Call for Contributions

1. Inform the Chair: with the Title of your Contribution
2. Submission URL:
https://www.iariasubmit.org/conferences/submit/newcontribution.php?event=eKNOW+2023+Special
3: Please select Track Preference as **COPAR-23**

Note: Onsite and Online Options
In order to accommodate a large number of situations, we are offering the option for either physical presence or virtual participation. We would be delighted if all authors manage to attend in person but are aware that special circumstances are best handled by having flexible options.

Special track

COPAR-23: Continuum Paradigm

Chair

Professor of Applied Sciences
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along with
eKNOW 2023, The Fifteenth International Conference on Information, Process, and Knowledge Management
https://www.iaria.org/conferences2023/eKNOW23.html
April 24 - 28, 2023 - Venice, Italy

Technological developments are moving fast. Although acceptance in the audit & accounting domain is lagging somewhat, it is interesting to pay attention to this through our special track during eKNOW 2023. All topics that touch on Audit & Accounting, or on Audit Quality and Audit Technology. Surprise us and come up with original ideas!

Although the foundation of the Continuum Paradigm was laid in the 1990s by among others Vasarhelyi & Halper (1991), scholars and practitioners are still working together to understand how this paradigm works and how it should be implemented. The Continuum Paradigm includes concepts such as: Continuous Reporting, Continuous Monitoring, Continuous Auditing and, Continuous Assurance. To realize each of the Continuum Paradigm concepts, audit technology plays a crucial role. Examples of different technologies that are currently applied in practices and are further explored in research are: blockchain, supervised machine learning and, unsupervised machine learning. For an adequate alignment between the audit objectives and the audit technology two barriers need to be bridged. First it is essential, that auditors learn to ask the right questions and are to match these questions to (audit) technologies. Second it is essential that audit technologies and audit concepts are developed that support the four continuous concepts.

Topics include, but not limited to:

- Applied technology that can contribute to the Continuum Paradigm
- Applied technology that can contribute to financial fraud detection and prevention
- The use of technology to support the (IT) auditor

- Continuous Monitoring
- Continuous Auditing
- Continuous Assurance
- Continuous Reporting
- Combined Assurance
- Audit Technology and Audit Quality-
- Audit Technology: data-analytics, algorithms
- Continuous Fraud Assessment
- Continuous Going-concern Assessment
- Papers exploring differences between Traditional Auditing and Continuous Auditing
- Algorithms for Auditing
- Outlier Detection

Contribution Types

- Regular papers [in the proceedings, digital library]
- Short papers (work in progress) [in the proceedings, digital library]
- Posters: two pages [in the proceedings, digital library]
- Posters: slide only [slide-deck posted on www.iaria.org]
- Presentations: slide only [slide-deck posted on www.iaria.org]
- Demos: two pages [posted on www.iaria.org]

Important Datelines

Inform the Chair: As soon as you decide to contribute
Submission: March 9 (earlier, better)
Notification: March 27
Registration: April 6
Camera-ready: April 6 ***Note: The submission deadline is somewhat flexible***

Paper Format

- See: http://www.iaria.org/format.html
- Before submission, please check and comply with the editorial rules: http://www.iaria.org/editorialrules.html

Publications

- Extended versions of selected papers will be published in IARIA Journals: http://www.iariajournals.org
- Print proceedings will be available via Curran Associates, Inc.: http://www.proceedings.com/9769.html
- Articles will be archived in the free access ThinkMind Digital Library: http://www.thinkmind.org

Paper Submission

https://www.iariasubmit.org/conferences/submit/newcontribution.php?event=eKNOW+2023+Special
Please select Track Preference as **COPAR-23**

Registration

- Each accepted paper needs at least one full registration, before the camera-ready manuscript can be included in the proceedings.
- Registration fees are available at http://www.iaria.org/registration.html

Contact

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