

Call for Papers

Current Issues in Auditing:

Current and Projected Uses of Generated Artificial Intelligence in Auditing



Generative Artificial Intelligence, or Gen-AI, has exploded in popularity with the introduction of Chat-GPT to the public at large. Broadly speaking, Gen-AI is artificial intelligence capable of generating text, images, or other media, using generative models. Gen-AI models learn the patterns and structure of their input training data and then generate new data that has similar characteristics. The recent buzz around generative AI has been driven by the simplicity of new user interfaces for creating high-quality text, graphics, and videos in a matter of seconds.

The versatility of a tool like Gen-AI is of interest to the auditing community. Given recent advances in the technology that Gen-AI utilizes and is built upon, the use cases and possible uses of Gen-AI in the audit industry are far-reaching.

We are seeking to advance the knowledge of the current and future uses of Gen-AI in auditing. We encourage submissions of well-written papers of 2,500 words or fewer from both practitioners and academics that explore the use of Gen-AI in auditing. Questions that might be investigated include, but are not limited to:

- What approach are you, as a practitioner or your firm, using for Gen-AI or planning on using during your audits? How will Gen-AI be adopted by you or your firm? Will you or your firm develop an internal Gen-AI tool, or have you already developed an internal Gen-AI tool?
- What are the positives or drawbacks of using Gen-AI? How can Gen-AI aid in quality control standards for the firm? How can Gen-AI improve efficiency and effectiveness of audit engagements? Does the use of Gen-AI create risk for the audit team? How is quality control managed over Gen-AI use and responses?
- Will continued use of Gen-AI over time lessen users' ability to identify Gen-AI hallucinations or inaccurate responses provided by Gen-AI? Will continued use of Gen-AI provide learning opportunities for staff auditors or hinder them?
- How can firms utilize Gen-AI to aid clients involved in complex transactions?
- Can Gen-AI be used to help increase the reliance of internal auditor work by external auditors?
- How does Gen-AI assist or hinder auditor-client negotiations?

Paper submissions

Paper submissions should follow the *CIIA* editorial policy and be submitted using the AAA's manuscript management system (<https://aaahq.org/Research/Journals/Current-Issues-in-Auditing>). If you have questions, please contact Co-editor Nicole Staats Wright at wrightns@jmu.edu.