Call for Papers
Special Section of Accounting Horizons
The Interface between Accounting and Technology

Accounting Horizons requests submissions for a special section on the interface between Accounting and Technology. The purpose of accounting, namely ensuring the accountability of organizations and individuals to resource providers, has changed both in scope and nature because of the advances in technology. Changes in audit and monitoring methodologies are a case in point.

Papers related to Audit Analytics and Automation are welcome, but submissions are not limited to those topics. The theme of this special section of Accounting Horizons is the rethinking of audit methodology and other topics in light of the numerous analytic and automation advances that are currently taking place. The tradeoffs between costs and benefits necessitated by old technology have dramatically changed with the new advances. For example, the current audit standards based on old tradeoffs are quickly becoming inadequate. The profession is hesitant to innovate as business measurement and assurance are limited by various factors and regulatory constraints.

Areas of interest include but are not limited to Audit 4.0, blockchain technologies, smart contracts, business intelligence, machine learning, outlier detection, expert systems, visual and dynamic audit, big data, big data analytics, advanced analytics, IoT, ontologies, natural language processing and semantics, continuous audit, cyber-security issues, and textual analysis.

Papers must follow the new editorial policy of Accounting Horizons (https://aaahq.org/portals/0/documents/journals/Editorial-Policies/Horizons_Editorial_Policy_10.3.22.pdf). Practitioner participation is highly recommended. Reviewers will be academics and practitioners who will provide rapid initial feedback on the ideas, methods, practical implications, and extant literature. Comments and suggestions of the reviewers may be published along with the accepted papers. Submit proposals through the Accounting Horizon’s Editorial Manager system.

Important Dates:
July 4, 2023        Deadline for papers. Early submission is encouraged.
August 15, 2023    Decision on the paper and reviews sent to authors.
September 30, 2023 Final version due.

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