

Call for Papers

Current Issues in Auditing:

Climate-related Disclosure Laws and Regulations



In October 2023, California enacted two significant climate disclosure laws: the Climate Corporate Data Accountability Act and the Climate-Related Financial Risk Act. These acts require public and private companies doing business in California meeting specific annual revenue requirements to publicly disclose their greenhouse gas emissions as well as climate-related financial risks. The first disclosures and reports are expected to be required in 2026.

In March 2024, the SEC adopted rules to enhance and standardize climate-related disclosures for publicly traded companies. These rules mandate that registrants include specific climate-related information in their SEC filings, such as annual reports and registration statements. Key disclosure requirements include climate-related risks, governance and oversight, greenhouse gas emissions, and financial statement impacts. The implementation of these rules has faced legal challenges. SEC Acting Chairman Mark Uyeda directed staff to ask the U.S. Court of Appeals for the Eighth Circuit to not schedule for argument the case on the SEC's climate-related disclosure rules to allow the SEC to determine the appropriate next steps, considering the recent change in the SEC's composition and the recent presidential memorandum regarding a regulatory freeze. As a result, the related rules were voluntarily stayed by the SEC in April 2024, creating uncertainty about the future enforcement of these requirements.

We are seeking to advance the knowledge of how these laws and regulations are viewed in the auditing community and how both companies and auditors are preparing for implementation. We are also interested in how companies and auditors will deal with the more stringent reporting required by California versus what is required by the SEC. We encourage submissions of well-written papers of 2,500 words or fewer from both practitioners and academics that explore this area. Practice summaries of previously published articles that focus on this topic are also encouraged.

Paper submissions: The deadline for submissions is **June 30, 2026**. Paper submissions should follow the CIIA editorial policy and be submitted using the AAA's manuscript management system (<https://www.editorialmanager.com/ciia/Default.aspx>). Please mention in your cover letter or in the Author Comments that your paper is submitted in response to the Climate-related Disclosure Laws and Regulations call for papers. If you have questions, please contact Co-Editor Nicole S. Wright at wrightns@jmu.edu.