



## Call for Papers

### Special Call of *Accounting Horizons*

#### *AI in Accounting Practice and Research*

*Accounting Horizons* invites submissions for a special call focused on the role of artificial intelligence (AI) in accounting practice and accounting research. As one of three association-wide journals of the American Accounting Association, *Accounting Horizons* aims to bridge accounting academics and non-academics (e.g., practitioners, standard setters, and regulators) by publishing rigorous academic research that is relevant to the accounting profession. *Accounting Horizons* is known for its broad reach, rigor, and swift review process.

Recent advances in AI, including traditional machine learning and deep learning (e.g., large language models), have begun to influence both accounting practice and accounting research. In practice, AI tools are being incorporated into auditing, financial reporting, taxation, and internal decision-making processes. In research, these tools are increasingly used for data collection, variable construction, and empirical analysis.

#### **Research Topics and Areas of Interest**

We welcome submissions that examine the role of AI across accounting settings, providing evidence-based insights on the use of AI in accounting practice and research, including but not limited to auditing, financial reporting, governance, managerial accounting, and taxation. Below is an illustrative, but not exhaustive, list:

- The use of AI in audit procedures, risk assessment, and internal controls
- The use of AI by audit client, including the reliability and auditability of AI-generated outputs
- AI-assisted financial reporting, disclosure, and analysis
- Organizational adoption of AI, implementation challenges, and control risks
- The effects of AI on accounting judgment, decision-making, and accountability
- Applications of AI in taxation, compliance, and regulatory reporting
- Best practices for integrating AI into research design and empirical analysis

#### **Research Methods**

Submissions should incorporate data and evidence and clearly describe data sources, measurement, and validation. We welcome rigorous research using either traditional or emerging research methods, with a particular interest in methods that can generate institutional detail and insights that might be difficult to obtain using traditional methods. For example:

- Field studies and embedded company analyses
- Surveys and structured interviews of non-academics
- Case studies with systematic data collection
- Mixed methods

## Submission Process

Authors may submit completed papers directly through the *Accounting Horizons* [Editorial Manager System](#). To encourage well-developed research designs and reduce uncertainty for authors, this call offers an optional two-stage submission process:

### *First Stage: Research Proposal*

Authors may submit a proposal (two pages of text, single-spaced, and 12-point font) through the journal's [Editorial Manager System](#). When submitting the proposal, please **indicate in your cover letter that your submission is intended for this call**. The cover letter should include a paragraph that discusses your experience with the topic and other strengths that would allow you to speak authoritatively on the topic and successfully complete the proposed project.

The research proposal should include:

- Research question and motivation (i.e., why is this paper important or needed?)
- Planned research method(s)
- Data sources and data collection plan
- Research design, relevant theories, and execution plan
- Expected contributions to accounting practice and literature

Proposals will be evaluated by an editor with domain expertise. Outcomes will be either:

- “Encouraged to submit the completed article” (*revise & resubmit* decision) or
- “Not encouraged to submit the completed article”

### *Second Stage: Completed Paper*

Authors will submit a completed paper within six months for peer review as a *revision* of the previous proposal submission. The initial submission of a completed paper should be within 25 pages of text (double-spaced, 12-point font, and standard margins) and 40 pages in total. The editor will assign reviewers to evaluate the submission and will make a decision based on execution. Authors should alert and explain to the editor in the cover letter any major deviations in the completed paper from the research proposal. The editor will decide whether those deviations are appropriate either before or after assigning reviewers.

Authors responding to this call should expect uncertainty resolution (either “conditional acceptance” or “rejection”) once the first revision of the completed paper is evaluated.

## Timeline

The submission window is open immediately upon the release of this call through March 31, 2027. Submissions will be processed as soon as they are received.

## General Inquiries

For general inquiries related to this call, please contact one of the following editors:

Editor: [Tony Bucaro \(acb130@case.edu\)](mailto:acb130@case.edu)

Editor: [Marcus Kirk \(marcuskirk@ufl.edu\)](mailto:marcuskirk@ufl.edu)

Guest Editor: [Robbie Moon \(robbie.moon@scheller.gatech.edu\)](mailto:robbie.moon@scheller.gatech.edu)