Call for Papers
2nd International Conference on Auditing and Artificial Intelligence

Conference Date: August 20th – 22nd, 2025
Location: University of Duisburg-Essen, Duisburg – Germany

The 2nd International Conference on Auditing and Artificial Intelligence invites scholars, researchers, and industry experts (in the fields of: artificial intelligence (AI), data analytics, accounting information systems (AIS), accounting, and auditing) from across the globe to engage in a thought-provoking exchange on the intersection of AI and auditing. As AI technologies continue to advance, their integration into auditing practices is transforming the profession, introducing both unique opportunities and new challenges. The conference organizers seek original research that not only explores AI's impact on audit methodologies but also examines its real-world adoption, regulatory implications, opportunities, and risks.

Topics and Research Methodologies

We welcome contributions that examine how AI is reshaping audit decision-making, assurance and audit (management) processes, and fraud detection, covering topics such as:

- AI-driven audit automation and workflow optimization
- Generative AI and its implications for audit evidence and reporting
- Large Language Models (LLMs) and their role in audit analytics
- Ethical concerns and risks of bias in AI-assisted auditing
- Deep learning applications for risk assessment
- Retrieval-Augmented Generation (RAG) for knowledge-based audit procedures
- Outlier and anomaly detection in financial and non-financial data
- Machine learning for fraud detection and continuous monitoring
- Explainable AI and its role in auditor trust and regulatory compliance
- AI-enhanced professional judgment and decision support in auditing

We encourage submissions that blend insights from fields such as auditing, accounting, data science, law, and ethics. A wide range of research methodologies will be considered, including but not limited to the following:

- Experimental and behavioral research
- Qualitative research
- Field/case studies
- Archival and empirical analysis
- Analytical research
- Design science approaches

This conference provides a platform for scholars and practitioners to engage in discussions on the future of auditing in an AI-driven world.

For comprehensive program details and logistical guidance, please visit our conference website.

About the Mercator Audit and Artificial Intelligence Research Center (MAARC)

The MAARC is a research and educational center and dedicated to reshaping the landscape of (internal) auditing through the integration of cutting-edge AI technology. Our mission encompasses two key objectives: firstly, to pioneer the development of AI tools and methodologies that elevate the quality and precision of audits, and secondly, to elevate (internal) audit education to new heights, ensuring that future auditors are well-equipped for the digital era.

Central to our approach is the convergence of global researchers and practitioners, pooling expertise to drive forward research initiatives with tangible benefits for the profession. In addition, we foster a dynamic environment for collaboration by hosting regular meetings that bring together research and practice and encourage dialog and knowledge sharing to keep pace with the latest advances in both fields.

Deadlines

Submission: May 1st, 2025, 11:59PM EST (early submission is encouraged)
Notification: June 16th, 2025
Early Bird Reception: August 20th, 2025
Main Conference: August 21st and 22nd, 2025

Contact

If you have any *questions*, please contact the MAARC (maarc@uni-due.de).

Impressions