Call for Papers
Themed Issue of the *Journal of Information Systems*
Accounting Information Systems and Ethics

The *Journal of Information Systems* (*JIS*) is the journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (http://www.jisonline.com). The vision statement for the *Journal* is: The *Journal of Information Systems* publishes high-quality, leading-edge research that advances accounting information systems knowledge. *JIS* will publish a themed section in the Fall 2016 issue of *JIS* entitled "Accounting Information Systems and Ethics."

AIS is a critical component of business operations, comprised of many interrelated elements (i.e., people, procedures, data, software, hardware, and controls) that identify, collect, store, manage, and communicate accounting data and information for the purposes of reporting and control. The foundation of ethics is to understand how our behavior impacts the well-being of others. Virtually every aspect of AIS has ethical implications because people (and controls implemented by and that affect people) are key elements in AIS, and managers, regulators, investors, and others use reported accounting information to make decisions about people's lives (e.g., contracting, hiring, investing, purchasing, and selling). Yesterday's AIS were relatively limited observers, recorders, and reporters of data. Due to rapid advances in technology, however, today's AIS are powerful and far-reaching, and create opportunities for individuals who design, implement, and interact with them to intentionally and unintentionally cause harm to individuals, organizations, and societies. Because of this, AIS is at a crossroad with ethics. Universal ethics demand that we, as professionals, academics, and human beings, take on the responsibility of understanding how the systems we create not only help, but also potentially harm others.

Authors are encouraged to read a literature review on "Accounting Information Systems and Ethics," available online at SSRN (http://tinyurl.com/jis-ethics-ssrn) for context and additional research ideas.

Examples of relevant topics include:
- Ethics awareness and impact in the various stages of AIS design, development, and implementation
- Privacy issues related to data collection, quality, storage, security, management, and use
- Ethics and use of AIS to manage and control employees
- How regulatory, individual, organizational, and technological factors influence ethical awareness and decisions
- AIS-related framework intersections with ethics
- The impact of AIS on ethics in financial and nonfinancial reporting, and as related to fraud

All research methods are welcome, including behavioral, case study, design science, empirical archival, and review. Submissions should follow the editorial guidelines at http://www.jisonline.com. Submissions for the special issue are due by November 2, 2015. Earlier submission is encouraged. The co-editors of the themed section are Eileen Z. Taylor, Associate Professor of Accounting, Poole College of Management, North Carolina State University, email: eztaylor@ncsu.edu; and Ronald J. Daigle, Professor of Accounting, College of Business, Sam Houston State University, email: daigle@shsu.edu.