

Call for Papers

Special Section of *Journal Emerging Technologies in Accounting* *Large Language Models and Their Implications for Accounting and Finance*



The *Journal of Emerging Technologies in Accounting (JETA)* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. Embracing the transformations ignited by the ever-evolving landscape of technological innovations, the *JETA* editorial team is delighted to invite accounting and information systems scholars to publish their work on Large Language Models (LLMs).

Large Language Models like ChatGPT have become a significant focus within artificial intelligence and broader technology domains. These models can generate human-like text and perform various tasks, which has significant implications for various sectors, including accounting and finance. LLMs can be trained to understand and generate financial texts, automate report writing, provide insights from vast amounts of data, and more. Nevertheless, they introduce new challenges, such as data privacy and accuracy issues, regulatory considerations, and ethical dilemmas. This call for papers seeks to promote theoretical and empirical academic research exploring the opportunities and challenges linked with adopting and using LLMs in accounting and finance.

Areas of interest include, but are not limited to:

- Exploring potential challenges and necessary adaptations in accounting principles and regulations with the integration of LLMs in financial operations and processes.
- Development of innovative audit methodologies and strategies leveraging the capabilities of LLMs for improved accuracy and efficiency.
- Establishing and managing robust internal controls to ensure LLMs' ethical and responsible application in accounting practice.
- The impacts of LLMs on tax accounting, including how these models can streamline tax calculation, compliance, and reporting.
- Leveraging LLMs for enhanced financial analysis, forecasting, and strategic decision-making, and the implications for accountants and financial professionals.
- Navigating ethical considerations and privacy issues surrounding the use of LLMs, including data security, confidentiality, and AI bias in financial analysis and reporting.
- The role of LLMs in facilitating regulatory reporting and compliance, and the potential challenges and solutions.
- Using LLMs in fraud detection and prevention, and the implications for internal audit and control systems.
- The impact of LLMs on accounting education and the required skill sets for future accountants.

All research methods are welcome, including review, analytical, archival, design science, behavioral, qualitative, field, and case study. Submissions are due by **November 30, 2023**. Early submission is encouraged, and the review of submissions will be on a fast track.

Submit via the *Journal of Emerging Technologies in Accounting*:

<https://www.editorialmanager.com/jeta/default.aspx>. Please clearly state in the author notes or your cover letter that your submission is for consideration for publication in the special section on Large Language Models (LLMs) and Their Implications for Accounting and Finance. Please direct any questions to the editor of the

special section, Dr. Kevin Moffitt (kevin.moffitt@business.rutgers.edu), or *JETA* Senior Editor Dr. Miklos A. Vasarhelyi (miklosv@rutgers.edu).