

Call for Papers

Special Section of Journal Emerging Technologies in Accounting *Agentic Artificial Intelligence in Auditing and Accounting*

The *Journal of Emerging Technologies in Accounting* (*JETA*), published by the Strategic and Emerging Technologies section of the American Accounting Association, provides a forum for research that examines the impact of new technologies on accounting, auditing, and assurance. *JETA* invites submissions for a special section on Agentic Artificial Intelligence (AI), to be published in an upcoming issue. This special section seeks to advance scholarly understanding of how autonomous, goal-directed AI systems—often referred to as *agentic AI*—are reshaping the theory, practice, governance, and societal implications of accounting and assurance.

Agentic AI represents a significant evolution beyond traditional predictive or assistive machine learning. These systems can plan, reason, take actions, and interact with digital and physical environments with varying degrees of autonomy. As organizations begin integrating agentic AI into financial reporting, internal controls, audit procedures, and decision-support systems, the accounting profession faces profound opportunities and challenges. This special section aims to bring together rigorous research that explores these developments from technical, behavioral, regulatory, ethical, and economic perspectives.

We welcome high-quality theoretical, empirical, experimental, analytical, and design-science research. Submissions may address, but are not limited to, the following themes:

Agentic AI in Audit Practice

- Autonomous audit agents for evidence collection, testing, and documentation
- AI-driven continuous auditing and real-time assurance
- Interaction between human auditors and agentic AI systems
- Implications for audit quality, independence, and professional judgment

Agentic AI in Financial Reporting and Accounting

- Autonomous systems for transaction processing, reconciliation, and anomaly detection
- Agentic AI in managerial accounting, forecasting, and decision support
- Governance, oversight, and accountability for autonomous accounting systems
- Reliability, explainability, and controllability of agentic AI outputs

Risk, Controls, and Assurance Over Agentic AI

- Internal controls for monitoring and constraining autonomous AI behavior
- Auditability and transparency of agentic AI decision processes
- New forms of operational, cyber, and model risk introduced by agentic systems
- Frameworks for assurance over AI agents and multi-agent systems

Ethical, Regulatory, and Societal Considerations

- Professional standards and regulatory responses to agentic AI
- Ethical implications of delegating judgment and decision-making to AI agents
- Impacts on workforce skills, organizational structures, and the future of the profession
- Public trust, accountability, and the evolving social contract of accounting

Manuscripts will follow *JETA*'s standard submission guidelines and formatting requirements and undergo the journal's rigorous double-blind review process. Submit via *JETA*'s submission website:

<https://www.editorialmanager.com/jeta/default.aspx>. Please clearly state in your Cover Letter or Author

Comments that your submission is for consideration for publication in the special section on Agentic AI. Submissions are due by **May 31, 2026**, with first-round decisions due back to authors by June 30, 2026.

If you have any questions, please contact *JETA* Senior Editor Rob Nehmer (nehmer@oakland.edu).