# Call for Papers

## International Journal of Auditing and Accounting Studies (IJAAS)

### Editor-in-Chief : Prof. Dr. Prem Lal Joshi

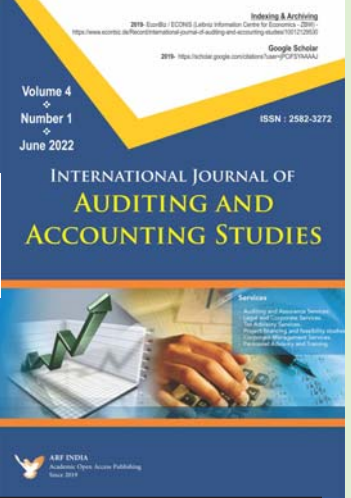**Special Issue on**

## SHAPING THE FUTURE OF ACCOUNTING AND AUDITING IN HIGHER EDUCATION:
### CHALLENGES, INNOVATIONS, AND ETHICS

GUEST EDITORS

## Dr. Ahmed Elbayoumi
## Dr. Jamalludin Helmi Hashim

International Journal of Auditing and Accounting Studies (IJAAS) is a double-blind peer-review international journal that publishes research, intensive articles, and scientific manuscripts focusing on all aspects of Auditing and Accounting topics. Research on financial reporting and auditing concerns in higher education institutions has been extremely limited, despite the substantial role this sector plays. Enhancing accountability for the financial resources these educational institutions use is imperative. An essential component of encouraging accountability and the growth of the education sector is the implementation of strong accounting, financial reporting, and auditing procedures. Therefore, submissions of high-quality articles on a range of themes are invited for this special issue, which are outlined in the possible topics below:

## POTENTIAL TOPICS FOR MANUSCRIPTS

The guest editors welcome the contributors to contribute their research findings and knowhow from the following potential topics (but not limited to):

- Consequences of the COVID-19 pandemic on higher education financial reporting.
- Sustainability Reporting in the Post-COVID Era of Higher Education.
- Reporting by Universities on Environmental, Social, and Governance (ESG) Factors.
- Digital Financial Reporting in Universities.
- University Performance Reporting and Non-Financial Metrics.
- The Use of Data Analytics in University Internal Auditing.
- Ethical Auditing Challenges in Higher Education.
- Auditing Outsourced Services in Higher Education.
- The Role of Audit Committees in Promoting Universities Accountability.
- Fraud Risk Assessment in Auditing Universities.
- The Implementation of Artificial Intelligence in the Field of Accounting and Auditing Education
- Techniques of Data Mining for Detecting Fraud and Auditing in Universities
- The Ethical Consequences of Incorporating Artificial Intelligence into Accounting and Auditing Courses.

## METHODOLOGIES

In the preparation of the manuscripts, all methodologies including, but not limited to: descriptive, quantitative, qualitative, experimental, behavioral, mixed methods, focus groups, interviews, surveys, case-based studies and literature reviews are welcome.

Both theoretical and practice-oriented articles are invited from the contributors.

## SUBMISSION PROCEDURES

The contributors can submit manuscripts using the electronic submission system of the IJAAS at https://rb.gy/l1wdxl. The length of the final manuscript should range from a minimum of **7000 to 10,000** words. Contributors are expected to follow **APA citation guidelines** in the preparation of their manuscripts. All submitted manuscripts will be reviewed on a double-blind review basis.

## PLAGIARISM POLICY

Every manuscript should accompany a similarity index report in Turnitin plagiarism software. The plagiarism percentage should not exceed 10-15% per cent (excluding 8 words). Further it should not be more than one per cent from one source.

Potential contributors are invited to contact:
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Both academic researchers and practitioners are strongly encouraged to submit their manuscripts. **The deadline for receipt of manuscripts is 15th March 2024. The special issue will be published in October 2024. Electronic copies of submissions should be in Word format, include name, address, email, short bio, and telephone of all authors (designating the corresponding author).**