
Guest editorial: Special issue on the 25th anniversary of “The audit society – rituals of verification”

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Every once in a while, accounting scholars publish a set of truly original ideas that capture the imagination of their peers and inspire new and exciting lines of inquiry. *The Audit Society* has been such a work. It has continued as a key reference point to this day, inspiring not only accounting research but also scholarship in many other disciplines.

We are delighted that a diverse set of accounting scholars, as well as Mike Power himself, agreed to reflect on *The Audit Society*. Their contributions explore very different aspects of Power’s book and speak for themselves. We hope they inspire further reflection on the audit society.

We do not wish to attempt a summary or meta-reflection here. Rather, we want to invite the community of accounting scholars to consider QRAM as a venue for reflection on accounting scholarship, even if this takes non-traditional forms. We hope that QRAM can serve the community not solely as an outlet for great qualitative research publications. We also want to explore new ways in which QRAM can enhance discussion and reflection. To this end, we instituted, for example, the “Qualitative Insights” submission category directed towards junior and senior scholars’ reflections on the qualitative research process or individual elements of this. We would furthermore like to encourage readers with ideas on how qualitative research can explore accounting practices in innovative ways (theoretically and/or empirically) to get in touch.

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