

Call for Papers
Current Issues in Auditing:
Use of GenAI and Other Emerging Technologies as a Response to the Risk of
Material Misstatements



Generative Artificial Intelligence (GenAI) has transitioned from an experimental technology to a core business enabler, improving efficiency, accuracy, and innovation across industries. It has been projected that companies that strategically integrate GenAI into business processes will gain competitive advantages while ensuring compliance and risk mitigation.

Companies can leverage GenAI in various business processes to reduce the risk of material misstatements by enhancing accuracy, efficiency, and compliance in financial reporting. We are seeking to advance the knowledge of how companies leverage GenAI and other emerging technologies to battle risks of potential material misstatements and how auditors adapt to this usage.

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. Questions that might be investigated include, but are not limited to:

- A focus in one or more of the following areas related to implementation of GenAI and other emerging technologies by companies and how auditors engage with the implementation:
 - Automating Data Validation and Reconciliation
 - Fraud Detection and Anomaly Identification
 - Enhanced Financial Reporting and Narrative Analysis
 - Intelligent Risk Assessment and Forecasting
 - AI-Powered Internal Audit Assistance
 - Regulatory Compliance Monitoring
 - Automating Journal Entry and Adjustments
 - AI-Powered Internal Controls and Governance
- The potential benefits and drawbacks of the use of GenAI and other emerging technologies by companies in business processes
- The challenges faced by auditors due to the ever-changing technology landscape
- How business processes have changed and adapted to the changing technology landscape?

Paper submissions

The deadline for submissions is **December 31, 2025**. 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 Use of GenAI and Other Emerging Technologies as a Response to the Risk of Material Misstatements call for papers. If you have questions, please contact Co-Editor Nicole S. Wright at wrightns@jmu.edu.