

Call for Papers

Auditing: A Journal of Practice & Theory (AJPT)

Research Forum on Technology, Audits, and Auditors



New and emerging technologies used in accounting and auditing during the last decade are allowing accounting firms to reimagine the services they provide and how they provide them. Research is needed to assess the ramifications of these changes for audits and the profession. As such, *AJPT* is calling for papers that *directly inform* our understanding of how technological advances implemented in the last decade have affected auditing and the people involved. We conceive of technological advances broadly, including data analytics, robotic process automation, machine learning, artificial intelligence, and other applications that make use of Big Data and/or advanced computing techniques. Consistent with *AJPT*'s normal content, this Forum will not include manuscripts relating to audit education or technical aspects of audit information systems, both of which have other publication outlets. .

All research methodologies are welcome. All manuscripts will go through *AJPT*'s standard review process and are expected to meet the normal standards for publication in the journal. Possible topics include (but are not restricted to):

- The implications of technological advances for accounting firms' human capital composition and management.
- The implications of technological advances for the skills auditors must possess and related effects on audit outcomes.
- The implications of technological advances for auditor and client judgment and decision-making.
- The evolution of audit methodologies in response to technological advances, and implications for audit quality.
- The implications of technological advances in auditing for regulatory processes and outcomes.
- The implications of technological advances for the overall business strategy of accounting firms and client portfolio management decisions.

Because of the timeliness of the topic, we do not intend to assemble a cohort of papers for publication at some future date. Instead, we plan to publish papers as they are accepted (while coordinating the timing of acceptances and space availability in individual journal issues) under the "umbrella" of the Call.

Submissions will be screened and assigned to handling editors by Brant Christensen (Brigham Young University), Emily Griffith (University of Wisconsin), and Senior Editor Mike Wilkins (The University of Kansas). We will work toward an expedited review process to the extent possible, conditional on the quality of the submission, and we expect authors to resubmit in a timely manner (within three to six months) if invited to submit a revision.

Submissions should be made online at <https://www.editorialmanager.com/ajpt/default2.aspx>. Please include a cover letter indicating that it is a submission for this Call.

This Call will remain open through **August 31, 2024**.