



President's Letter



Bruce Dehning,
Chapman University

As I sit and ponder if Spring Break is here yet it seems like the mid-year meeting was ages ago. But when I think about what a great meeting it was I have to thank KPMG, Marcus Odom, and all of the other volunteers and participants one last time. I am pleasantly surprised every year by the quality of the sessions and people at the meeting. The best part of this job is getting to recognize the folks that do such a good job for this Section. Inside this newsletter you will find a list of awards we handed out at the mid-year meeting. If you are curious, next year's meeting is going to be held in beautiful Charleston, South Carolina (Where History Lives). That meeting as well as other meetings related to AIS can be found on the Facebook group "Accounting Information Systems."

Please explore this issue of the Newsletter closely; there are a lot of exciting things going on in the Section. For example, I asked the new *JIS* Editor Paul Steinbart and the Research and Publications Committee to consider a special issue of *JIS* titled "Reviews of Information Systems Research." They responded favorably and you will find the Call for [Editor\(s\)](#) in this issue, and expect a related Call for Papers soon. In addition I am happy to announce new cooperation with the IMA, including two \$500 best paper awards that they will sponsor at the mid-year meeting in Charleston. Related to that is a new journal that the IMA has started, the *Educational Case Journal* (www.imanet.org/IECJ). They have specifically requested systems-related cases; within this issue you will find additional information about the journal and the upcoming IMA case conference.

On a related note I am excited to announce that Carolyn Norman has been named an Associate Editor at *Issues in Accounting Education* to handle the AIS manuscripts that I hope you will all start sending her way. Inside you will find a short note from Carolyn asking for your papers - let's keep her busy!

Last year I wasn't able to attend the annual meeting for more than one night and I really felt cheated. So this year I plan on attending all four days and hope to see you there. The two conference hotels are across the street from one another and within walking distance to Disneyland, Downtown Disney, and Anaheim Garden Walk. This would be a great meeting to bring your family! Once again we will have our IS Section business meeting during breakfast, along with our usual assortment of great concurrent sessions and exciting panel discussions. See you in August!

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Editor of Special Issue of *Journal of Information Systems*

Applicants sought for an Editor of a special issue of the *Journal of Information Systems*.

Deadline: April 30, 2008

The Research and Publications Committee invites nominations for editor or co-editors of a special issue of the *Journal of Information Systems*.

Special Issue Details: The *Journal of Information Systems* is planning a research forum to be published as a special section of the Fall 2010 issue entitled **Reviews of Information Systems Research**. The purpose of the forum is to publish papers that review a stream of research in information systems (IS) broadly defined. The ideal submission will: (1) review the relevant IS literature (e.g., decision aids, user acceptance, GSS, value of IT, etc.), (2) integrate relevant AIS literature, and, (3) suggest future research directions in AIS and/or IS.

Qualification and requirements of candidates: Key qualities sought for the position of editor or co-editors: an established record of scholarship in the field of accounting information systems or management information systems and managerial skills to oversee the special issue and meet deadlines. Applicants should have recognized expertise in an area of the field; nominations of co-editors with complementary expertise are encouraged. Applicants need not possess editorial experience.

Please email nominations (including self nominations) to Uday Murthy (umurthy@coba.usf.edu) by April 30th.

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Call for Nominations

2008 Notable Contributions to the Accounting Information Systems Literature Award

The Information Systems Section of the American Accounting Association is pleased to announce its 2008 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 2008 AAA Annual Meeting.

Criteria for the award

- 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).
Nominations should be made to the Chair of the Notable Contributions to the IS Literature Award Committee:

Kathy Hurtt
Baylor University
One Bear Place #98002
Waco, TX 76798-8002
Phone (254) 710-4788
Fax (254) 710-1067
kathy_hurtt@baylor.edu

Deadline for nominations is **March 31, 2008**.

Selection Process

- 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, 2004.
- 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.

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- 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

2008 Outstanding Accounting Information Systems Dissertation Award

The Information Systems Section of the American Accounting Association is pleased to announce its 2008 Outstanding Dissertation Award Competition. The purpose of this award is to recognize outstanding dissertations in the field of accounting information systems. Submitted dissertations shall be judged by the IS Section Outstanding Dissertation Award Committee: Georgia Smedley (Chair), Carlin Dowling, and Dwayne McSwain. The winner will be honored with a plaque presented at the IS Section Business Meeting at the 2008 Annual Meeting in Anaheim, CA. 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, 2007 and December 31, 2007.
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:

Georgia Smedley
University of Missouri – Kansas City
Henry W. Bloch School of Business and Public Administration Room 315
5110 Cherry St.
Kansas City, MO 64110
smedleyg@umkc.edu

All submissions must be postmarked by **March 31, 2008**. 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.



Executive Committee Meeting Minutes 2008 IS Mid-Year Meeting ~ Ronny Daigle

. January 3, 2008

Present: Bruce Dehning, Elaine Mauldin, Mary Curtis, Ronny Daigle, Marcus Odom, Vern Richardson, Uday Murthy, Faye Borthick, Kathy Hurtt, Georgia Smedley, Marianne Bradford, Del Devries, Carlin Dowling, Paul Steinbart, Chris Wolfe, Brad Tuttle, Maureen Macha, Dee Strahan

Call to Order: President Bruce Dehning called the meeting to order at 9:00am

Before moving through agenda items, Bruce briefly mentioned the following with regard to the current IS Midyear Meeting:

- There had been problems with online registration that caused a delay for some to register.
- The number of participants in the New Scholars Consortium had decreased from 30 to 13, Probably because the conference was on the west coast this year.
- The number of conference participants had decreased from approximately 130 to 100. Because of the decrease, the conference was going to run a deficit of approximately \$10,000. However, KPMG's sponsorship increase from \$5,000 to \$25,000 covered the deficit.

Research & Publications Report – Uday Murthy

Twenty-five research submissions were made to the conference, an increase of three from the prior year. All were accepted either into a concurrent or forum session. There were three reviews per submission, with good feedback provided to the authors. It was hoped that next year's location of the conference could help increase the number of submissions.

Education Issue's Report – Marianne Bradford

Eight submissions were made to the conference, with three accepted for presentation in a concurrent session. The remaining five were accepted into a forum/roundtable session. Of the five, three were expected to be presented in the session. The numbers of submissions and acceptances in sessions were very similar to the prior year. There were two reviews per submission.

Continuation of Research & Publications Report – Uday Murthy

Five papers are being presented at the conference from the AI/ET Section. Best paper nominees are identified as such in the conference program. The conference has gone back to the old format of having the author present the paper, followed by the discussant's comments.

Brad Tuttle noted that *JIS* had an acceptance rate of approximately 16-17% for the year. The number of submissions had decreased by eight from the prior year.

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Uday noted that the R&P committee recommended raising the submission fee to *JIS*. The following items were brought up in the discussion:

- Mary Curtis noted that in her Treasury Report, *JIS* had a deficit of approximately \$15,000 for the year.
- A suggestion was made that the fee be raised for non-members of the IS Section
- It was noted that IJAIS has no fee
- Basing a fee on membership could impact international submissions to *JIS*
- The submission system would either have to be redesigned for requesting membership number or would require submissions be made on the honor system
- A fee helps deter frivolous submissions

It was agreed that the fee should be raised to \$50 for members and \$75 for non-members. The R&P Committee will make an amendment to implement the change in submission fees.

Uday gave an update on possibility of the Section having an online education journal, a topic that had been first brought up at the annual meeting. The following items were brought up in the discussion:

Uday stated that Sev Grabski was going to do more research on the matter

- The journal could possibly be like the Auditing Section's *Current Issues in Auditing*
- The initial cost for starting up auditing section's online journal was approximately \$20,000
- Brad Tuttle suggested that the journal provide the ability for user comments, such as "this is what I have done with the assignment"
- The journal could be included as part of the proposed AAA Commons, which is to help spread resources amongst all AAA members. Bruce provided a handout discussing the AAA's strategic vision, which includes the proposed Commons. See http://aaahq.org/about/AAAShareVisionDocumentJan08fnl_4_.pdf.
- The AIS Educator Association, which already has an online journal, is open to partnering with the IS Section on this matter
- The journal's content could be rated like that at amazon.com
- A suggested journal name of *JIS Educators Journal* was mentioned as a means of leveraging the Section's brand
- Use of the AAA Commons for the proposed journal would alleviate concerns about the Section incurring the cost, as well as concerns about journal quality
- It was asked whether old education articles from *JIS* could be included at the AAA Commons
- *Issues in Accounting Education* was mentioned as an already existing outlet for AIS education publications and that such an outlet may not require the need for an online journal
- It was noted that Carolyn Strand Norman has been named an Associate Editor at *Issues in Accounting Education* and she could be a non-voting member of the R&P committee

Based upon the discussion, it was agreed that the section not have its own education journal. It was agreed that a mass email should be sent to all Section members about AIS Education publication outlets and that the Section website should be modified to include the list of possible outlets that had been emailed to the membership during the fall of 2007. It was also noted that the website needs to be updated for the change in editor at *JIS*.

By-Laws Report – Vern Richardson

A list of changes to the Section By-Laws as approved at the annual meeting was provided. See the [AAA IS Section Bylaws section of the Newsletter](#). Changes focused on experience requirements for certain officer positions, with the experience requirements for Vice-President Academic more specific vs. those for Treasurer and Secretary. Marianne Bradford noted some inconsistencies in terminology in the list, such as “Mid-Year Meeting chair” and “mid-year meeting coordinator”. A motion was unanimously passed that the by-laws be modified with the terminology changes made for consistency.

2008 Mid-Year Meeting Chair’s Report – Marcus Odom

Marcus reported that there were 97 paid registrations and seven individuals whose fees were taken care of by the conference, such as representatives from KPMG. The conference program was discussed, including a breakdown of the number of research and education papers in concurrent sessions and forum sessions, as well as AI/ET sessions, workshops and panels. The New Scholars Consortium has 13 attendees while the SMAP Workshop had 15 attendees.

Marcus noted that guest speakers included Susan Haka, AAA President-Elect, and Kevin Coleman, KPMG Partner. The conference was sponsored by KPMG, Microsoft Dynamics (break) and the AIS Educator Association (reception). ISACA was approached as a sponsor but did not have enough funds in their budget to do so. ISACA will be contacted again for sponsoring future meetings.

Marcus discussed the need to document for future program chairs the process of putting together the conference. The conference manual would be updated, specifically for the need of the current chair to communicate with the former chair regarding how certain matters are to be addressed with putting together the conference.

Marcus thanked both the research and education chairs their work, especially lining up discussants. Marcus noted that Greg Gerard took complete care of the New Scholars Consortium.

Marcus stated that he did the programs totally himself. Approximately \$22,000 had been generated from conference participant fees. This was approximately \$6,000 less from the prior year. With respect to hotels, the conference was short by approximately \$5,000 from meeting the minimum. It was noted that holding the conference in the western part of the U.S. usually causes a decline in the number of participants.

2009 Mid-Year Meeting Chair’s Report – Marianne Bradford

The location of next year’s meeting was discussed. Marianne mentioned that Puerto Rico was being considered but would likely be a problem because it is not a driving location. Austin had been initially considered but there was a concern that the Auditing Section is holding their Mid-Year Meeting in Austin this year. Some participants of the IS Mid-Year also attend the Auditing Mid-Year. Auditing’s hotel rate was \$159 per night this year.

Dee Strahan joined the meeting to provide insights into the process of selecting a location, such negotiating with hotel revenue managers over rates and room/night commitments. She commented that when the hotel commitment is not met, the conference must cover the shortfall. Dee noted that some current year conference participants had acquired rooms at government rates, thereby helping cause part of this year’s shortfall. She was going to talk to the hotel about receiving credit for these participants.

Dee provided a schedule providing information about possible conference locations for next year. Its contents were explained and discussed, such as the consideration for attrition. Dee noted that, like Auditing, conference attendance tends to decrease when held on the west coast. Auditing attendance has increased with this year's conference. After reviewing the list and discussing matters such as direct flights and hotel cost, it was decided that more information would be gathered about Charleston and Austin. Dee planned on gathering more information about these locations during the conference.

Treasurer's Report – Mary Curtis

Mary provided a schedule showing cash flow activities for 2000-01 through 2006-07, as well as the 2006-07 budget. See the [IS Section Cash Flow Statement section](#) of the Newsletter. Mary noted that journal cost had increased because it was now being outsourced. She also noted that there was a slight net cash inflow from the past Annual Meeting. While this year's Mid-Year Meeting appears to have a large net inflow, KPMG paid the \$75,000 in advance for three years. Backing out the \$50,000 for future years results in an ending cash balance of approximately \$109,000. Mary proposed that the out-going treasurer produce the budget for the next year because of the familiarity gained during the current year. Bruce and Elaine both agreed and noted that this will be added to the treasurer's manual.

Membership Service's Report – Del Devries

See the [Membership Service](#) section of the Newsletter for handout reporting on the activities of the Membership Service Committee. Del noted that AAA has purchased the Hasselback database. Del also noted that AAA's data has been difficult to analyze and has required time and effort gathering good data for analysis.

2008 Annual Meeting Chair's Report – Elaine Mauldin for Sandy Richtermeyer

Elaine noted that Sandy stated that there had been 32 submissions and 45 individuals who had volunteered to be reviewers. An announcement would be made at the conference that more reviewers are needed.

Notable Contribution to Literature's Report – Kathy Hurtt

Kathy provided a handout for the call for nominations for this year award. Bruce stated he would have the call sent out to all members in an email. Kathy noted that the deadline is March 31, 2008. See the [Call for Nominations](#) section of the Newsletter.

Outstanding Dissertation's Report – Georgia Smedley

Georgia noted that the deadline for submission is April 15, 2008. See the [Call for Nominations](#) section of the Newsletter. An email will be sent to members for nominations, as well as dissertation abstracts. It was noted that the timing of the spring newsletter would not allow timely calls for nominations for this year's awards.



Changes to the AAA IS Section Bylaws

Changes to the AAA IS section Bylaws (as approved by the Executive Committee on August 7, 2007 with changes accepted January 9, 2008), to be approved by membership in August 2008 at the AAA Annual Meeting.

This section:

VI. Election of Officers The election of section officers and other elected positions will occur by mail, facsimile, electronic vote, or a vote at the annual business meeting. The executive committee will decide for each election which of these methods to use. All officer terms will run from September 1 through August 31. Any member of the Section may make recommendations of nominees to a nominating committee. The slate of nominees for section officers will be selected by the nominating committee composed of the prior year's President, the current President, the current President-Elect and two at-large members. The most senior (prior year) President will chair the nominating committee. The at-large members serve in a nonvoting advisory role to the nominating committee. In addition, a person may be nominated by a petition signed by not less than ten (10) members of the IS Section. Persons nominated by petition must previously have agreed to serve if elected. The slate of nominees shall be published 30 days prior to the beginning of the election. Only members of the IS Section are eligible to vote.

Is to be replaced with:

VI. Election of Officers The election of section officers and other elected positions will occur by mail, facsimile, electronic vote, or a vote at the annual business meeting. The executive committee will decide for each election which of these methods to use. All officer terms will run from September 1 through August 31.

Vice-President Academic (President-Elect) must have served the IS Section in a significant capacity during at least two of the last five years. The two years of service may be obtained while performing the following roles within the IS Section: mid-year meeting chair, secretary, treasurer, journal editor, a committee chair, a regional liaison, or a member of the research and publications committee.

Treasurer must have served the Section in a significant capacity during at least two of the last five years. The two years of service may be obtained while performing the various roles within the IS Section. Examples of a significant service include, but are not limited to, mid-year meeting chair, secretary, journal editor, a committee chair, a regional liaison, or a member of the research and publications committee.

Secretary must have served the Section in a significant capacity during at least one of the last five years. The year of service may be obtained while performing the various roles within

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the IS Section. Examples of a significant service include, but are not limited to, mid-year meeting chair, journal editor, a committee chair, a regional liaison, or a member of the research and publications committee.

Any member of the Section may make recommendations of nominees to a nominating committee. The slate of nominees for section officers will be selected by the nominating committee composed of the prior year's President, the current President, the current Vice President – Academic (President Elect) and two at-large members. The most senior (prior year) President will chair the nominating committee. The at-large members serve in a nonvoting advisory role to the nominating committee. In addition, a person may be nominated by a petition signed by not less than ten (10) members of the IS Section. Persons nominated by petition must previously have agreed to serve if elected. The slate of nominees shall be published 30 days prior to the beginning of the election. Only members of the IS Section are eligible to vote.



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IS CASH FLOW HISTORY									
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-2006	2006-2007	06-07 Budget	Variance
Beginning Balance	117,642.94	116,501.16	100,845.20	86,347.75	96,171.21	90,562.66	76,430.73	76,430.73	
INFLOW									
DUES									
Deferred Dues-Assoc.	152.88	(82.76)	(183.68)	(96.00)	31.00	83.00	(120.00)	-	(120.00)
Deferred Dues-Full	380.00	(2,549.75)	(1,940.00)	236.00	(580.00)	878.00	605.75	-	805.75
Assoc. Member Dues	520.12	852.78	590.68	426.00	444.00	408.00	474.00	400.00	74.00
Full Member Dues	14,040.00	16,289.75	15,885.00	12,860.00	11,475.00	11,820.00	11,235.25	10,000.00	1,235.25
Total Dues Inflow	15,073.00	14,310.00	14,352.00	13,246.00	11,370.00	12,990.00	12,195.00	10,400.00	1,795.00
OTHER INCOME									
Contributions	5,000.00		4,983.00						
Interest Income	5,528.34		495.26	246.02	1,310.72	3,117.60	3,925.59	2,200.00	1,725.59
Misc	1,593.53	1,661.85						1,400.00	(1,400.00)
Total Other Income	12,119.87	1,661.85	5,478.26	246.02	1,310.72	3,117.60	3,925.59	3,600.00	325.59
JOURNAL									
Advertising	-	200.00		300.00		300.00	300.00	150.00	150.00
Subscriptions	7,210.00	7,931.00	6,755.00	7,639.50	7,314.00	7,830.00	20,875.45	7,200.00	13,475.45
Submission Fees	1,099.42	775.00	1,080.00	810.00	930.00	740.00	950.00	800.00	160.00
Sale of Publications	235.00	580.00	470.00	310.00	389.00	205.00		300.00	(300.00)
Sale of back issues							535.00		535.00
Royalties	1,259.54	960.87	1,263.32	11,568.20	494.99	124.94	1,617.83	500.00	1,117.83
Total Journal	8,803.96	10,446.87	9,568.32	20,627.70	9,127.99	8,996.94	24,078.28	8,950.00	15,128.28
OUTFLOW									
JOURNAL									
Printing	13,199.02	6,327.09	12,626.62	8,222.09	8,087.15	11,561.42	9,941.20	10,500.00	(568.80)
Mailing	6,133.04	2,296.88	4,060.28	2,943.49	2,954.94	4,527.16	3,548.08	4,000.00	(461.92)
Editor's Discr.Fees				3,000.00	1,000.00	1,000.00	3,000.00	1,500.00	1,500.00
Postage	888.07	301.72	220.17	226.70	158.65	480.63	415.83	250.00	165.83
Misc.	1,487.49	-	-	-	-	-	399.25	-	399.25
AAA Staff Support	12,183.00	5,780.00	17,168.00	10,619.00	5,967.00	23,231.50	21,127.00	14,500.00	6,827.00
Total Journal	33,890.62	14,705.69	34,075.07	25,010.28	18,157.64	40,900.71	38,431.36	30,750.00	7,981.36
Net Journal	(24,086.66)	(4,258.82)	(24,506.75)	(4,382.58)	(9,029.65)	(31,903.77)	(14,353.08)	(21,800.00)	7,448.92
OTHER PUBLICATIONS									
Publ Purchases		8,272.99			717.02	253.67			
GENERAL/ADMIN.									
Postage	15.27	103.73	379.45	180.34	278.77	231.20	121.33	300.00	(178.67)
Misc	2,700.99	1,422.78	-	1,272.19	300.00	500.00			
AAA Staff Support		10,948.00							
Credit Card Fees			796.21	837.83	1,001.66	1,017.93	950.00	67.93	
Council Fee	500.00	500.00	495.26	246.02	500.00	500.00			
Awards	644.50	841.80	1,056.26	690.26	953.50	1,377.00	780.75	1,000.00	(219.25)
Total General	3,860.76	13,816.41	1,930.91	3,466.01	2,870.10	3,808.86	1,920.01	2,250.00	(329.99)
COMMITTEES/OFFICERS									
Hotel-Rooms/Food/Bev									
Travel	437.50	957.81	1,507.47	402.00	362.89	918.89	805.18	1,000.00	(194.82)
Misc.									
Total Committee/Officer	437.50	957.81	1,507.47	402.00	362.89	918.89	805.18	1,000.00	(194.82)
Net Membership and Journal	(1,182.05)	(11,334.18)	(8,114.87)	5,241.43	(298.74)	(20,475.59)	(957.68)	(11,050.00)	10,062.32

IS CASH FLOW HISTORY									
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-2006	2006-2007	06-07 Budget	Variance
INFLOW									
ANNUAL MEETING CPE									
Registration Fees	386.87	3,986.48	601.59	485.13					
OUTFLOW									
ANNUAL MEETING									
Hotel-Rooms/Food/Bev	36.60		31.25	1,781.38	315.12	1,279.00	(268.94)	800.00	(1,068.94)
Net Annual Meeting	350.27	3,986.48	570.34	(1,276.25)	(315.12)	(1,279.00)	268.94	(800.00)	1,068.94
INFLOW									
MID-YEAR MEETING									
Registration Fees	-	17,575.00	18,350.00	21,750.00	22,275.00	23,720.00	23,090.00	23,000.00	90.00
Contributions received	-	4,500.00	2,600.00	5,000.00	7,000.00	5,000.00	80,000.00	5,000.00	75,000.00
CPE Registration Fees	-	-	-	1,580.00	1,380.00	3,240.00	2,760.00	2,600.00	260.00
Total Mid-Year Meeting	-	22,075.00	20,950.00	28,330.00	30,655.00	31,960.00	105,850.00	30,600.00	75,350.00
OUTFLOW									
MID-YEAR MEETING									
AAA Staff Support	-		615.00	2,310.00	983.50	285.00	847.50	285.00	562.60
Printing	-			143.75	275.00	547.50	788.75	1,600.00	(831.25)
Hotel-Rooms/Food/Bev **	-	28,275.82	23,654.34	16,289.54	26,147.87	20,898.93	16,696.71	24,000.00	(7,303.29)
Hotel-Audio Visuals	-	-	-	-	3,453.82	610.13	1,966.46	600.00	1,366.46
Mng. Entertainment	-	-	-	2,640.00	-	220.00	-	-	-
Speakers	-	-	2,649.79	186.88	50.00	-	-	50.00	(60.00)
Mtg. Coord.-Exp.	-	607.44	630.38	607.29	789.70	1,100.10	980.53	1,100.00	(119.47)
Postage	-	-	-	-	-	150.51	223.93	150.00	73.93
Supplies	-	1,800.00	353.41	74.26	-	675.27	500.87	100.00	400.87
Travel	-	-	-	-	-	-	-	-	-
Awards & Misc	-	-	-	-	2,000.00	-	-	2,000.00	(2,000.00)
Total Meeting	-	30,683.26	27,902.92	22,451.72	35,649.69	24,337.34	21,984.55	29,885.00	(7,900.45)
Net Mid-Year Meeting	-	(8,608.26)	(6,952.92)	5,858.28	(4,994.69)	7,622.66	83,865.45	615.00	83,250.45
Net Flow	(841.78)	(15,956.96)	(14,497.45)	9,823.46	(5,608.55)	(14,131.93)	83,176.71	(11,235.00)	94,411.71
Ending Balance	116,801.16	100,845.20	86,347.75	96,171.21	90,562.66	76,430.73	159,607.44	65,195.73	94,411.71
Full Members	779	754	702	649	609	620	610		
Student Members	99	99	87	80	85	78	88		

Mid-Year Meeting Detail							
Meeting Location	Hilton-Disney Orlando 119	Holiday Inn San Diego 108	Hilton Clearwater 123	Crowne Plaza New Orleans 136	DoubleTree Scottsdale 121	Hilton Savannah 129	
Attendance							
** Major hotel charges:							
Doctoral reception		647.36	698.83	672.43	749.17	231.12	
Thurs. breakfast/breaks		703.11	2,009.14	2,414.97	1,380.17	292.75	
Thurs. lunch		833.05	1,618.44	1,007.33	1,894.52	3,378.72	
Thurs. reception	4,021.28	3,097.90	3,096.32	3,322.64	1,001.78	995.74	
Fri. breakfast/breaks	3,432.70	1,699.29	2,370.48	3,933.05	3,884.19	314.58	
Fri. lunch	3,025.07	1,875.39	2,277.66	3,770.95	3,798.76	5,330.53	

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Fri. reception	4,508.62	4,455.83	1,888.31	1,001.78	1,342.17
Sat. breakfast/breaks	3,228.14	1,882.05	1,526.47	2,788.01	4,849.87
Sat. lunch	3,108.77	2,339.47	1,660.05	4,164.98	3,384.23
Audio visuals	1,826.68	2,727.26	3,699.00	3,453.62	610.13
Guest rooms	5,230.18		2,068.78		1,966.46



IS Section Membership Service Committee ~Del DeVries

Report to the Executive Committee 1/10/2008

Activities over the past year:

Continued prior year work on association/membership data issues with the AAA membership chair (Bruce Behn, nominee for Vice President Sections & Regions at next annual meeting).

The primary activity revolved around attempts to obtain data from AAA so that prior ideas could be analyzed. The result of these "attempts" was to take on the task personally with Bruce Behn, Jon Woodroof, and AAA staff.

- Obtained a copy of the AAA membership database and copy of the Hasselback database (purchased by AAA).
- Conference call 12/19/2007 with Tracey Sutherland (AAA Exec Dir), James Szelmanski (AAA IT Director), Roland LaTulip (AAA Director, Finance & Administration), Bruce Behn (Univ of Tennessee), and Del DeVries (Belmont Univ). Meeting focused on data collection and scrubbing efforts to date including data integrity issues and a linking table created between the AAA membership data and the Hasselback database. Also discussed the evolving AAA Management System and data needs for sections.
- **Take aways from this work and meeting are "we're not there yet," but we are closer than we were a year ago.**
- I understand that Bruce Behn will continue to drive the issue of better information systems for reporting at the AAA Executive Committee level.

Membership Data Analysis

"Old Ideas" - i.e., Analysis "ideas" from the past which depended on better data

- Defining what a valuable section member looks like (vs. simply adding numbers at a few dollars a year)
- Other potential analysis includes the expected questions such as where/why are members lost, identify schools without IS section members, and IAS friendly dissertation or publication schools.

There are also numerous other "new" analysis that will now be possible given linkage of Hasselback data and the AAA membership data.

Future Action Steps Proposed:

- Engage committee members in analysis appropriate for decision making. (Note that I did not do that this past year)
- Continue to provide input to evolving AAA membership systems.

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JIS Book Reviews

Rob Pinsker, the new *JIS* book editor, is looking for volunteers to review a book (no textbooks, please). It can be something that would help in the classroom, research, or for practitioners. Contact Rob at RPinsker@odu.edu

Accounting Horizons

Accounting Horizons is actively soliciting submissions. By way of reminder, the editorial policy states, "This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession." If anyone has manuscripts that are appropriate, please consider submitting them to *Accounting Horizons*.

Issues in Accounting Education

Dear IS Section Members:

As you know, the *Journal of Information Systems* stopped accepting educational research for publication as of December 2007. However, please do not stop researching and writing educational manuscripts! New assistant professors (and others who are teaching AIS for the first time) value your cases and instructional material. These are very important resources that all of us want and can use in our classes. Professor Kent St. Pierre, the Editor of *Issues in Accounting Education*, is very interested in your pedagogical research and encourages all types of AIS education research - cases, experiments, and other useful instructional material. Please review the Author Guidelines in a current issue of the journal so that your manuscript meets the requirements for submission.

Best regards,
Carolyn Strand Norman, castrand@vcu.edu

Institute of Management Accountants *IMA Educational Case Journal*

The Institute of Management Accountants (IMA) is pleased to announce the launching of the *IMA Educational Case Journal (IECJ)*. The mission of the *Journal* is to publish teaching cases and research related to case writing and teaching in management accounting and related fields. International submissions are welcome and encouraged.

IECJ is published quarterly on-line. All manuscripts are sent to two reviewers, although additional reviewers may be consulted in some instances. A double-blind peer review process is employed. A strong effort will be made to complete the initial review within two months. The Journal is listed in Cabell's Directory.

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IECJ (both current and past issues) will be available on the IMA's website. In addition, in order to enhance accessibility of the cases, cases included in the journal will be individually accessible and downloadable (in PDF format), and searchable by keyword terms. The journal (and individual cases) is available free to IMA members and will also be available on a subscription basis. Recipients of the journal receive the right to free use of the cases for educational purposes. Teaching notes are contained in a secure location on the IMA website and will be made available without charge to IMA academic members.

EDITORIAL BOARD

A listing of members of the Editorial Board is available at the Journal's website (www.imanet.org/IECJ).

SUBMISSION OF MANUSCRIPTS

Manuscripts are accepted on an on-going basis. There is NO submission or page fee. Manuscripts must not have been previously published and must not be currently under review by another journal or publisher. Authors will retain the right to use their cases for instructional purposes. Cases may be released for other publications after a publication date has been set by the Journal's Editor.

Case studies to be considered for the Journal should be submitted electronically to the Editor via e-mail attachment. Complete submission guidelines, including details regarding manuscript preparation, are available at www.imanet.org/IECJ. Journal submissions and questions regarding the Journal can be sent to the Editor, Raef Lawson, IMA's Director of Research and Professor-in-Residence at IECJ@imanet.org.



Conferences

(ordered chronologically)

SIXTH SYMPOSIUM ON INFORMATION SYSTEMS, RISK, SECURITY & ASSURANCE

Friday February 29, 2008

The Center for Research and Training in Information Security and Assurance (CRetISA) at The University of Akron
Doubletree Hotel in Cleveland from 7:30 AM to 5:15 PM

This full day symposium will cover emerging issues in the design and assurance of information systems security. The theme of this year's symposium is "Security and Governance Issues for the Contemporary Business Environment". The Symposium contains sessions on

1. Current State of Computer Fraud and Forensics,
2. Identity and Access Management as a Risk Mitigation Strategy- Recent Innovations and Developments,
3. Risk and IT Control Environment for Third Party Assessments, and
4. Convergence of Financial and IT Controls.

The luncheon keynote speaker is Jim Petro who will discuss 'Contemporary IT Risks, Controls and Accountability'. The speakers are experts in their fields with national and international reputations.

In continuing with the tradition started last year, two half-day workshops on IDEA and ACL will be held on Thursday February 28, 2008. You may register for either or both workshops. Seating for workshops is limited. Therefore, please register early. Participants can earn up to sixteen hours of CPE credit. Theme, registration, programs and speakers' profiles are available on the Center's home page at <http://www3.uakron.edu/cba/cretisa/cretisa.htm>. The home page also contains links to archived information from past symposia. For further information, please contact Akhilesh Chandra (330.972.6230; ac10@uakron.edu).

2008 CRITICAL PERSPECTIVES ON ACCOUNTING CONFERENCES

April 24th - 28th 2008

Baruch College Conference Center

Accounting academics, practitioners, teachers, and students are invited to a 4-days of meetings at the Baruch College's Conference Center, from April 24 to April 28 2008. The meeting consists of the MAIN CRITICAL PERSPECTIVES ON ACCOUNTING CONFERENCE (Thursday Evening, April 24 through Saturday, April 26) and three mini- conferences: THE EMANUEL SAXE SYMPOSIUM (Monday, April 28 -- After Passover!), THE EMERGING SCHOLARS WORKSHOP (Thursday, April 24), and the EUROPEAN CRITICAL ACCOUNTING SYMPOSIUM (Thursday, April 24). New York CPE credits are available for registered attendees.

For more information, contact Professor Tony Tinker at: tonytinker@msn.com, Tel. 646 312 3175 and visit the Conference Websites: <http://aux.zicklin.baruch.cuny.edu/Tinker/cpa2008/>

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2008 INTERNATIONAL FRAUD AND FORENSIC ACCOUNTING EDUCATION CONFERENCE

May 8-10, 2008

Bally's Las Vegas Hotel and Casino

West Virginia University is hosting the 2008 International Fraud and Forensic Accounting Education Conference on May 8-10, 2008 in exciting Las Vegas, NV. The purpose of the conference is to assist both practitioners and academics in further developing their professional skills, and/or classroom techniques in the specialized field of forensic accounting, financial statement fraud, fraud risk assessment methodology and fraud examination. The conference program will be a combination of sessions (1) presented by practicing professional to help attendees further develop knowledge, skills, and abilities and (2) sessions presented by participants with regard to best practices, tips, tools, and techniques.

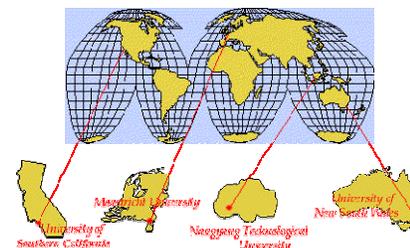
The material and content for this conference is based on a National Institute of Justice Model Curriculum Project entitled: "Education and Training in Fraud and Forensic Accounting: A Guide for Educational Institutions, Stakeholder Organizations, Faculty and Students." The conference is spring boarding off the success of the feedback, comments, and suggestions from participants who attended those conferences, this conference is designed around foundational skills development and best practices in the emerging field of fraud examination and forensic accounting. Hot topics include PCAOB AS5, targeted fraud risk assessment, management override risk, asset misappropriation schemes, corruption schemes, financial statement fraud schemes, and sessions that address other best practices.

For more information email Karen Smith at KarenR.Smith@mail.wvu.edu

ISAR 2008 14th ANNUAL INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH

Los Angeles, California, USA

May 30-31, 2008



Celebrating 25 Years of Supporting Auditing Research

The 14th Annual International Symposium on Audit Research (ISAR) will be hosted by the Leventhal School of Accounting, University of Southern California on 30 and 31 May, 2008 in Los Angeles, USA. ISAR is jointly organized by the University of Southern California (USA), Universiteit Maastricht (Netherlands), Nanyang Technological University (Singapore), and the University of New South Wales (Australia). The symposium will be held in the Los Angeles area and follows the USC SEC and Financial Reporting Conference, held on the 29th of May in Pasadena.

ISAR has its origins in the Audit Judgment Symposium hosted by the University of Southern California from 1983 until 1994. ISAR 2008 celebrates 25 years of support for auditing research through the Audit Judgment Symposium, the Maastricht Audit Research symposium and for more than a decade, the International Symposium on Audit Research (ISAR).

For questions about the symposium and for early registration please email to admin@isarhq.org. Further information is available at the ISAR website at www.isarhq.org where you can also register for email updates on ISAR 2008.

IMA CASE CONFERENCE

June 14-15, 2008
Tampa, FL

Join us at IMA's first Case Conference being held in Tampa, FL, in conjunction with the 89th Annual Conference & Exposition, June 14-18, 2008. The goal of the Case Conference is to bring together academics and practitioners to discuss cases relating to current issues in the field of management accounting, deepening and enhancing the perspectives of both groups of attendees. This event also aims to promote the collaboration of academics and practitioners in the development of real-world-based cases for use in the accounting curriculum. The registration fee for this event is \$150.

Topics include:

Effective Teaching and Writing of Case Studies
Lean Accounting Cases
Information Systems and Internal Control Cases
Balanced Scorecard Cases

Visit www.imaconference.org for Conference program and registration information. Registration opens January 16.

10TH ANNUAL AIS EDUCATOR CONFERENCE

June 27-29, 2008
Fort Collins, Colorado

The 10th Annual AIS Educator Conference will be held on June 27-29, 2008, in Fort Collins, Colorado. A new three-day conference format provides a choice of hands-on technical training, teaching tips and cases, and AIS research during each concurrent session. Hands-on training sessions will include: SAP and other accounting software, XML/XBRL, Excel 2007 (Advanced), Access 2007 (Advanced), ACL/IDEA, and Visio. For more information, visit www.aiseducators.com

Registration

The conference registration is \$325; student registration is \$100. The registration deadline is **June 6, 2008**.

Participation Opportunities

Educators are invited to submit any work of interest to AIS educators. Submissions may be in the form of completed papers, extended abstracts, presentation proposals, or panel discussion proposals. Research at early stages of development is welcome. Completed papers are eligible for a "best papers" competition and the winners will be eligible for publication in the online AIS Educators Journal. **Submission deadline is March 1, 2008.**

Educators are also encouraged to submit student work to the Jack and Maye Stewart AIS Project Competition. This competition recognizes outstanding work by students on AIS class projects. Students of the winning project share a \$100 award and the instructor receives a \$250 award to attend the conference and present the winning course materials. **Submission deadline is May 1, 2008.**

Graduate students are encouraged to submit their papers to the graduate student competition. The best graduate student paper wins a \$1,000 cash award. **Submission deadline is March 1, 2008.**

For more information, please see www.aiseducators.com/Conference_submissions.asp

Volunteers for reviewers and moderators are also solicited. Please contact Mark Lehman at Mark.Lehman@msstate.edu.

8TH ANNUAL MERLOT INTERNATIONAL CONFERENCE

MERLOT: Still Blazing the Trail and Meeting New Challenges in the Digital Age

August 7 – 10, 2008

Hilton Minneapolis Hotel

Minneapolis, Minnesota, USA



Devoted to faculty development in the design, creation, utilization and evaluation of online teaching and learning materials this conference provides numerous opportunities to share, learn, and participate in conversations about teaching and learning with technology. Conference attendees span all disciplines and the full continuum from novice to expert in the development and use of online resources. The tracks featured this year follow the conference theme of “Still Blazing the Trail and Meeting New Challenges in the Digital Age.” They include:

- Track 1 - Adopting, Adapting, and Authoring Digital Learning Resources
- Track 2 - Committed and Connected International Communities of Learning through Technology
- Track 3 - Researching New Learning Paradigms and New Teaching Models
- Track 4 - New Paths: Expanding Teaching and Learning Opportunities with Web 2.0
- Track 5 - Reinventing Libraries in the Digital Age
- Track 6 - Engaging and Emerging Faculty Development Processes
- Track 7 - Community of Practice: Harvesting the Promise of Technology in Education

The MERLOT International Conference provides numerous opportunities to share, learn, and participate in conversations about teaching and learning with technology from experts and MERLOT users from around the world. There are excellent opportunities to network with colleagues, learn about new technologies, and make new friends.

The conference offers a full day of pre-conference workshops followed by two-and-one-half-days of colleague-to-colleague presentations. The Conference also includes Corporate Sponsor presentation and exhibits, presentations from MERLOT Award winners, and opportunities to gather over food and beverage. The Pre-conference will begin on Thursday, August 7, while the Conference opens with a welcome reception on Thursday evening and ends at noon on Sunday, August 10.

For additional information: <http://conference.merlot.org/2008/>



Congratulations!

Awards presented at the Mid-year Meeting in January 2008:

- Distinguished Service as Mid-Year Meeting Chair to Mary Curtis
- Distinguished Service as New Scholars Consortium Chair to Greg Gerard
- Mid-Year Meeting Outstanding Research Paper presented to Efrim Boritz and Jee-Hae Lim of the University of Waterloo for their paper "IT control weaknesses, IT governance and firm performance."
- Mid-Year Meeting Outstanding Education Paper presented to Guido Geerts and Kinsum Tam of the University of Delaware for their paper "KaDo: An Advanced Enterprise Modeling, Database Design, Database Implementation, and Information Retrieval Case for the Accounting Information Systems Class."

Carolyn Strand Norman, VCU

Congratulations to Carolyn Strand Norman of Virginia Commonwealth University for being named the Associate Editor for AIS Educational Research at *Issues in Accounting Education*. Carolyn was chosen to help in the review and selection of AIS education research and encourages you to submit your work to *Issues*.

Murphy Smith, Texas A&M

Murphy Smith, accounting professor at Texas A&M University's Mays Business School, was presented the Distinguished Teaching Award by the Academy of Educational Leadership at its international conference in Reno, Nevada in October 2007. The award recognizes Smith's innovative and creative teaching. Smith is a long-time member of the IS Section. He first taught accounting information systems at the University of Mississippi in 1982.



During his academic career Smith has taught classes at the bachelors, masters, and doctoral level. He has also attained a notable research record and is ranked in the top one percent of U.S. accounting faculty according to number of articles published in leading accounting journals, ranked 2nd among 1983 doctoral graduates. His work has been cited in various news media, including *Fortune*, *USA Today* and *The Wall Street Journal*.

Photo: Dr. Murphy Smith (left) receives the Distinguished Teaching Award from Conference Chair Dr. Jim Carland.

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AIS Newsletter

IS SECTION / AMERICAN ACCOUNTING ASSOCIATION.

Call for “In the Literature” Editor

The IS section seeks a “In the Literature” editor who will work with the Newsletter editor to publish summaries of research in the IS Section’s Newsletter. Please email nominations (including self nominations) to Bruce Dehning at bdehning@chapman.edu by April 30, 2008.

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In the Literature By Ronny Daigle

Greetings! I hope all is well for everyone this spring. 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 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.

Please note that the *Journal of the Association for Information Systems* continues to provide free access to all of its archived articles extending back to its first volume in 2000 at their website of <http://jais.isworld.org/contents.asp>. To access any article, enter "readjais" into both the UserID and Password boxes. 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 Research

Roger Clarke, 2008. An Exploratory Study of Information Systems Researcher Impact, **Communications of the Association for Information Systems**, Volume 22, Article 1, January.

The author states that citation counts of refereed articles are a potentially valuable measure of the impact of a researcher's work, in the information systems discipline as in many others. Citation counts can be generated from a number of data collections, including Thomson's ISI database and Google Scholar. The paper reports on an exploratory study of the apparent impact of IS researchers, as disclosed by citation counts of their works in these two collections. The author states that citation analysis using currently available databases is found to be fraught with many serious problems, particularly if the ISI collection is used. Unless these problems are appreciated and addressed, IS researchers will be under-valued by those with authority over research funding and employment, to the serious detriment of the IS discipline.

Bruce R. Lewis, Gary F. Templeton, and [Xin Luo](#), 2007. A Scientometric Investigation into the Validity of IS Journal Quality Measures, **Journal of the Association for Information Systems**, Volume 8, Issue 12, Article 35, December.

In this study the authors investigated the measurement validity of the findings in the IS journal quality stream over the past ten years. Their evaluation applied a series of validation tests to the metrics presented in these studies using data from multiple sources. The results of their tests for content, convergent, and discriminant validity, as well as those for parallel-form, test-retest, and item-to-total reliability, were highly supportive. From these findings, the authors conclude that recent studies in the IS journal quality stream are credible. As such, these IS journal quality measures provide appropriate indicators of relative journal quality. This conclusion is important for both academic administrators and scientometric researchers, the latter of whom depend on journal quality measures in the evaluation of published IS research.

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In the Literature : Research on User Participation / Acceptance of IT

Erica L Wagner and Sue Newell, 2007. Exploring the Importance of Participation in the Post-Implementation Period of an ES Project: A Neglected Area, **Journal of the Association for Information Systems**, Volume 8 Issue 10 Article 32 October.

The authors discuss how user participation during software projects has long been considered a prerequisite for system success, and yet these initiatives continue to be rife with troubles. This is particularly true of enterprise software such as ERP and CRM, which, in spite of its popularity, is difficult to implement and is prone to user resistance. This, then, begs the question of why these enterprise systems run into problems even with when garnering user participation. One response may be to question the importance of participation per se; a more considered response is likely to be one that emphasizes the need to more closely explore the relationship between participation and the system in use. To this end, the authors adopt a cross-case comparison to analyze the role of user participation during two ES projects. Through the theoretical lens of 'situated learning,' the authors argue that pre-implementation user participation can be problematic so that post-implementation involvement will be more effective in garnering user interest and assistance.

Derrick J Neufeld, Linying Dong and Chris Higgins, 2007. Charismatic Leadership and User Acceptance of Information Technology, **European Journal of Information Systems**, Volume 16, pp. 494-510.

The authors discuss how although there is widespread agreement that leadership has important effects on information technology (IT) acceptance and use, relatively little empirical research to date has explored this phenomenon in detail. This paper integrates the unified theory of acceptance and use of technology (UTAUT) with charismatic leadership theory, and examines the role of project champions influencing user adoption. PLS analysis of survey data collected from 209 employees in seven organizations that had engaged in a large-scale IT implementation revealed that project champion charisma was positively associated with increased performance expectancy, effort expectancy, social influence and facilitating condition perceptions of users. Theoretical and managerial implications are discussed, and suggestions for future research in this area are provided.

Robin Pennington and Brad Tuttle, 2007. The Effects of Information Overload on Software Project Risk Assessment, **Decision Sciences**, August, Vol. 38, Issue 3, pp. 489-526.

The authors state that managers are responsible for providing effective information technology governance of the software development process. Ineffective governance leads to serious resource misallocations and negative consequences concerning

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Sarbanes-Oxley compliance. In order for managers to make informed decisions about software development projects, they often need more information than is available through normal information channels, that is, they need an in-depth review of the at-risk project. Such in-depth reviews, however, are costly. Hence, accurate identification of at-risk projects for in-depth review is critical to management's ability to govern. This research considers how two factors, information load and time pressure, affect the quality of the project-selection process. The authors examine quality by observing the decision strategies involved and then relating these strategies to subsequent decision making. An experiment was conducted with experienced information systems auditors using a combination of policy-capturing and computerized process-tracing techniques. The participants in the study cope with information overload by accelerating their decision-making process and adopting noncompensatory decision processes. Contrary to prior research, process-tracing analysis suggests that participants rarely filter information, thus implying that decision makers are unable to process all the information. Coping by resorting to noncompensatory strategies did not decrease decision quality unless combined with accelerated information processing. Participants also increase their weight on the software project risk factors that they repeatedly access and that they view for longer periods of time. The theoretical contributions and practical implications regarding what actions managers can take to reduce the negative impact of information overload are discussed.



In the Literature : Research on Determining IT Value

Rajiv Kohli and Varun Grover, 2008. Business Value of IT: An Essay on Expanding Research Directions to Keep up with the Times, **Journal of the Association for Information Systems**, Volume 9, Issue 1, Article 1, January.

Much of the work on the business value of IT has examined relationships between IT inputs and economic outcomes of the firm. Yet, business executives and researchers continue to question the value of IT investments. The authors argue that while the current trajectory of research in this important area is useful, it is limited. In order to address the evolving nature of IT and the novel contexts in which it is being exploited, the authors state that IS academia must create a discontinuity in their thinking of how IT value should be studied. After summarizing what has learned thus far, the authors discuss key new research themes that must be addressed if IT is to be demonstrably relevant. Further, the authors identify specific research thrusts, areas for theoretical development, and research questions on IT-based value that must be included in their research agenda for the future. The authors conclude by challenging IT researchers to consider the consequences of status quo research themes versus an expanded set of research questions.

Sanjeev Dewan and Fei Ren, 2007. Risk and Return of Information Technology Initiatives: Evidence from Electronic Commerce Announcements, **Information Systems Research**, Volume 18 Issue 4, pp. 370-394, December.

This paper takes an event study approach to jointly examine the wealth and risk effects associated with electronic commerce announcements, contributing to the emerging research on the riskiness of IT investments and the trade-off between risk and return in the information systems literature. The authors estimate a generalized event study model that allows for both systematic and unsystematic risk changes on data collected for electronic commerce announcements in the 1996-2002 time frame. A striking result emerging from the authors' analysis is that wealth effects are not significant after controlling for contemporaneous risk changes. Both total and unsystematic risk show a significant post-event increase in 1998 and 2000, whereas systematic risk adjusts downward in 1996 and 2002. Put together, the authors' results contribute to nascent understanding of how IT initiatives affect the risk-return profile of the firm.

Sanjeev Dewan, Charles Shi, and Vijay Gurbaxani, 2007. Investigating the Risk--Return Relationship of Information Technology Investment: Firm-Level Empirical Analysis, **Management Science**, Volume 53, Issue 12, pp. 1829-1842, December.

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This paper develops empirical proxy measures of information technology (IT) risk and incorporates them into the usual empirical models for analyzing IT returns: production function and market value specifications. The results suggest that IT capital investments make a substantially larger contribution to overall firm risk than non-IT capital investments. Further, firms with higher IT risk have a higher marginal product of IT relative to firms with low IT risk. In the market value specification, the impact of IT risk is positive and significant, and inclusion of the IT risk term substantially reduces the coefficient on IT capital. The authors estimate that about 30% of the gross return on IT investment corresponds to the risk premium associated with IT risk. Taken together, results show that IT risk provides part of the explanation for the unusually high valuations of IT capital investment in recent research.



In the Literature : Research on Conceptual Modeling and Data Warehousing

Research on Conceptual Modeling

Pnina Soffer and Irit Hadar, 2007. Applying Ontology-based Rules to Conceptual Modeling: a Reflection on Modeling Decision Making, **European Journal of Information Systems**, Volume 16, pp. 599-611.

The authors state that conceptual modeling represents a domain independently of implementation considerations for purposes of understanding the problem at hand and communicating about it. However, different people may construct different models given the same domain. Variations among correct models, while known and familiar in practice, have hardly been investigated in the literature. Their roots are in the decisions made during the modeling process, where modelers face the need to map reality into modeling constructs. This paper reports an empirical study whose aim is to explore model variations and in particular to examine possible directions for reducing them. Specifically, the study uses a multi-method research paradigm to examine the effect of applying ontology-based modeling rules on modeling decisions as reflected in resulting model variations. The findings of the study provide insights into the variations phenomenon, as well as to the application of ontology-based modeling rules.

Research on Data Warehousing

K. Ramamurthy, Arun Sen, and Atish P. Sinha, 2008. An Empirical Investigation of the Key Determinants of Data Warehouse Adoption, **Decision Support Systems**, Volume 44 Issue 4, pp. 817-841, March.

The authors state that Data warehousing (DW) has emerged as one of the most powerful decision support technologies during the last decade. However, despite the fact that it has been around for some time, DW has experienced limited spread/use and relatively high failure rates. Treating DW as a major IT infrastructural innovation, the authors propose a comprehensive research model – grounded in IT adoption and organizational theories – that examines the impact of various organizational and technological (innovation) factors on DW adoption. Seven factors – five organizational and two technological – are tested in the model. The study employed rigorous measurement scales of the research variables to develop a survey instrument and targeted 2500 organizations in both manufacturing and services segments within two major states in the United States. A total of 196 firms (276 executives), of which nearly 55% were adopters, responded to the survey. The results from a logistic regression model, initially conceptualizing a direct effect of each of the seven variables on adoption, indicate that five of the seven variables (three organizational factors – commitment, size, and absorptive capacity – and two innovation characteristics – relative advantage and low complexity) are key determinants of DW adoption. Although scope for DW and preexisting data environment within the organization were favorable for adopter firms, they did not emerge as key

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determinants. However, the study provided an opportunity to explore a more complex set of relationships. This alternative structural model (using LISREL) provides a much richer explanation of the relationships among the antecedent variables and with adoption, the dependent variable. The study, especially the revised conceptualization, contributes to existing research by proposing and empirically testing a fairly comprehensive model of organizational adoption of an information technology (IT) innovation.



In the Literature : IT Assurance and Privacy

Dan J. Kim, Charles Steinfield, and Ying-Ju Lai, 2008. Revisiting the Role of Web Assurance Seals in Business-to-Consumer Electronic Commerce, **Decision Support Systems**, Volume 44, Issue 4, pp. 1000-1015, March.

The authors state that there is conflicting evidence as to the current level of awareness and impact of Web Assurance Seal Services (WASSs). This study examines the effects of an educational intervention designed to increase consumer's knowledge, of security and privacy aspect of business-to-consumer (B2C) e-commerce websites and assurance seal services. The study further explores the relationships among consumers' perceptions about online security, including WASSs awareness, importance of WASS, privacy concerns, security concerns, and information quality, before and after the educational intervention. The study finds that educating consumers about the security and privacy dangers of the web, as well as the role of web assurance seals, does increase their awareness and perceived importance of the seals. However, despite this increased awareness, there is little association between these assurance seals and the two indicators of trustworthiness, concerns about privacy and perceived information quality, of an e-commerce site, even after the intervention. Only security concerns have a statistically significant relationship with WASSs awareness before and after the educational intervention. Implications for theory and practice are discussed.

Il-Horn Hann, Hui Kai-Lung, Tom Lee Sang-Yong, P.L. Ivan, 2007. Overcoming Online Information Privacy Concerns: An Information-Processing Theory Approach. **Journal of Management Information Systems**, Volume 24, Issue 2, pp. 13-42, Fall.

The authors state that the advent of the Internet has made the transmission of personally identifiable information more common and often unintended by the user. As personal information becomes more accessible, individuals worry that businesses misuse the information that is collected while they are online. Organizations have tried to mitigate this concern in two ways: (1) by offering privacy policies regarding the handling and use of personal information and (2) by offering benefits such as financial gains or convenience. In this paper, the authors interpret these actions in the context of the information-processing theory of motivation. Information-processing theories, also known as expectancy theories in the context of motivated behavior, are built on the premise that people process information about behavior--outcome relationships. By doing so, they are forming expectations and making decisions about what behavior to choose. Using an experimental setting, the authors empirically validate predictions that the means to mitigate privacy concerns are associated with positive valences resulting in an increase in motivational score. In a conjoint analysis exercise, 268 participants from the United States and Singapore face trade-off situations, where an organization may

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only offer incomplete privacy protection or some benefits. While privacy protections (against secondary use, improper access, and error) are associated with positive valences, the authors also find that financial gains and convenience can significantly increase individuals' motivational score of registering with a Web site. The authors find that benefits--monetary reward and future convenience--significantly affect individuals' preferences over Web sites with differing privacy policies. The authors also quantify the value of Web site privacy protection.



In the Literature : Research On ERP and Packaged Software Issues

Research on ERP Issues

Thomas C. McGinnis and Zhenyu Huang, 2007. Rethinking ERP Success: A New Perspective from Knowledge Management and Continuous Improvement, **Information & Management**, Volume 44, Issue 7, pp. 626-634, October.

The authors state that most IS research about ERP implementation stops short at system start-up and seldom addresses post-implementation issues. However, ERP implementation is a continuous improvement effort and continued efforts after system start-up will influence the ultimate success of an ERP implemented system. The authors defined a four-phase ERP refinement model that incorporated knowledge management (KM) into each major implementation phase. This knowledge-enhanced ERP implementation model adds insights when used to investigate ERP success. It also provides practitioners with a guideline for incorporation of KM into their ERP strategy to improve success rates of ERP systems.

Jen-Her Wu, Shin-Shing Shin, Michael S. H. Heng, 2007. A Methodology for ERP Misfit Analysis, **Information & Management**, Volume 44, Issue 8, pp. 666-680, December.

The authors state that commercial off-the-shelf ERP systems have been adopted by many large companies to support their inter- and intra-business processes. Midsize market firms are now also investing their use. However, research has indicated that about three quarters of attempted ERP projects are unsuccessful: a common problem encountered in adopting ERP software has been the issue of fit or alignment. This paper presents an ERP selection methodology, grounded in task-technology fits theory, for measuring, at a high-level, the misfit between ERP candidates and the enterprise's requirements ex-ante implementation. With this approach, organizations can more easily and systematically determine the locations of possible misfit and their degree of importance, thereby understanding the risk in their implementing an ERP. The authors state that their research contributes practical solutions to the problem of misfit analysis and ERP package selection.

Research on Packaged Software Issues

Huoy Min Khoo and Daniel Robey, 2007. Deciding to Upgrade Packaged Software: A Comparative Case Study of Motives, Contingencies and Dependencies, **European Journal of Information Systems**, Volume 16, pp. 555-567.

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The authors state that packaged software is widely adopted and has become an integral part of most organizations' IT portfolios. Once packaged software is adopted, upgrades to subsequent versions appear to be inevitable. To date, research on packaged software has not paid attention to the upgrade decision process. To explore this area, the authors studied cases of upgrades to two widely-used packaged software products (SAP and Windows) in a multi-billion dollar division of a Fortune 500 company. From an analysis of the cases, the authors induced a theoretical model explaining the influences affecting the decisions to upgrade. The authors' model suggests that upgrade decisions are the outcome of interaction between motivating forces that can originate from internal and external environments, and contingency forces. Business need was found to be one of the key internal requirements, along with organizational risk mitigation policies. Organizational reliance on packaged software also creates dependence on vendors that gives them influence over the organization's upgrade decision. The decision to upgrade is also contingent on the availability of internal resources. Although scarcity of internal resources can postpone an upgrade when the need to upgrade is deferrable, organizations will prioritize internal resources when the upgrade is deemed necessary