

# *AIS Newsletter*

Volume 27, Spring 2006

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### **A Letter from the President - Stephanie Bryant**

Greetings IS Section Members,

The spring semester is moving along quickly! I hope everyone is having a productive semester. In this letter, I would like to update you on what's happening in the IS Section.

We recently had a very successful midyear meeting, which took place in Scottsdale, Arizona. We owe a special thanks to Carolyn Norman, who chaired the meeting. Attendance was great, and the program first rate. We are also working on the IS Section sessions that will be held at the upcoming AAA annual meeting. Many thanks to Pat Wheeler for overseeing this process. Lastly on the meeting radar screen is our 2007 midyear meeting, which will be held in Savannah, Georgia next January. Mary Curtis is hard at work planning this

meeting for our membership. Please remember to thank all of these individuals if you see them.

On my schedule, I will be privileged to represent the IS Section in China at the Accounting Society of China AIS Annual Meeting in April. I will be speaking at the conference on AIS education in the United States. Additionally, I will attend a roundtable discussion with Chinese AIS leaders who would like me to discuss with them what our Section does to support and provide value to our members. The Chinese AIS Section is a new group and they are very interested in learning from our efforts. I will update you on this meeting at the annual business meeting.

As I reported in the fall newsletter, the education committee, under the leadership of David Hayes, has been working on a syllabus collection project. To this end, they have collected over 50 undergraduate and graduate AIS syllabi and have categorized them by textbook. They are all now published on the IS Section website. If you want to see what others are including on their syllabus, go to the Section website and peruse the syllabi there. Thanks to everyone who graciously allowed use of their syllabi. If you want to add your syllabus, please send it to Terry Glandon at [tglandon@utep.edu](mailto:tglandon@utep.edu).

Another project currently under way is the development of a Section Operating Manual, which we have never had. Current officers, committee chairs, the newsletter editor, midyear meeting and annual meeting program chairs, and others have all contributed a set of written guidelines that will comprise our Section operating manual. This operating manual will be posted on our Section website, and all future Section leaders will have access to it. This should be a tremendous help during transition periods as new leaders figure out what their responsibilities are and what timelines are important to their positions.

C3, our biennial AIS project publication, is going very well under the leadership of Marianne Bradford and Sarah Bee. They had excellent response to the recent Call and are in the process of reviews now. We will be distributing C3 CDs at the annual business meeting.

I also want to send special thanks to two other individuals who work very hard for our Section. Ronny Daigle has once again provided quality reviews for our "In the Literature" newsletter column. Marcia Weidenmier has also continued outstanding service as our newsletter editor. Thank you to both of you for providing quality work for our members!

Finally, there are several impending deadlines I want to highlight. The Call for Outstanding Dissertation Award is open until March 15<sup>th</sup>. The Call for Notable Contribution to the Literature is open until March 31<sup>st</sup>. The IMA/IS Section Research Award is also open until March 31<sup>st</sup>. I urge you to participate in these opportunities.

As always, if there is anything I can do to help you, please don't hesitate to email or call me.

Warm regards to all,  
Stephanie Bryant

## Annual Meeting Update – Patrick Wheeler

For the 2006 AAA annual meeting, the IS section received 25 research paper submissions, down about 8 from last year. Our final count for reviewer volunteers is 62, for discussant volunteers is 27, and for moderator volunteers, 31. Unfortunately, we had no submissions for discussion panel this year. Since the assignment of sessions at the annual meeting is determined by the number of research paper and discussion panel submissions, failure to receive any panel proposals cost us at least one session assignment.

As in the past, there will be an IS section business breakfast for all section members (tentatively on Aug 8th). The section president also plans to initiate two new section meetings at this year's annual meeting: an IS section executive committee meeting (tentatively, Aug 7th) and a planning committee meeting for the IS section midyear meeting (tentatively, Aug 8th). These meetings are primarily for members of the committees involved.

## Spotlight on AIS Research Database 2 – Paul Hutchinson

I thought that I would provide a brief update on my **AIS Research Database 2**. It is a relational database linked for downloading on the IS section homepage at AAA under the "Resources" tab as "Database of AIS articles." To date, there have been 518 downloads since late July 2004. Also, I recently updated the database to include all AIS articles through 2005. The database currently contains 891 articles with 849 different authors for the following journals: *Journal of Information Systems*, *International Journal of Accounting Information Systems* (formerly *Advances in Accounting Information Systems*), and *Review of Business Information Systems* (formerly *Review of Accounting Information Systems*). This database identifies all articles and other items in these publications from their inception to the present (December 2005) and is a fully searchable Microsoft Access database. This is the only electronic database that contains articles from *AiAIS* and *RBIS* (formerly *RAIS*). Thanks to all IS section members for their downloads and support of this project.

## Profile of New AIS Faculty



**Arinola Adebayo, University of South Carolina Aiken,**  
[ArinolaA@usca.edu](mailto:ArinolaA@usca.edu)

Dr. Adebayo earned a MBA from Radford University (1987) and a BS from Arkansas State University(1985). She earned her Ph.D. from Virginia Commonwealth University in Fall 2004.

Her research interests include examining the impact information technology has on various aspects of the accounting profession. She has her CPA license, a CMA, and has had vast experience in both the private and public sectors of accounting.



**Tina Loraas, Auburn University,**  
[loraatm@auburn.edu](mailto:loraatm@auburn.edu)

Dr. Loraas received both bachelor's and master's degrees in accountancy from Auburn University. Her current research interests are in the realm of technology acceptance, and cognitive biases of investors and managers. She has teaching interests in both the cost/managerial fields as well as accounting information systems. She is a member of the American Accounting Association, and before returning to academics worked as an accountant at a small firm in Opelika, AL.

### **Call for Nominations: Information Systems Section 2006 Outstanding Dissertation Award**

The Information Systems Section of the American Accounting Association is pleased to announce its 2006 Outstanding Dissertation Award Competition. The purpose of this award is to recognize outstanding dissertations in the field of accounting information systems. The winner will be honored with a plaque presented at the IS Section Business meeting at the 2006 Annual Meeting in Washington DC. An abstract of the winning dissertation will appear in the Section Newsletter.

Entries may be nominated by either the student who wrote the dissertation or by one or more members of the dissertation committee. The entry should not be under simultaneous consideration by other sections of the AAA.

The submission requirements are as follows:

1. Dissertation topic dealing with information systems
2. Dissertation completed between January 1, 2005 and December 31, 2005
3. A letter signed by the dissertation chair stating the dissertation was completed and accepted by the degree granting institution during the above period
4. A nominating letter stating why the dissertation should be recognized as outstanding
5. A paper from the dissertation that meets the criteria for papers submitted to the Journal of Information Systems\* or a 15 page abstract (the paper format is strongly encouraged)

Please submit four hard copies or one electronic copy (electronic submission is encouraged) to:

Bill Heninger  
Brigham Young University  
Marriott School  
517 TNRB  
Provo, UT 84602-3113  
Telephone: (801) 422-6899  
Email: [heninger@byu.edu](mailto:heninger@byu.edu)

All submissions must be postmarked by **March 15, 2006**. The award committee may request finalists to submit a copy of their completed dissertation.

\* Please refer to the latest issue for requirements related to length, format and other matters such as inclusion of experimental instruments.

### **Call for Nominations: 2006 Notable Contributions to the Accounting Information Systems Literature Award**

The Information Systems Section of the American Accounting Association is pleased to announce its 2006 Notable Contributions to the Accounting Information Systems Literature Award competition. The purpose of this award is to recognize outstanding contributions of exceptional merit that make a direct contribution to AIS research. The winner of this award will be honored with a plaque presented at the Information Systems Section Business Meeting to be held at the 2006 AAA Annual Meeting.

The criteria for the award are:

- Impact the work has had on theoretical or applied accounting information systems research.
- Relevance to the larger IS research community
- Originality and innovation of the ideas presented in the work.
- Development of an appropriate theoretical foundation.
- Contribution to knowledge in the area of accounting information systems.
- Soundness of methodology and analysis (where appropriate).

Selection Process:

- Nominations should be made to the Chair of the Notable Contributions to the IS Literature Award Committee in care of the committee chair:

Andreas Nicolaou, Bowling Green University,  
Department of Accounting and Management Information Systems  
College of Business Administration  
Bowling Green State University  
329 Business Administration  
Bowling Green, OH 43403  
Phone: (419) 372-2932  
Fax: (419) 372-2875  
Email: [anicol@cba.bgsu.edu](mailto:anicol@cba.bgsu.edu)

- **Deadline for nominations is March 31, 2006.**
- Consideration shall be given to peer-reviewed books, monographs, and journal articles on research topics and methods in the field of accounting information systems. For journal articles, nominations are not limited to any particular journal, but should be publications recognized as having made a significant contribution to the literature in accounting information systems.
- The work must have been published prior to December 31, 2002.

- To be eligible for consideration, at least one of the authors of the work must be a current member of the AAA.
- Nominations should be made to the chair of the Notable Contributions to the IS Literature Award Committee.
- The work must be nominated by an IS Section member.
- The nominating letter should include statements that assess the importance of the work and its current or potential impact on the accounting information systems literature.
- Electronic or physical submissions are accepted. Four copies are required of physical submissions.
- If there are no nominations by the deadline, an award should not be given that year.
- The committee is not required to accept one of the nominated papers for the award.
- Selection of the award winner will be made by the Notable Contributions to the IS Literature Award Committee. This committee will consist of a chair and two members, all appointed by the Vice President of the IS Section to serve the following year. Current members of the committee and the Executive Committee are ineligible for the award.

### **In the Literature - Ronny Daigle**

Greetings! I hope all is well for everyone this semester. Consistent with past columns, I focus on the IS literature since most are aware of the current accounting literature. Also consistent with prior columns, article abstracts are provided with some possible minor editing for shortening or elaboration.

I enjoyed looking at many articles published since the last newsletter, and list and categorize a number of them below within certain topic areas. In particular, I noted that the December 2005 issue of CAIS had a special theme on the topic of Systems Analysis and Design. A number of articles from this particular issue are listed below.

If an article peaks your interest and you cannot find it, please email me and I will try to get a copy for you.

### **Research on IS Research**

Understanding the Role and Methods of Meta-Analysis in IS Research by King, William R. and He, Jun in *CAIS*; Oct2005, Vol. 16 Article 32

Four methods for reviewing a body of research literature – narrative review, descriptive review, vote-counting, and meta-analysis – are compared. Meta-analysis as a formalized, systematic review method is discussed in detail in terms of its history, current status, advantages, common analytic methods, and recent developments.

External Validity in IS Survey Research by King, William R. and He, Jun in *CAIS*; Dec2005, Vol. 16 Article 45

This study focuses on the issues of external validity, coverage error and nonresponse error in IS survey research. Data from the empirical papers in 5 years of issues from three "A rated" IS journals are presented and analyzed. Recommendations are made based on the analyses, basic scientific principles and the authors' experience and judgment.

Becoming Engaged with Conferences: Reputations and Networks by David Avison, Karlheinz Kautz, Marianna Sigala, Edgar A. Whitley, and Robert Winter in *CAIS*; Dec2005, Vol. 16 Article 46

This paper is intended to encourage members of the IS community to participate in Information Systems conferences. For lecturers and research students participation includes such academic roles of presenter, discussant, panel member, and PhD Consortium student or faculty member. For people further along in their careers, participation includes the leading roles of program chair, track chair, and associate editor. Key administrative roles such as organizing chair, publicity chair, and secretary are also described. Without these roles being fulfilled enthusiastically and effectively, conferences cannot be successful and the discipline is thereby impoverished.

On Peer Review Standards for the Information Systems Literature by Robert M. Davison, Gert Jan de Vreede, and Robert O. Briggs in *CAIS*; Dec2005, Vol. 16 Article 49

The quality of research published in journals is not only dependent on the work performed by authors, but also on the service undertaken by peer reviewers. In this paper, we take a two-pronged qualitative approach to establish an integrated set of criteria for reviewers, for the reviews they produce, and for the papers they review in the IS domain. These criteria are intended to be of value to three sets of stakeholders: authors, reviewers and editors. Authors should find them useful as they write, knowing in advance how reviewers are evaluating their work; reviewers should find them useful to improve the quality of the reviews of manuscripts; editors should use them to ensure that manuscripts are well written and that reviewers performed their tasks effectively. We discuss the implications of these criteria for the review process and identify areas for future research.

Taking Industry Seriously in Information Systems Research by Chiasson, Mike W. and Davidson, Elizabeth in *MIS Quarterly*; Dec2005, Vol. 29 Issue 4, p591-605, 15p

In this essay, we argue that industry receives little attention in information systems research and theory, despite its increasingly important influence on IS activities. This is evident both in the narrow range of industries examined in IS research and the infrequent consideration of industry in theory. We base these observations on an analysis of IS publications in two top-tier journals (*MIS Quarterly* and *Information Systems Research*) over eight years. Drawing from institutional theory, we consider various ways industry can be addressed and assess how industry influences IS activities. We conclude that industry provides an important contextual "space" to build new IS theory and to evaluate the boundaries of existing IS theory. We outline a range of strategies for incorporating industry into IS research.

## Research on Systems Development and Implementation Issues

Special Theme of Research in Information Systems Analysis and Design – I. Unraveling Knowledge Requirements Through Business Process Analysis by Palash Bera, Dorit Nevo, and Yair Wand in *CAIS*; Dec2005, Vol. 16 Article 41

Organizations analyze their business processes in order to improve them. Business processes are also considered retainers, users and creators of organizational knowledge. Thus, they can be analyzed to identify the knowledge used, created and embedded in them. A process analysis approach that focuses on redesign does not necessarily capture the knowledge used and created in a process. Choosing a knowledge-focused approach should lead to understanding knowledge needs but might not lead to improved business processes. This paper describes an approach for Knowledge Requirements Analysis (KRA) that combines process analysis with identifying knowledge used and created during the process. KRA is the process of identifying and analyzing existing organizational knowledge and prescribing improvements to it. The KRA methodology presented in this paper combines two methods: a knowledge engineering method (CommonKADS) and a process modeling method (EDPDT). The EDPDT constructs are used to operationalize the organization and task models of CommonKADS and thus create the KRA methodology. The methodology was applied successfully to the process of ethical reviews of grant applications in a university. The main advantage of the proposed methodology is that it enables organizations to keep track of their knowledge resources embedded in various business processes. Knowledge that is not shared or used can be detected and new knowledge can be identified to support and improve existing processes better. This approach can lead to improved knowledge management in organizations.

Special Theme of Research in Information Systems Analysis and Design –II. Data Modeling or Functional Modeling – Which Comes First? An Experimental Comparison by Shoal, Peter and Kabeli, Judith in *CAIS*; Dec2005, Vol. 16 Article 42

The software analysis process consists of two main activities: data modeling and functional modeling. While traditional development methodologies usually emphasize functional modeling via dataflow diagrams (DFDs), object-oriented (OO) methodologies emphasize data modeling via class diagrams. UML includes techniques for both data and functional modeling which are used in different methodologies in different ways and orders. This article is concerned with the ordering of modeling activities in the analysis stage. The main issue we address is whether it is better to create a functional model first and then a data model, or vice versa. We conduct a comparative experiment in which the two opposing orders are examined. We use the FOOM methodology as a platform for the experiment as it enables the creation of both a data model (a class diagram) and a functional model (hierarchical OO-DFDs), which are synchronized. The results of the experiment show that an analysis process that begins with data modeling provides better specifications than one that begins with functional modeling.

Special Theme of Research in Information Systems Analysis and Design –III Teaching Systems Analysis and Design: A Case for the Object Oriented Approach by RadhaKanta

Object oriented technologies are widely accepted in software development. A survey of universities run in 2005 found that most schools recognize the need to teach OO languages. However, they continue to teach structured analysis and design. In this article we argue that this approach is a fundamental conceptual mismatch. Further, we contend that a pure OO curriculum involving OO languages and OO analysis and design is advisable in our efforts to equip our students with the knowledge to be successful as software developers. We offer ways to transition to a curriculum that emphasizes the OO philosophy of development.

Special Theme of Research in Information Systems Analysis and Design-IV Evaluation Criteria for Information Systems Development Methodologies by Siau, Keng and Tan, Xin in *CAIS*; Dec2005, Vol. 16 Article 44

The evaluation of information systems development methodologies is becoming increasingly important. Some researchers propose their own criteria for conceptual evaluations. But such criteria are often constrained by the limitation of the researcher's view toward and experience with development methodologies. Furthermore, existing evaluation criteria are either not practical for direct measurement or not tested for validity and reliability. The lack of a generally acceptable, practically valid, and reliable set of criteria for evaluation hinders the development of knowledge in this area. Our study is a step toward developing a systematic process to evaluate information systems development methodologies. We captured the opinions of a group of twenty-eight researchers and practitioners who are experienced in information systems development methodologies. Through a systematic content analysis, the authors classified these criteria into three categories: (1) methodology design, (2) methodology use, and (3) methodology deliverables. The three categories of criteria are not totally separate in that they represent the means and goals of information systems development methodologies. Appropriate criteria should be applied depending on the stages when evaluation is performed.

A Broad View of Systems Analysis and Design: Implications for Research BY Alter, Steve and Browne, Glenn J. in *CAIS*; Dec2005, Vol. 16 Article 50

This article presents a broad view of systems analysis and design (SA&D) research. Although SA&D is a critical area of research in the information systems field, relatively little such research has been published in leading IS journals. To point toward increased research opportunities for SA&D work, this article presents a framework that illustrates the broad range of activities within the SA&D area. This framework contrasts with narrower views that consider SA&D to be concerned primarily with software development. The framework positions SA&D activities in a two-dimensional space. We identify theoretical and practical research issues that apply across the full range of SA&D activities as well as issues that apply to specific situations. Research opportunities in SA&D are described and discussed.

The Challenges of Implementing "Vanilla" Versions of Enterprise Systems by Soh, Christina Soh and Kien Sia, Siew in *MIS Quarterly*; Sept2005, Vol. 4, Number 3

A common prescription for reducing the costs and risks of implementing enterprise systems is to adopt a "vanilla" approach, where the organization implements the package without modification. In reality, few implementations are completely "vanilla." Generally, organizations modify the package to better align it with their organization because they are unwilling or unable to adapt to or live with the processes required by the package. Unfortunately, misalignments between package and organization are often identified fairly late in implementation, and then not appropriately managed. This article therefore addresses two questions: 1) How can organizations identify package-organization misalignments early? And 2) When should organizations align by modifying the package and when by changing their organization? Misalignments arise from the developer's context differing from the organization's context. The developer's context is reflected in the structures embedded in the package. The organization's context is reflected in its structures. We present a framework that distinguishes between misalignments arising from imposed structures versus those arising from voluntary structures. We refined the framework by analyzing several hundred instances of misalignments in ES implementations at three Asian hospitals. We conclude that organizations should identify major misalignments early and plan for appropriate alignment responses.

Project Retrospectives: Evaluating Success, Failure and Everything in Between by R. Ryan Nelson in *MIS Quarterly*; Sept2005, Vol. 4, Number 3

The fact that the majority of IT projects fail on at least one measure of success, and that billions of dollars in project waste is reported each year, suggests that there is a critical need for improving the way we manage these projects. The sobering truth is that the secret to more successful project management has been right in front of us the whole time-learning from the past. A retrospective (a.k.a. a postmortem) is a formal method for evaluating project performance, extracting lessons learned, and making recommendations for the future. A comprehensive retrospective considers three process-based measures of project success: whether it came in on schedule (time), whether it came in on budget (cost), and whether the requirements were met (product). It also considers three outcome-based measures of success: whether the resulting product or service was actually used (use), whether the project helped prepare the organization for the future (learning), and whether the project improved efficiency or effectiveness of the client organization (value). This article presents several retrospectives of IT projects to illustrate the importance of evaluating project success from these multiple dimensions, as well as from different stakeholder perspectives. Doing so can lead to some valuable lessons in the form of "failed successes" (process success + outcome failure), and "successful failures" (process failure + outcome success).

Delivering on the Promise of E-Procurement Hsiao, Ruey-Lin and Teo, Thompson S. H. in *MIS Quarterly*; Sept2005, Vol. 4, Number 3

Electronic procurement (e-procurement) involves using online facilities to conduct some of the activities involved in procuring goods and services, especially on-line bidding. It has been increasingly implemented by firms to reduce procurement costs, compress negotiation cycle times, and enhance access to global markets. However, most procurement executives remain unsure about how to implement e-

procurement effectively. Based on a field study of 26 firms with business operations in Asia, we suggest a three-stage model for implementing e-procurement: (1) assess e-procurement's match with your firm's purchasing practices, (2) determine your operational and strategic objectives, and (3) overcome the key barriers most likely to discourage buyers and suppliers. This paper lists specific decision criteria in each of the three stages to help IS executives, procurement managers, and market makers mitigate the risks of e-procurement and implement it with greater confidence and effectiveness.

Understanding an Organization's View of the CIO: The Role of Assumptions About IT by Kaarst-Brown, Michelle L. in *MIS Quarterly*; June 2005, Vol. 4, Number 2

At the 2003 Society for Information Management's (SIM) annual meeting in New York City, many of the sessions focused on what CIOs could do once they got a seat with their business peers at the executive meeting table. Heightened concerns about information security and legislative compliance have increased interest in the answer. Despite the importance of IT to modern organizations, many IT executives are still not at that table because they are not viewed as equal to their business peers. Even elevating IT executives to C-level management and giving them the title of Chief Information Officer (CIO) do not guarantee that they are accepted and invited to high-level business meetings. This article provides one perspective on why some organizations are more open than others to affording their CIO an effective, influential, senior executive role. Our conclusion: Dominant assumptions about IT in different areas of an enterprise can explain differences in CIO status. Five assumptions that matter are: 1. Who should control IT direction 2. How central IT is seen to business strategy 3. The value placed on IT knowledge 4. Justifications for investing in IT 5. Who are deemed winners and losers when a new IT system is installed. This article explores these assumptions, and the IT clusters they form, to help CIOs and other senior IT executive better address the different assumption environments they face.

## **Research on Risk Analysis and Internal Control**

Understanding Disaster Recovery Planning through a Theatre Metaphor: Rehearsing for a Show that Might Never Open by Kenneth E. Kendall, Julie E. Kendall, and Kin C. Lee in *CAIS*; Dec2005, Vol. 16 Article 51

Disaster recovery planning for organizations is fundamental and often urgent. Planning supports the firm's ability to recover the core business functionality of its software, data, and systems after the occurrence of a natural or man-made disaster. Organizations must take steps to protect their software, systems and data backups from natural disasters, power outages, and even terrorist attacks. However the issue of disaster recovery is often awash in checklists or marooned in mundane statistics. Such sterile approaches tend to lead key managers, CEOs, and CIOs to relegate disaster recovery planning to a lower priority when they become overwhelmed with planning minutiae or bored with staid presentations. This paper introduces a theatre metaphor to enable a lively discussion and deeper understanding of disaster recovery planning. Specifically, we introduce the concept of workshopping a play. We explore this new approach from the world of

theatrical productions to illuminate and deepen understanding of the importance of testing, evaluation, and reworking of scenarios for each potential disaster.

Future Security Approaches and Biometrics by Serquie Boukhonine, Vlad Krotov, and Barry Rupert in *CAIS*; Dec2005, Vol. 16 Article 48

Threats to information security are proliferating rapidly, placing demanding requirements on protecting tangible and intangible business and individual assets. Biometrics can improve security by replacing or complementing traditional security technologies. This tutorial discusses the strengths and weaknesses of biometrics and traditional security approaches, current and future applications of biometrics, performance evaluation measures of biometric systems, and privacy issues surrounding the new technology.

Psychological Contract Violation in Online Marketplaces: Antecedents, Consequences, and Moderating Role by Pavlou, Paul A. and Gefen, David in *Information Systems Research*; Dec2005, Vol. 16 Issue 4, p372-399, 28p

This study examines the nature and role of Psychological Contract Violation (PCV) in online marketplaces, a critical factor that has been largely overlooked by previous research. Applied to buyer-seller relationships, PCV is defined as a buyer's perception of having being treated wrongly regarding the terms of an exchange agreement with an individual seller. PCV with individual sellers is proposed as a formative first-order construct driven by the occurrence of fraud, product misrepresentation, contract default, delivery delay, and failure to follow product guarantees and payment policies. PCV with an individual seller is proposed to prompt a generalized perception of PCV with the entire community of sellers in a marketplace. PCV with the community of sellers is hypothesized to negatively affect buyer transaction behavior in a marketplace by directly impacting transaction intentions, price premiums, trust, perceived risk, and the perceived effectiveness of institutional structures. PCV is also hypothesized to act as a moderator, transforming the buyers' initial trust-based mindset to one more centered on perceived risk. Finally, PCV is hypothesized to attenuate the positive impact of trust on transaction intentions, while reinforcing the negative impact of perceived risk on transaction intentions. It is also proposed to attenuate the impact of the perceived effectiveness of institutional structures on trust, while strengthening its negative effect on perceived risk. As a means of preventing PCV, the buyers' positive experience and the sellers' favorable past performance are hypothesized to make PCV with the community of sellers less likely. A combination of primary and secondary longitudinal data from 404 buyers in eBay's and Amazon's online auctions support the proposed hypotheses, validating PCV as a central element of buyer-seller relationships in online marketplaces.

Dark Screen: An Exercise in Cyber Security by Tim Goles, Gregory B. White, and Glenn Dietrich in *MIS Quarterly*; June 2005, Vol. 4, Number 2

The digital age has transformed how organizations function. The production and delivery of essential goods and services is now highly dependent on the global information infrastructure: the complex and interconnected telecommunications networks and information systems owned and operated by a multitude of discrete organizations. Yet, this amorphous entity is beyond the control of individual

organizations. This paper presents Dark Screen, a scenario-based exercise for identifying and assessing resources and capabilities useful in protecting the information infrastructure. One community's experience with Dark Screen offered three main observations: (1) there was a low level of awareness regarding information infrastructure interdependencies and vulnerabilities among the exercise participants, (2) the participating organizations had no process or mechanism for coordinating interorganizational responses to a cyber security incident, and (3) the communications channels for disseminating information before and during a cyber security incident were ill defined. In today's environment, organizations need to broaden their view of cyber security. The self-protection model, where each organization only deploys a perimeter defense around its own boundaries, is no longer adequate. The three recommendations for management from the Dark Screen exercise are: (1) view cyber security as a business issue, not a technology issue, (2) broaden your cyber security mindset to include the information infrastructure your organization depends on but does not control, and (3) join collaboration efforts to coordinate cyber security regionally, if not nationally.

Just Right Outsourcing: Understanding and Managing Risk by Ravi Aron, Eric K. Clemons, and Sashi Reddi in *Journal of Management Information Systems*; Fall2005, Vol. 22 Issue 2, p37-55, 19p, 1 chart, 1 diagram

The risks associated with outsourcing have been the principal limitation on the growth of business process outsourcing, especially cross-border outsourcing. In addition to technological improvements in risk management, it is possible to reduce the risk of opportunistic behavior faced by the buyer by redesigning work flows and dividing work among multiple vendors, increasing the range of tasks that are now appropriate candidates for outsourcing. We provide a taxonomy of risks associated with the outsourcing of business processes. We focus on strategic risks and identify the components of this risk and the means by which it can be mitigated.

## **Research on Improving Decision-Making**

Advanced Business Intelligence at Cardinal Health by Traci A. Carte, Albert B. Schwarzkopf, Teresa M. Shaft, and Robert W. Zmud in *MIS Quarterly*; Dec2005, Vol. 4, Number 4

In the mid-1990s, Cardinal Health's Medical Products and Services business implemented SAP R/3, and built an accompanying data warehouse to handle business reporting. Since that time, use of the data warehouse has diffused widely across the enterprise and has evolved into an advanced business intelligence (BI) capability that the business professionals use regularly to solve problems and to take advantage of opportunities. Besides the data warehouse, the key components of this advanced BI environment are Cardinal Health's data infrastructure (its enterprise-wide data model, limited set of tools, and robust support environment) and its information culture (its data-driven decision style, business-led IT decisionmaking, dense social networks, and pull reporting structure). This article describes this advanced BI environment, how Cardinal Health evolved it, and how others might do the same.

The authors convened a focus group of senior IT managers from a number of leading edge organizations to explore the topic of digital dashboards – defined as “electronic interfaces (typically portals) that provide employees with timely, personalized information to enable them to monitor and analyze the performance of the organization”. Whereas earlier executive-based systems were not only “hand-tooled” exclusively for executives, they were also designed for (and based on the anticipation of) executives performing “what-if” analyses. In contrast, today’s digital dashboards appear to be much more focused on providing information (i.e., access) and much less focused on supporting the analysis of the information provided. While this difference appears nuanced, it represents a profound difference in terms of the how the management function is supported by information technology. An analysis of the focus group’s dashboards found three different categories: • performance-based to display the basic mix of financial and non-financial results broken out by current versus previous period, actual versus target, • project-based which relate primarily to status reporting where the only comparative data is “actual to budget”, and • opportunity-based where the goal is to guide employees towards new opportunities for enhancing the business. While each category is for an express purpose, it is possible to group the benefits of all dashboards into the following four categories: • alignment with strategy and accountabilities, • enhanced decision making support and analysis, • improved integrity and timeliness of data, and • operational efficiencies. Furthermore, these benefits are no longer only for the senior executives. The availability of digital dashboards changed Executive Information Systems so that they are everyone’s information system. The paper concludes with suggested strategies for implementing digital dashboards successfully to reap these benefits.

### **Call for Submissions: Conferences**

- **The Ninth European Conference on Accounting Information Systems (ECAIS)**

Date: March 20-21, 2006

Place: Dublin, Ireland

The ninth European Conference on Accounting Information Systems will take place in Dublin, Ireland on March 20-21, 2006, immediately preceding the 29th Annual Congress of the European Accounting Association. The objective of ECAIS is to bring together researchers from all disciplines related to Accounting Information Systems (AIS). Topics of interest include, but are not limited to: business patterns, internal control developments, strategic information systems, cultural influences on AIS, performance evaluation, decision aids, business process reengineering, audit and assurance regarding AIS, enterprise resource planning, knowledge management, and educational studies. ECAIS is organized by the Maastricht Accounting, Auditing and Information Management Research Center (Universiteit Maastricht), and Bentley College (Boston, MA)

The ECAIS2006 program will consist of a keynote speech, a research forum (paper table top) and paper presentations. Submission deadline: January 1th, 2006. Acceptance notification: February 15th, 2006. Accepted papers will be considered for publication in International Journal of Accounting Information Systems:

[http://www.elsevier.com/wps/find/journaldescription.cws\\_home/620400/description#description](http://www.elsevier.com/wps/find/journaldescription.cws_home/620400/description#description)

Please visit our website for further information and for registration:

<http://www.ecais.org/>

Scientific committee: Bernadette Ruf (chair - Delaware State University), Barbro Back (AboAkademi University), Laury Bollen (Universiteit Maastricht), Guido Geerts (University of Delaware), Frank Hartmann (Rotterdam School of Management), Stewart Leech (University of Melbourne), Steven Maijor (Universiteit Maastricht, AFM), Bill McCarthy (Michigan State University), Uday Murthy (University of South Florida), Phil Reckers (Arizona State University), Hanno Roberts (Norwegian School of Management), Steve Rockwell (University of Tulsa), Alan Sangster (Robert Gordon University), Paul Steinbart (Arizona State University), Steve Sutton (University of Central Florida), Barbara Waddington (University of Michigan at Flint).

Organizing committee: Jim Hunton (co-chair - Bentley College/Universiteit Maastricht), Eddy Vaassen (co-chair - Universiteit Maastricht/Universiteit van Amsterdam), Caren Schelleman (Universiteit Maastricht), Miriam Scheepers (secretary, Universiteit Maastricht): [maj.scheepers@aim.unimaas.nl](mailto:maj.scheepers@aim.unimaas.nl)

- **2006 17<sup>th</sup> IRMA International Conference**

Date: May 21-24, 2006

Place: Washington, D.C.

For more information: [www.irma-international.org](http://www.irma-international.org)

- **2006 Second Asia/Pacific Research Symposium on Accounting Information Systems**

(in coordination with 2006 International Symposium on Audit Research)

Date: June 20, 2006

Place: Melbourne, Australia

For more information: [www.sigasys.org](http://www.sigasys.org)

The Department of Accounting and Business Information Systems at the University of Melbourne will host the Second Asia/Pacific Research Symposium on Accounting Information Systems. The Symposium will be held on Tuesday, June 20, 2006, in Melbourne immediately prior to the 2006 International Symposium on Audit Research (ISAR) which will be held in Sydney June 22 -23, 2005.

The Symposium is sponsored by the Special Interest Group for Accounting Information Systems (SIG-ASYS) of the Association For Information Systems (AIS) and the International Journal of Accounting Information Systems (IJ AIS).

The Symposium will feature research papers, advanced PhD proposals and one or more panels that focus on the nexus between accounting and information systems

research. The Symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, and/or information technology. High quality, insightful and theoretically sound studies are encouraged.

All submissions to the Second Asia/Pacific Research Symposium on Accounting Information Systems must represent original work that has not already been published in a journal or conference proceedings (in complete form - abstract publication is permissible). If the work has been presented at another conference or is currently under consideration for publication or presentation elsewhere, the authors must disclose this fact. We would encourage participants attending ISAR to also submit papers to the Symposium that are at the intersection of auditing and information systems research. The Symposium closing dinner will be held following the sessions on June 20, allowing ISAR participants plenty of time to travel to Sydney on June 21.

At least one author for every accepted paper and all members of every accepted panel must register for the symposium and present their ideas in person.

Submissions may be of three types:

1. Completed research papers: Papers should conform to IJAIS format, which is consistent with MISQ.
2. Research-in-progress papers and Advanced PhD proposals: Submission of promising research in its formative stages does not require complete analysis of results. Submissions should include a one-page abstract and a paper that includes the following sections:
  - o research objectives and questions, theoretical foundations of the study,
  - o research methodology being used, current status of the project, and a
  - o description of what the authors propose to present at the conference.
3. Panel proposals: Panel proposals should include a general description of the panel, names and affiliations of all panel participants, a statement to the effect that all participants have made a commitment to serve on the panel (if it is accepted), a brief description of each participant's background and expertise related to the panel topic, and a description of each participant's views on the topic.

For completed paper and research-in-progress/advanced PhD proposal submissions, authors should identify themselves and provide contact information only on the cover page, as these submissions will be blind reviewed. The second page of the paper should consist of an abstract plus a list of key words describing the main topics of the manuscript (the MISQ keyword list should be used). Papers and panel proposals should be double-spaced to facilitate editing. The manuscript or proposal plus any supporting documentation (such as survey instruments) should be sent as e-mail attachments (in Word format, 12 point font with a minimum of 1 inch margins) to both the Symposium Co-Chairs:

Professor Stewart Leech [saleech@unimelb.edu.au](mailto:saleech@unimelb.edu.au)

<<mailto:saleech@unimelb.edu.au>>

Professor Colin Ferguson [colinf@unimelb.edu.au](mailto:colinf@unimelb.edu.au)

Submissions to the Symposium:

Submission Deadline: March 3, 2006

Notification of Decision: April 7, 2006

The Symposium Technical Committee is Stewart Leech, Colin Ferguson, Vicky Arnold & Steve Sutton.

Symposium Registration Deadline: April 30, 2006. Registration Forms will be available early in 2006 on the AIS SIG-ASYS website at: <http://www.sigasys.org>

- **The Eighth Annual AIS Educator Conference**

Date: June 23-26, 2006

Place: Estes Park, CO

The Eighth Annual AIS Educator Conference is scheduled for June 23-26 in Estes Park, Colorado. Hands-on training sessions by invited scholars are scheduled on Friday and Saturday, June 23 and 24. Conference sessions will be held Sunday and Monday, June 25 and 26. Submissions of papers, extended abstracts, or panel discussion proposals for the conference are welcome and are due by **April 1, 2006**. For details, visit <http://www.aiseducators.com/>

Papers, extended abstracts, or panel discussion proposals related to AIS teaching or research are all invited. In AIS teaching, areas include, but are not limited to, innovative assignments, cases, or projects about emerging IT concepts and/or tools in AIS. In AIS research, areas include, but are not limited to, classroom research, curriculum development, innovative course designs and delivery methods, and theoretical modeling in AIS.

From the conference review process, a committee will select full papers for publication in the **AIS Educator Journal** (our new online journal that will be launched in the conference in June 2006). You should indicate whether you would like your paper to be considered for publication in the email message of your submission. Such papers should follow these [style guidelines](#). Our new Managing Editor is Arline Savage: email: [savage@calpoly.edu](mailto:savage@calpoly.edu); Associate Editor is Stacy Kovar: email: [skovar@ksu.edu](mailto:skovar@ksu.edu).

Papers, extended abstracts, or panel discussion proposals should be submitted via electronic format as an email attachment. Submissions must be in Word format. Please send your material to Rose Marie Martin at [rmmartin@csupomona.edu](mailto:rmmartin@csupomona.edu)

Papers, extended abstracts, or panel discussion proposals should include the following items in the email message: the title, type of submission (full paper, abstract, or panel discussion), name(s) of the author(s), school affiliation(s), whether you would like the paper to be considered for publication in the **AIS Educator Journal**, primary contact person's name and address, telephone number, and email address. The body of the proposal (i.e., the attachment) should not include the authors' names.

If you wish to be a reviewer and/or session chair, please email your request to Rose Marie Martin at [rmmartin@csupomona.edu](mailto:rmmartin@csupomona.edu). Registration for the conference is required to be a presenter, session chair or discussant.

- **The Americas Conference for the Association for Information Systems (AMCIS) 2006 Call for papers**

Date: August 4-6, 2006

Place: Acapulco, Mexico

We are very pleased to invite you to submit papers to AMCIS2006 to be celebrated in Acapulco, Mexico. <http://amcis2006.aisnet.org/>.

Two mini-tracks are being sponsored by SIG-ASYS and SIG-SEC: (1)

Accounting Information Systems

<<http://xbrl.emporium.edu/AMCIS2006/Call.For.Papers.AIS.htm>> Co-Chairs:

William S. Remington (Emporia State University), Terry L. Fox (Baylor University), and Richard A. Huff (Colorado State University). (2) Business Process Control,

Security, and Risk Assessment <<http://web.bentley.edu/empl/r/array/amcis06.htm>>

Co-Chairs: Amy W. Ray (Bentley College). Steve G. Sutton (University of Central

Florida). Alternatively, to reach the Calls for Papers for various Mini-Tracks,

please go to the conference Web site (<http://amcis2006.aisnet.org/>) and click on

the link to Call for Papers. The Mini-track list and their respective Calls for Papers

are available by clicking on the link Mini-tracks. Mini-track chairs have requested

that all authors submit an abstract via email prior to submitting their papers.

Guidelines for Paper Submission: Submit abstracts via email to the appropriate mini-track chair(s) by **February 1, 2006**. Submit final papers via the AIS Review System by **March 1, 2006**. See the conference Web site for details. Authors can submit multiple papers but in general may present only once during the conference.

Copyright Information: Submission of a paper to AMCIS2006 represents the author's agreement to allow AIS to publish the paper in any written or electronic format for distribution to all interested parties in perpetuity with or without compensation to AIS and without compensation to the author. The parties understand that the author is granting a nonexclusive license and all copyrights remain the property of the author.

The success of AMCIS depends on your help. Please volunteer to review by contacting the chair(s) of the mini-track for which you wish to serve as a reviewer. Join us for the first AMCIS in Latin America.

Hasta Pronto!

Rajiv Sabherwal and Rick Watson

AMCIS 2006 Program Co-Chairs

- **AAA- IS Section 2007 Mid-Year Meeting**

Date: January 3-6, 2007

Place: Savannah, GA

The 2007 meeting will include a plenary speaker, panel discussions, research paper sessions, teaching sessions, forum papers, and the 5<sup>th</sup> annual AIS New Scholar Consortium. Please mark your calendars and submit your papers by **September 1, 2006** to Sev Grabski ([grabski@msu.edu](mailto:grabski@msu.edu)).

Here is a quick outline of the conference:

**AIS New Scholar Consortium.** The 5th annual AIS New Scholar Consortium will kick off with a reception on Wednesday evening, January 3rd. The consortium is open to all AIS and IS doctoral students and to AIS professors who received their PhD after January 1, 2003. Consortium attendees will meet on Thursday, January 4th and will receive advice from seasoned AIS faculty for successfully starting an academic career. The JIS Research Development Workshop is scheduled for the afternoon of the New Scholar Consortium. The purpose of this Workshop is to promote research by PhD students and faculty new to AIS research. Workshop participants will discuss drafts of their working papers with members of the JIS Editorial Advisory and Review Board and with other workshop participants. The workshop is structured to provide detailed feedback to further develop a working paper for future journal submission. There is no obligation for the authors to submit their completed work to JIS, although JIS is one high quality journal outlet that does welcome conceptual, theoretical, and empirical AIS papers.

The IS section will once again waive the registration fee for the entire meeting for doctoral students who are members of the IS section. This is made possible by a grant from the KPMG Foundation.

**Concurrent Sessions.** The 2007 meeting will have concurrent sessions featuring both academic research papers and education research papers.

**Research Forum.** This is an opportunity for authors to discuss their papers in an informal setting.

**Best Paper Awards.** Reviewers will nominate papers for the Best Academic Paper and Best Education Paper Awards. The Research and Publications committee and the Education committee will select the winners in a blind review process. Award winners will be recognized during the conference.

**AI/ET Involvement.** The AI/ET Section of the AAA will join the IS section in this meeting. Some concurrent sessions will feature papers solely from the AI/ET membership.

**Semantic Modeling of Accounting Phenomena (SMAP) CPE Session.** A SMAP workshop will be offered as a continuing professional education (CPE) session on Thursday, January 4<sup>th</sup> from 8:30 am – 5:00 pm. The workshop will be led by Bill McCarthy and Julie Smith David.

**Objective of the workshop:** This workshop provides a forum for researchers and educators interested in semantic modeling of accounting phenomena, as illustrated by the resources, events, and agents (REA) paradigm. The SMAP workshop is a seminar in that the discussion is lively yet informal. All participants are strongly encouraged to contribute teaching and/or research materials that they have developed. Regardless of whether materials are for the classroom or research work-in-progress, they are welcome and should be submitted to [julie.smith.david@asu.edu](mailto:julie.smith.david@asu.edu) by December 1, 2006. All submitted workshop materials will be shared through a private web site, and each participant will make a brief presentation of their work during the SMAP meeting. Ideally, half of the contributions will be educational and half research - but the proportion of each is dependent on participants contributing materials! Historically, the teaching

materials have been shared to increase the data-modeling resources available to all, and to develop insights into problems frequently experienced in the classroom. Thus, if you have any REA problem sets, cases, or teaching tools and techniques, they would be much appreciated by the group. Additionally, very preliminary research submissions are encouraged with the goal of providing detailed feedback early in the process.

**Who should attend:** SMAP is designed for those interested in enhancing their REA expertise. Participants in prior years have included faculty with limited experience in REA to faculty who are active in researching advanced REA issues. Anyone interested in REA is encouraged to attend.

## **Call for Submissions: Journals**

- **A Special Issue of the Journal: *International Journal of e-Collaboration***

### **Guest editors:**

*Jane Fedorowicz, Bentley College, USA*

*Isidro Laso-Ballesteros, Scientific Officer, European Commission, Belgium*

*Antonio Padilla-Meléndez, University of Málaga, Spain*

### **IJeC editor:**

*Ned Kock, Texas A&M International University*

### **Topics:**

In the global economy, collaboration within groups of geographically dispersed knowledge workers is quickly becoming the locus of creativity and innovation. Advanced Information and Communication Technologies (ICT) that enable e-Collaboration enhance group work, especially when teams must share information and make decisions across business and national boundaries. These e-Collaboration technologies within multidisciplinary and technologically complex work groups are paving the way towards collaborative environments involving both human and artificial artefacts. Collaborative environments will orchestrate interaction within networks of workers, partners and customers to boost creativity and innovation.

E-collaboration technologies will supply seamless connectivity to allow work anywhere and anytime. Moreover, they will help to manage the complexity derived from the diversity of workers, knowledge and other resources that must coordinate effort on a collective creative task. E-Collaboration technologies will ensure access to contextualised services (such as shared digital images) and will assure easy interaction among team members.

Environments endowed by e-Collaboration technologies will provide access to expanded, shared experience and knowledge and facilitate meetings among team members to deliver more creative ideas. More participants can be involved in the innovation process, qualified by knowledge and not by proximity. User friendly “physual” (i.e., combining physical and virtual) collaborative environments will support the participation of previously unavailable expertise (e.g., from the elderly) into the creation of new innovative products.

We welcome submissions that address issues associated with e-collaboration involving creativity and innovation processes. Contributions might focus on the design of e-collaboration technologies, their impact on team composition and outcomes, or the collaborative processes the teams adopt to address their creativity and innovation needs. Examples of topics include (but are not limited to):

- Design of effective e-Collaboration enabled creativity and innovation processes
- Measuring the impact of e-Collaboration technologies on team innovation and creativity
- E-collaboration technologies to support innovation and creativity
- Knowledge activation in creative teams
- Creative collaborative environments responding to users' demands
- P2P creative collaborative environments
- Knowledge worker role in creativity and innovation
- Diversity and e-Collaboration to foster creativity and innovation
- E-Collaboration technologies and techniques for human-robotic teams.
- Creativity techniques for decentralized teams
- Creative leadership and governance of e-collaborations
- E-collaboration technologies for cross-cultural innovation
- Computed Aided Innovation (CAI)
- Professional virtual communities and innovation
- Creative problem solving processes for e-collaboration
- Creative ICT support for collaborative decision making and negotiation
- Trust in virtual teams

### **Important dates:**

Below are tentative dates for all the main steps involved in the production and publication of the Special Issue:

- July 1, 2006: All submissions are due to the guest editors.
- October 1, 2006: Decisions and review comments are sent to authors.
- December 1, 2006: Revised and resubmitted manuscripts are sent back out for review.
- February 1, 2007: Final decision letters are sent to authors.
- April 1, 2007: Final revised manuscripts are due to Editor.
- June 1, 2007: Special Issue goes to Idea Group for publication.
- July 1, 2007: Proofs go to authors.
- September 1, 2007: Special Issue is published.

### **Submission guidelines:**

All submissions must be in English, and should represent the original work of the authors. Improved versions of papers previously published in conference proceedings are welcome, provided that no copyright limitations exist. Submissions must be made electronically via e-mail to Jane Fedorowicz, Isidro Laso-Ballesteros or Antonio Padilla-Meléndez (address below). The manuscript should be included as an attachment in MS Word format.

Jane Fedorowicz: [jfedorowicz@bentley.edu](mailto:jfedorowicz@bentley.edu)  
Isidro Laso-Ballesteros [Isidro.LASO@cec.eu.int](mailto:Isidro.LASO@cec.eu.int)  
Antonio Padilla-Meléndez: [apm@uma.es](mailto:apm@uma.es)

Manuscripts should be between 4000 and 6000 words in length. Submissions should include the following:

- (a) In the subject line of the e-mail message: the text "Manuscript submission" followed by the title of the manuscript being submitted. Please do not include any characters (@#\$%^&, etc) in the title.
- (b) In the body of the e-mail message, for each author: Name, university/organization affiliation, e-mail, mailing address, phone/fax numbers. Please indicate the contact person for the submission.
- (c) In the file containing the paper: Submission title, an abstract of the submission, the main body of the submission, references and/or bibliography. Please do not include the name of the authors or any information that would allow for their identification on the paper. Reviews will be blind.

All paper submissions and the submission review process will be managed through e-mail. The receipt of submissions will be quickly confirmed by e-mail. Submitted manuscripts must be written in the APA (American Psychological Association) editorial style. References should relate only to material cited within the manuscript and should be listed in alphabetical order, including the author's name, complete title of the cited work, title of the source, volume, issue, year of publication, and pages cited. Please do not include any abbreviations.

Information on camera-ready copy preparation will be provided to submitting authors upon acceptance.

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