

CALL FOR CHAPTERS

New technology-driven accounting: Technical, social, and ethical issues

Scope of the Book

This monograph explores and critically analyzes how emerging information technologies influence accounting systems, including their impact on financial and non-financial reporting and managerial accounting. By examining whether emerging technologies replace or complement conventional ones, the monograph seeks to provide insights into the evolving technological landscape of accounting within its three dimensions: practical, social, and ethical. By incorporating significant theories from accounting, information science, informatics, and related fields, the work aims to contribute to the development of accounting research by highlighting the theoretical and practical implications of technology integration, the conditions under which technologies are adopted, and their effectiveness in enhancing accounting practices.

Part 1: Foundations of New Technologies in Accounting

This part introduces readers to the basics of new technologies, focusing on accounting applications. It provides historical context, definitions, and a primer on New Technologies and methodologies, such as advanced computing techniques like machine learning and blockchain, natural language processing, and data analytics.

Chapter 1: Evolution of New Technologies and Accounting (Overview of New Technologies' history and evolution, including its rise in the accounting industry; The impact of previous technological advancements on accounting practices)

Chapter 2: Key Concepts in New Technologies for Accountants (A technical primer covering essential New Technologies concepts and tools; Explanation of terms like advanced computing techniques like machine learning and blockchain, deep learning, and data mining in accessible language for non-technical readers)

Chapter 3: New Technologies and Tools for Accounting (Discussion of specific new technologies and tools used in accounting software, such as robotic process automation (RPA), predictive analytics, cognitive computing, and the Internet of Things (IoT)).

Part 2: Technical Aspects of Implementing New Technologies in Accounting

This part provides an in-depth look at the technical requirements and challenges of integration and transition into new technologies-based accounting. It covers data management, system integration, and the necessary technological infrastructure.

Chapter 4: Data Collection and Management (Importance of data quality, data integration, and data governance for high-quality financial reporting; Techniques for handling structured and unstructured data in new technologies systems)

Chapter 5: Integrating New Technologies into Existing Accounting Systems (Challenges of incorporating new technologies into legacy systems and tools; Best practices for a seamless

new technologies integration process; Cost constraints in preparation of useful financial and non-financial information)

Chapter 6: Evaluating and Improving New Technologies Performance (Criteria for measuring new technologies performance in accounting, such as accuracy, timeliness, efficiency, and scalability; Continuous improvement of decision-making processes and stakeholder communication improvements)

Part 3: Social Implications of Transforming Accounting Practices through New Technologies

This part explores how new technologies are changing traditional accounting processes and accountants' social positions within entities. It covers the benefits, challenges, and practical implications of new technologies in key areas of accounting, such as auditing, financial reporting, and management accounting.

Chapter 7: Automation of Routine Tasks (Examination of how new technologies automate repetitive tasks, freeing accountants to focus on strategic analysis and decision-making; Examples of automated invoice processing, expense categorization, and reconciliation and their impact on the rights and obligations related to an accountants' position within the entities)

Chapter 8: Enhancements in Financial Reporting, Auditing, and External Communications (The impact of new technologies on professional judgment and financial reporting usefulness; Exploration of new technologies-driven solutions for auditing, such as anomaly detection, fraud detection, and compliance verification; Improvements of communication with stakeholders)

Chapter 9: New Technologies in Management Accounting (Discussion on new technologies' tools that streamline real-time data analysis, optimize decision-making, smooth managers' information preparation, and change the social role of accountants within the entities)

Part 4: Ethical and Regulatory Considerations

This section addresses the ethical and regulatory challenges posed by new technologies in accounting. It considers the implications for data privacy, fairness, transparency, and the need for new regulatory frameworks.

Chapter 10: Data Privacy and Security (Analysis of data privacy issues arising from new technologies, especially given the vast amounts of sensitive financial data handled in accounting; Best practices for securing data and complying with privacy laws)

Chapter 11: Ethical Implications of New Technologies-Driven Decisions (Ethical concerns regarding new technologies decision-making, such as biases in algorithms and the accountability of automated decisions; Guidelines for developing ethical new technologies practices in accounting)

Chapter 12: Regulatory Landscape and Future Directions (Overview of current regulations affecting new technologies in accounting; Predictions for how future regulatory changes may shape new technologies usage in accounting)

Part 5: Future of New Technologies in Accounting and Emerging Trends

The final part explores the future trajectory of new technologies in accounting, examining emerging trends, technologies, and possible shifts in the accounting profession due to the latest technological advancements.

Chapter 13: Shaping the Accountant of the Future (How new technologies are reshaping accounting roles and the skills accountants will need in a new technologies-dominated future; Focus on continuous learning, data literacy, and strategic decision-making)

Chapter 14: Strategic Implications and Looking Ahead (Long-term strategic implications for accounting firms, educational institutions, and policymakers; Concluding thoughts on the role of new technologies in building a more efficient, ethical, and transparent accounting industry)

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Submissions

The proposed five parts of the monograph should remain unchanged to reflect its thematic scope. However, modifications to individual chapters are allowed, provided they align with the established structure.

Preference will be given to submissions authored collaboratively by scholars from various academic institutions, especially those involving co-authors with international affiliations.

Chapter proposals should be submitted by **16 March 2025**. Please note that submitting a proposal does not guarantee acceptance for publication. Each submission will be carefully reviewed by the book editors.

Selected chapter proposals will be included in **the book proposal** and submitted to Routledge Publishing for consideration.

Chapter proposals should be submitted to ewa.maruszewska@uekat.pl.