



Call for Papers

3rd International Conference on Auditing and Artificial Intelligence

Conference Date: September 2nd – 4th, 2026

Location: University of Duisburg-Essen, Duisburg – Germany

The 3rd 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 World Models 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
- Agentic AI systems and autonomous audit agents: opportunities, risks, and oversight challenges
- 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.



Special Track: WCARS Collaboration by Rutgers Business School

In addition, the conference will feature a parallel track held in collaboration with the 76th World Continuous Auditing & Reporting Symposium (WCARS), organized by the CARLAB of Rutgers Business School. WCARS is a leading international forum focusing on continuous auditing, reporting, and emerging technologies, particularly artificial intelligence, autonomous systems, and real-time assurance. Authors presenting in this track will present their work as part of the main conference program while benefiting from the visibility and international network associated with WCARS. This collaboration aims to foster closer ties between both communities and to strengthen the global dialogue on the future of auditing in an AI-driven environment.

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: July 1st, 2026, 11:59 PM EST (early submission is encouraged)

Notification: July 16th, 2026

PhD Workshop (by invitation only): September 2nd, 2026

Early Bird Reception: September 2nd, 2026

Main Conference: September 3rd and 4th, 2026

Contact

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

Impressions

