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Call for papers LIC'25

TRACK I: Audit, Control and Governance in the Face of Sustainability and Ongoing Change

Track Chairs
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This track aims to explore the evolving practices of audit and governance in a context shaped by ESG reporting, the rise of AI, and the pursuit of sustainable performance. The following areas are indicative focal points:

1. Audit Quality: A Cornerstone of ESG Reporting

High-quality ESG auditing has become a strategic tool to reinforce the credibility of sustainability commitments, forming a key link in the ESG reporting trust chain. Ensuring long-term prosperity requires a strengthened regulatory and professional framework—encompassing not only financial statements but also sustainability reports and ESG practices (Lufeng & Xiaoxiao, 2025). Standards such as IFRS S1 and S2 (ISSB) and the ESRS under the CSRD directive aim to enhance sustainability transparency, requiring auditors to adapt and transform regulatory compliance into a lever of lasting trust.

2. Audit in the Age of AI: Challenges and Prospects

Global disruptions—driven by technology, economic crises, AI, and cyber threats—require firms to rapidly adapt, calling for audit practices capable of assessing resilience, agility, and risk management in volatile environments (Shehadeh & Hussainey, 2025). Research has advanced on digitalisation and AI in auditing, covering Big Data (Appelbaum *et al.,* 2017), continuous auditing (Hardy & Laslett, 2015), audit quality and efficiency (Commerford *et al.,* 2022), fraud detection, blockchain, and cloud auditing (Mugwira, 2022). AI offers opportunities to streamline processes, enhance accuracy, and mitigate risk—particularly through fraud detection and the analysis of complex financial data (Ramdi, 2021; Sun, 2019). However, its use raises critical ethical concerns around privacy, bias, and transparency, necessitating suitable regulatory and ethical frameworks (Munoko *et al.*, 2020).

3. Audit, Governance, and Sustainable Performance

Audit quality plays a central role in corporate responsibility, especially regarding disclosures on climate change and its impacts. Studies show that audit quality is a key driver of corporate performance (Uyar *et al.*, 2023), while responsible audit and governance practices aim to align financial objectives with sustainable outcomes—promoting long-term transparency, accountability, and resilience (Saed et al., 2024; Alaamri *et al.*, 2024).

Submissions Guidelines

Submissions addressing issues related to the conference themes are highly encouraged. All submissions will be subject to a double-blind review process.
We welcome submissions of a standard appropriate for highly ranked journals in English or French, as short or full papers. Short papers should be of 3 to 5 pages (references not included) maximum and full papers of 12 pages maximum (references not included). They should be submitted to: **https://ligue2025.sciencesconf.org**
Manuscripts must be original and unpublished and not under review for publication elsewhere. Success in the review process will not guarantee publication in the special and regular issues supporting this LIC'2025 edition, but to be accepted for publication in these special issues, papers need to be presented at the conference. Authors of selected best short/full papers will be invited to submit a final full version of their contribution for a potential publication in special issues.
Article files should be written in English or in French and provided in Microsoft Word format. Please ensure that the text is in Times New Roman font style, font size 12, with 1.5 spacing.
Articles files should include:
1- A cover sheet (page 1) including the title of the paper, the author's name(s), title(s), institutional affiliations and contact details, with the primary contact person designated.
2- A structured abstract on page 2: authors must supply a structured abstract (maximum 250 words in total) set out under 7 sub-headings: 1) Purpose; 2)Design/methodology/approach; 3) Findings; 4) Research limitations/implications; 5) Practical implications; 6) Originality/value; 7) Keywords: a maximum of 4 relevant and short keywords.
3- Starting from page 3, a short paper and a full paper should be prepared as follows:

- Introduction
- Literature review
- Design/methodology/approach
- Findings/discussion
- Research limitations/implications

Conference fees

- Academics: 200 € or 400 TND (*local participants only)*
- Ph.D. students: 150 € or 250 TND (*local participants only)*
- Business participants: 600 TND

Conference fees cover coffee breaks, lunch, and conference pack. There will be no refund of the fees for cancellation. At least one of the authors of accepted papers is required to register for the conference AND to present the accepted contribution at the time designated in the conference program. Any research submission accepted for presentation but not presented at the conference will NOT appear nor be acknowledged in the official conference program.

Accommodation and Travel

Information on nearby accommodation and travel fees will be provided at a later date.

Important dates

- 02 September 2025 — Full and short paper submission closes at midnight
- 20 October 2025 — Review decision notified to authors
- 27 October 2025 — Conference registration opens
- 07 November 2025 — Conference registration closes

- And 28 & 29November 2025 The holdingof the Conference

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