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# INTRODUCTION



**AUDIT.AR** is an academic journal of excellence aimed at disseminating diverse aspects of knowledge in the field of auditing, created and edited by the Faculty of Economic Sciences of the National University of La Plata, with the collaboration of the Argentine Institute of Auditing Teachers (In Spanish: IADA).

The mission of **AUDIT.AR** is to disseminate, among the academic and professional community, articles that are unpublished, relevant and of high-quality, regarding investigations in the field of auditing and related assurance services, arbitrated anonymously by academic peers with recognized track records.

**AUDIT.AR** is a digital journal of continuous frequency with annual edition closure, of the Institute of Accounting Research and Studies, and it is based in the Faculty of Economic Sciences of the National University of La Plata.

The journal **AUDIT.AR** opens its call for the publication of papers in its first edition.

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