

Call for Papers – Special Issue of *Journal of Emerging Technologies in Accounting*:

Analytics, Analysis and Technologies: (Re)framing the value proposition of internal audit

The *Journal of Emerging Technologies in Accounting (JETA)* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. JETA will publish a special issue entitled “Analytics, Analysis and Technologies: (Re)framing the value proposition of internal audit.” The growing amount and accessibility of both structured and unstructured data combined with data analytics tools and technological advancement, is enabling internal audit (IA) to enhance their monitoring activities, expand audit coverage and be more adaptive in constantly changing risk landscapes. There are also opportunities for internal audit to work more closely with the business to better respond to and predict risks, by drawing on their analyst based insights. These benefits are increasingly used to frame discussions about how internal audit can be a ‘trusted advisor,’ and ‘valuable contributor’ to the business, particularly in environments of shrinking budgets. However industry surveys consistently show that IA competencies in using analytics, data analysis tools and continuous monitoring are in need of improvement. What does this mean at this juncture? Why is progress slow? How are capabilities, technologies and processes being evaluated? What benefits are being realized? The goal of this special issue is to encourage high quality papers that have implications for addressing factors impacting on the use of data analytics, data analysis approaches and technologies for ongoing monitoring activities, risk assessments and audit practice.

The possible topics of interest include, but are not limited to, the following areas:

- Drivers and inhibitors of implementing analytics in risk assessment and audit practice
- Types and uses of data to inform risk assessments and expand coverage, including data related management issues.
- Evaluations of technical, risk and audit capabilities for assessing analytics readiness.
- Technologies, tools and processes used to access, analyze and transform data into insights for improving risk assessments and extend audit coverage
- Design and conduct of specific activities for assessing risks and expanding the traditional assurance provider role.
- Impact of analytics and technologies on audit practice and relationships with the business including audit and risk committees.

The special issue combines academic research papers with contributions from leaders in the professional community.

All research methods are welcome, including review, analytical, archival, design science, behavioral, qualitative, field and case study.

Special Section Editor

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To submit your paper, use the JETA online submission system at <http://jeta.allentrack.net/cgi-bin/main.plex>. Also e-mail the paper to the special issue editor. Follow the JETA author guidelines. The submission deadline for the special issue is 2 November, 2015, but earlier submissions are encouraged. Papers will be subjected to a double blind-review process.