



CALL FOR PAPERS

Special Issue of *Accounting Education* (Taylor & Francis) and IAAER **AI and Digital Transformation and Accounting Education**

The accounting profession stands at a crossroads. It is facing unprecedented change as AI and, in particular, creative or Generative AI, redefines the world of work. This swiftly evolving and rapidly improving technology is impacting accounting, accountants, and the accounting profession in ways never envisaged, and at a pace that demands a response. No longer can accounting faculty rely on teaching what they have always taught, assessing in the ways they have always assessed, or in teaching in the way they have always done. Major professional accounting firms are already demanding AI-related skills in the graduates they employ. To maintain its relevance in this 'Age of AI', accounting educators need to respond swiftly, effectively, and appropriately. They need to equip accounting graduates with the skills, ethical competencies, and global digital mindsets necessary for their future in a very different world of work.

This requires major adjustments in perceptions of what accounting education should look like and what needs it should serve. If accounting educators are to ensure the relevance of what they teach, not simply in the topics taught, but in the lifetime skills they develop in their students, they need to embrace these new and emerging AI technologies. They need to learn how to use them, become aware of the strengths, weaknesses, opportunities, and the threats they represent; and then prepare their students appropriately for their future world of work.

This is not something that accounting educators can ignore. Generative AI is already having a major impact on accounting education, impacting how and what is taught; and its pace of advancement has, most noticeably, disrupted student assessment. Research has highlighted the importance of understanding AI limitations, the influence of GenAI on the student learning experience, and adoption of GenAI tools. It has demonstrated that AI can significantly influence assessment design and creation by eliminating tedious processes, improving user-centricity, and stimulating creativity, but at what cost? Research is needed to understand not only challenges and identify good practice. It is needed to identify how AI can be used in teaching, learning, and assessment; and to identify how teaching, learning, and assessment in accounting can support the development of advanced AI-literacy in accounting students that is relevant to their future professional workplace. The ethical consequences of cultural and ethical diversity in AI use in accounting education is another area on which more research needs to be done; as also is how to address the impact of AI on accounting education where and when accounting students do not have access to the necessary technology.

This Special Issue aims to contribute to a greater understanding of how AI and digital transformation impact, and can also support accounting educators, accounting students, professional accounting firms, professional accounting bodies, and universities, developing efficient and effective responses and rethinking accounting education.

Guest Editors:

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Scope, and Topic Areas

The Guest Editors welcome conceptual and empirical contributions from a diverse group of international contributors, aiming to solicit high-quality manuscripts utilizing diverse research methodologies, including but not limited to quantitative, qualitative, field or experimental, and theoretical investigations.

Submissions of research papers are welcome addressing but not limited to the following topics:

- Digital transformation and education technology: Application and evaluation of AI and digital transformation in the accounting curriculum and in teaching, learning and assessment.
- Intersections of AI and ethics in accounting education: Embedding ethical reasoning into accounting education and professional training in the context of AI and digital transformation.
- Globalisation and interdisciplinary digital learning: The impact of AI and digital transformation on cross-border accounting education initiatives and the appropriateness of global initiatives.
- Educator digital professional development: The impact of AI and digital transformation upon reskilling, upskilling, and lifelong learning of accounting educators in a rapidly evolving technological professional and educational landscape.
- Digital skills and AI-driven thinking: Investigating skills, competency frameworks, and curriculum development for accounting education facing rapidly changing AI capabilities and increasing digital transformation.
- AI in assessment: Evidence-based teaching practices, experiential learning, and ethics in assessment design responding to the challenges and opportunities arising from rapid developments in AI and digital transformation.
- Role and positioning of AI in professional curricula and professional accounting qualification assessments: AI competencies as part of the curricula and the assessments of professional accounting bodies.

Submission and Deadlines

- All submissions will be reviewed in accordance with *Accounting Education's* double-blind editorial review process.
- The **submission deadline** for the Special Issue is **31 July 2026**.
- It is expected to be published in October 2027. Acceptances will be on a rolling basis.
- Submitted articles must not have been previously published, nor should they be under consideration for publication elsewhere, while under review for this journal.
- Manuscript submissions via [\[SUBMISSION PORTAL\]](#).
- Author guidelines must be strictly followed.
- Enquiries about the special issue should be directed to the Guest Editors using their email addresses provided.

The partnership between Accounting Education and IAAER aims to support collaboration between educational research and professional practice, in line with IAAER's and AE's missions to strengthen accounting education and research globally. This SI aims to contribute to shaping the competencies and ethical foundations required for the next generation of accounting educators and professionals.