Foundation for Auditing Research: Call for Research Proposals 2026

Introduction

With this Call for Research Proposals for the year 2026, the Foundation for Auditing Research (FAR) invites scholars to submit proposals for research projects that advance our understanding of audit quality.

This year's call combines previous focus areas – audits in the mid-size segment and audit innovation – and introduces audit firm culture as a new focus area.

FAR also welcomes proposals addressing other well-motivated topics relevant to audit quality.

Commissioned by the Dutch audit profession, FAR facilitates academic research that informs continuous improvement efforts in audit practice. FAR believes that research can identify factors that influence audit quality in daily practice and can help inform ongoing professional and public debates about the audit profession and audit quality.

About FAR

Established in 2015, FAR aims to enhance knowledge of what makes a good audit today and to academically inform continuous improvement efforts in audit practice and education. FAR facilitates original, relevant, and rigorous academic research that:

- Develops insights to enhance audit practice and audit education.
- Meets international publication standards.
- Is conducted by leading, often multi-disciplinary, research teams.

FAR collaborates with nine affiliated audit firms to provide access to proprietary and public data, as well as opportunities for experiments, field studies, and interviews.[1] FAR disseminates knowledge to educators, practitioners, regulators, and other stakeholders to strengthen audit practice, standard-setting, and regulation.

[1] Please note: This year, FAR does not consider survey-based research projects.

Research objectives

FAR aims to uncover the drivers and root causes of audit quality with the goal of strengthening audit practices. This objective encompasses three key areas:

1. **Underlying drivers** of auditors' behavior and decision-making, including organizational conditions that enable or hinder auditors in meeting expected standards.
2. **Root causes of poor audit quality**, focusing on the fundamental issues rather than symptoms.
3. **Effectiveness of interventions** – such as organizational changes and control mechanisms – implemented to improve audit quality, along with approaches for monitoring their impact.

Priority areas

Priority Research Area	Examples of Topics
I. Audits in Mid-Size Segment *(see Appendix A)*	• Audit and assurance services for owner-managed businesses • Audits of less complex entities • Talent and resource constraints
II. Audit Innovation *(see Appendix B)*	• Future skills and talent development in the age of AI • Reliability of technology-generated data • Risk assessment and AI explainability
III. Audit Firm Culture *(see Appendix C)*	• Learning climate • Cultural change in response to technological advancements • Informal and formal quality controls

Importantly, as stated previously, while this year's call highlights the above three priority areas, other well-motivated topics that advance audit quality are equally welcome.

Focus on archival data

This year, FAR especially welcomes proposals that request proprietary **archival data** in combination with publicly available data. Access to such (largely unused) valuable data offers researchers a unique opportunity to generate insights that are both academically rigorous and practically relevant for the audit profession.

To inspire applicants' thinking, below are examples of data categories and variables that researchers have successfully requested in previous projects. These examples are non-exhaustive and are intended to help identify potential data sources for proposals:

- **Firm-level data,** e.g.,
  - Total audit fees
  - Number of employees by rank
  - Industry portfolio
  - Audit fees by region
  - Investments in audit technologies and tools
  - *Etc.*
- **Engagement-level data**, e.g.,
  - Engagement hours
  - Realization rate
  - Risk assessments
  - Materiality assessments
  - Audit adjustments
  - Control deficiencies
  - Inspection outcomes
  - Component vs. group audit
  - Use and type of audit technology
  - *Etc.*
- **Engagement team member data**, e.g.,
  - Team member rank
  - Client tenure of team members
  - Hours worked per team member
  - Outsourcing
  - Use of specialists
  - *Etc.*

Proposal guidance and evaluation

FAR provides support including access to archival data, interviews, field studies, and experiments with participating firms. Research teams will typically be led by an accounting or auditing scholar; however, teams combining expertise from other disciplines (e.g., law, sociology, psychology) are also encouraged to apply. Research teams must include at least one researcher based at a Dutch or Flemish university, to which the grant will also be administered.

Successful proposals typically:

1. Combine strong academic rigor with clear practical relevance.
2. Provide a well-specified description of data needs, as final approval depends on the feasibility of data collection.
3. Are led by researchers with a demonstrated track record in leading journals (e.g., JAE, JAR, TAR, CAR, AOS, RAST, MIS, Management Science, AJPT), ideally in collaboration with talented junior scholars.
4. Include all required deliverables (see below).

Deliverables

Deliverables of every FAR project are a selection of the following (deliverables in **bold** are required for every project):

- One or more practice-relevant **literature notes**, containing the key literature pertaining to a given (sub)study.
- One or more **practice notes**, summarizing key insights and findings in the literature and of the respective (sub)study.
- One or more **masterclasses**.
- One or more **in-firm presentations**.
- **Working papers**, which are ultimately transformed into papers presented at conferences and published in academic journals.
- FARview (podcast) interviews.
- Presentation at the annual FAR conference.
- Ad hoc interviews/presentations.

Application Procedure

Stage 1: *Teams submit their Stage 1 (Preliminary) Proposal (2-3 pages) including:*

- Composition of the team
- Research idea (500 words)
- Practical relevance (200 words)
- Academic contribution (200 words)
- Data requirements (200 words)
- Knowledge dissemination plan (200 words)

Deadline for Stage 1 (Preliminary) Proposal: **31 January 2026.**

Research teams are informed of the decision (go/no-go) by the FAR scientific committee by **20 February 2025**.

Stage 2: *Interactions with practitioners and full proposal submission.*

FAR encourages joint development of research ideas between academics and practitioners to ensure both academic rigor and practical relevance. Therefore, teams proceeding to Stage 2 will be brought in contact with audit practitioners at affiliated firms. These collaborations aim to produce co-created projects that are relevant to both the academic community and audit practice.

Deadline for Stage 2 (Full) Proposal: **31 March 2026**.

Application forms will be available at www.foundationforauditingresearch.org.

Please send applications to Anna Gold (Academic Director) at
info@foundationforauditingresearch.org

Stage 3: *Review by FAR Board and external reviewers*

The FAR Board will evaluate all project proposals from Stage 2, seeking input from academic reviewers as needed. During the review process, FAR may request additional details on data requirements to ensure that participating audit firms can provide the necessary support. Such a request does not imply proposal acceptance. The Board may issue conditional selections and will notify all applicants accordingly. FAR will then work with the selected teams to finalize their proposals.

Funding

FAR is prepared to provide financial support for research projects under certain conditions. Research proposals may include expenses for both established academics and PhD candidates. For established scholars, FAR funding is intended primarily to provide release time at their home university and may also cover travel expenses and research assistance.

When PhD candidates are involved, the home university must demonstrate a clear commitment to co-funding on a 50/50 basis (i.e., 50% financed by FAR and 50% by the university). FAR funding for PhD projects can be awarded for a period of one to five years, or until the thesis is completed, depending on the project's scope. Support may include the PhD student's salary and travel costs, as well as up to 5% of the supervisor's salary costs for the relevant period. Universities may additionally claim up to 25% of project-related salary costs to cover direct project expenses. FAR does not fund office space or general overhead costs.

FAR may fund both small and large projects, for instance, a one-year project to buy out time for a senior researcher or a multi-year PhD project including travel and supervision costs. As a benchmark, project funding typically ranges between €10,000 and €200,000, although exceptionally strong proposals may be considered for higher amounts.

Contact Information

For questions, contact FAR at info@foundationforauditingresearch.org

Appendix A: Illustrative Research Questions – Audits in Mid-Size Segment

Possible Topics	Illustrative Research Questions
Audit and Assurance Services in Owner-Managed Businesses (OMB)	• What do stakeholders expect from the audit as an "economic service" in the OMB segment? • Who are the key stakeholders, and how do their expectations differ? • What is the role of the owner-manager in shaping the audit engagement? • How do commercial pressures and professional identity influence audit quality? • How does the provision of advisory services alongside audit compare to audit-only engagements in terms of perceived audit quality?
Audits of Less Complex Entities	• What are the implications for auditees when transitioning from voluntary to mandatory audits? • How does audit quality vary across less complex entities? • Do the costs of a full-scope audit outweigh its added value for these entities? • What is the role and impact of emerging technologies (e.g., AI) in audits of less complex entities? • How do auditors balance risk exposure against the societal value of audits in this segment?
Tier-Based Market Response to Audit Regulation	• How does the market respond to changes in audit regulation across different tiers? • What are the downstream effects of client deselection on audit firms and clients? • What is the impact of mandatory auditor appointment or designation requirements? • How do auditors adapt their strategies and risk appetite in response to regulatory changes?
Talent and Resource Constraints	• How do staffing limitations affect audit quality and timeliness in mid-size firms? • What strategies are effective in attracting and retaining audit talent in this segment?

Appendix B: Illustrative Research Questions – Audit Innovation

Possible Topics	Illustrative Research Questions
Future Skills and Talent Development	• What competencies will auditors need in a technology-driven audit environment and how can they be developed (e.g., prompt engineering for use of generative AI)? • How can firms attract and retain talent with both audit, AI, and data science expertise?
Reliability of technology-generated data	• How can auditors integrate and evaluate data from diverse sources with varying levels of reliability (including AI) to form a sound conclusion? • In what ways can technology (including AI) assist in prioritizing anomalies, and what is the impact on audit efficiency and risk management? • How can and do auditors validate the integrity of external data sources (e.g., social media)?
Nature of Audit Services	• How can audit firms enhance acceptance and adoption of data-driven audit approaches? • Which design factors (e.g., transparency, user experience, regulatory compliance) influence adoption of innovative audit methods? • How might audit innovation reshape the scope and definition of assurance services?
Organizational Impact of Data-Driven Audits	• How can audit firms effectively restructure workflows to integrate advanced analytics and AI into audit processes? • What models of collaboration between auditors and data scientists are most effective? • How can firms identify and mitigate AI bias risks in audit decision-making? • What ethical frameworks are needed for algorithmic accountability in auditing?
Risk Assessments and AI Explainability	• How do emerging audit techniques enhance risk assessment? • How can auditors balance professional judgment with algorithmic outputs in hybrid decision-making? • Under what conditions is AI sufficiently explainable to be relied upon in risk-sensitive audit contexts?
Client Relationships and Market Impact	• How will audit innovation affect client expectations and auditor-client dynamics? • Could data-driven audits lead to new pricing models or service offerings?

Appendix C: Illustrative Research Questions – Audit Firm Culture

Possible Topics	Illustrative Research Questions
Cultural Change in Response to Technological Advancements (including AI)	• What training and cultural adaptations are necessary to support innovation and digital transformation? • How do audit firms balance traditional professional values with emerging technologies (e.g., AI, data analytics)? • What resistance to change exists, and how can it be mitigated?
Informal and formal quality controls	• To what extent does firm culture substitute for, or complement, formal quality controls? • How does the impact of informal quality controls differ between generations? • How do external inspections influence informal norms? • What is the effect of firm culture on audit employee turnover?
Learning Climate	• What conditions foster an "error-friendly" climate in audit firms? • How does the institutional context influence the learning climate? • What is the role of organizational culture, leadership style, and team dynamics in shaping learning? • How does being a learning organization impact audit quality and professional judgment?