AIS Newsletter

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AAA IS Section 2007 Elections – Stephanie Bryant (Chair, Nominations Committee)

The following slate of officers was affirmed during the Spring 2007 Election:

President	Bruce Dehning
President-elect	Elaine Mauldin
Past President	Scott Summers
Secretary	Ronny Daigle
Treasurer	Mary Curtis
Member at Large	Ashley Burrowes
Member at Large	Carlin Dowling
Research & Publications, elected	Faye Borthick

Thank you for casting your vote!

REA-25 Conference: A Celebration of the REA Enterprise Model
> **When**: June 13-15, 2007
> **Where:** Newark, DE
> **Website:** http://www.aisvillage.com/rea25/

During the last 25 years, the REA model has had a profound effect on enterprise systems research, education, and practice. The objective of the **REA-25** conference is to celebrate the past, present, and future of the REA economic model and to bring together researchers, educators, and practitioners from all over the world who are involved with REA or have interest in learning more about it. The conference will address all different angles of REA and there will be research, education and practitioner paper presentations. In addition, there will be tutorials, panel sessions, invited presentations, and special tracks for sharing teaching practices and developing business process patterns. For more information regarding the REA-25 conference, visit the conference web site at http://www.aisvillage.com/rea25/ or contact Guido Geerts (geertsg@lerner.udel.edu).

***Journal of Information Systems:* Special REA Model Anniversary Section Call for Papers**
> **Website:** http://www.aisvillage.com/rea25/conference.html

Papers relating to the REA model are invited for publication in a special section of the *Journal of Information Systems* to celebrate the 25th anniversary of the seminal paper in this area, "The REA Accounting Model: A Generalized Framework for Accounting Systems in a Shared Data Environment," by William E. McCarthy (*The Accounting Review* Vol 57, July 1982).

REA-related academic studies, education papers, and practice articles consistent with the editorial policy of the *Journal of Information Systems* are strongly encouraged. All methods are welcome, including critical analysis, design science, experiments, and essay. Professor Guido Geerts, University of Delaware, will serve as guest *JIS* associate editor for all papers submitted to the REA special section.

This call for papers coincides with a similar call for papers to the **REA-25** conference to be held June 13 through June 15, 2007 in Newark Delaware. See http://www.aisvillage.com/rea25/conference.html.

Submission Deadline for *JIS*: Authors may submit papers to the REA special section of *JIS* at anytime up to and including **September 1, 2007** via e-mail to jis@sc.edu. The submission deadline, however, is set to allow authors time who wish to incorporate feedback from the conference prior to submitting to the journal.

AAA IS Section 2008 Mid-Year Meeting Call for Papers – Marcus Odom

The Information Systems Section of the AAA will hold its 2008 Mid-Year Conference in Redondo Beach, California. The meeting will include a plenary speaker, panel discussions, research paper sessions, education paper sessions and workshops, and forum papers. The 6th annual AIS New Scholar Consortium will precede the meeting. Here is a quick outline:

- **AIS New Scholar Consortium.** The 6th annual AIS New Scholar Consortium will kick off with a reception on Wednesday evening, January 9th. The consortium is open to all AIS and IS doctoral students and to AIS professors who received their PhD after January 1, 2004. Consortium attendees will meet on Thursday, January 10th and will receive advice from seasoned AIS faculty for successfully starting an academic career. 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. Attendees may register for the consortium along with their meeting registration through the AAA online registration system.
- **JIS New Scholars Research Workshop.** The JIS New Scholars Research Workshop is scheduled for Thursday afternoon, January 10th as part of the AIS 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. Submissions need not be complete: working papers without results also qualify for the workshop. 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. Submissions should be sent to Tanya Lee at leeta@rmu.edu by September 15, 2007.
- **Attention AIS Educators**. This year there will be an entire day of activities for AIS educators on Friday January 11th! In addition to the education paper sessions, there will be an AIS Education Workshop and education paper poster session. All conference registrants are welcome to attend these activities free of charge. Watch the section web page for an announcement of the workshop topics.
- **Concurrent Sessions.** The 2008 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**. The Research and Publications committee and the Education committee will select the Best Academic Paper and Best Education Paper Award winners in a blind review process. Award winners will be recognized during the conference. Winners of these awards will be extended an invitation to have their papers published in the *Journal of Information Systems.*

- **Semantic Modeling of Accounting Phenomena (SMAP) CPE Session.** SMAP will kick off with a reception on Wednesday evening, January 9th. The SMAP workshop will be offered as a continuing professional education (CPE) session on Thursday, January 10th 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 by December 1, 2007. 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.

- **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.

Submissions:
- All education and research paper submissions should be made, via email, to Uday Murthy (umurthy@coba.usf.edu) no later than **September 1, 2007**. Notification of acceptance to the conference will be made by November 1, 2007. Please note that **submitted** versions of the accepted papers will be posted to the section website.
- JIS Research Development Workshop submission should be made, via email, to Tanya Lee (LeeTa@rmu.edu) no later than **September 15, 2007**. Papers concurrently submitted to or scheduled for presentation at conferences are welcome, including the IS Section Mid-Year Meeting. However, **papers accepted for presentation at the Mid-Year Meeting must be withdrawn from the workshop**.
- AI/ET submission: A separate call for papers will be posted at the AI/ET section web site. Please find instructions for these submissions at: http://accounting.rutgers.edu/raw/aaa/aiet/aiethome.htm

  If you have any questions about the meeting or suggestions on how to make the meeting interesting for all, please don't hesitate to email the conference chair, Marcus Odom (modom@cba.siu.edu).

Journal of Information Systems: New Scholars Research Workshop Call for Papers–
Tanya Lee

The Executive Committee of the Information Systems (IS) Section of the American Accounting Association announces the New Scholars Research Workshop immediately preceding the seventh annual mid-year meeting of the IS section.

Purpose. The purpose of the workshop is to improve the research skills of Accounting Information Systems PhD students and new faculty. Members of the *Journal of Information Systems* Editorial Board will critique accepted workshop participants' papers. In addition, accepted workshop participants will receive two papers to review and critique. At the workshop, participants will meet in small groups to discuss their work with the critiquing editorial board member and workshop participants. The goal of this interaction is to develop submitted work for future journal submission. Accepted workshop participants are not obligated to submit completed works to JIS. Please consult the JIS website for a list of Editorial Board members (www.jisonline.com).

Where and When? The workshop is scheduled for the afternoon of January 10th, 2008 in Redondo Beach, California. The submission deadline is **September 15, 2007**.

Selection Process. Selection for the JIS New Scholars Research Workshop is competitive. Submitted papers: (a) should address issues related to information systems and (b) must not be currently submitted for publication at a journal. Papers concurrently submitted to or scheduled for presentation at conferences are welcome, including the IS Section Mid-Year Meeting. However, **papers accepted for presentation at the Mid-Year Meeting must be withdrawn from the workshop**. Participation in the workshop is restricted to PhD students, assistant professors that have received their PhD in the last 3 years. In addition, all participants must be AAA IS section members.

Application Process. To apply send a letter of submittal, an electronic copy of your paper, and an abstract of less than 500 words to the workshop coordinator, Tanya Lee [LeeTa@rmu.edu]. Applications must be received by September 15, 2007. Papers (including text, references, figures, tables, and appendices) should be 30 pages or less than in length, double-spaced, one inch (2.5 cm) margins, and 12 point Times or Times New Roman font. Please note that only completed papers should be submitted, not dissertation proposals or literature reviews. Co-authored papers are acceptable.

The letter of submittal should affirm that the manuscript conforms to the submission policy outlined above:
I.   the manuscript is not under consideration, review, or has not been accepted for publication, and has not been published by any refereed journal or book.
II. the author is a member of IS Section of the American Accounting Association.

Acknowledgement of submissions will be emailed within 7 days. Individuals selected as participants will be notified by email by November 2, 2007. Please direct questions to the workshop coordinator, Tanya Lee [LeeTa@rmu.edu].

***JIS* Research Forum Update**

The *JIS* Research Forum, which represents a special issue section of *JIS*, will appear in the Spring 2008 issue. It had been scheduled to appear in the Fall 2007 issue.

Ohio Region of the IS Section Activities

Ohio region of the IS section had an active season this year. Two symposia were organized during the current academic year:

1. The Center for Information Technology and E-Business at The University of Akron organized the Third annual CITE Seminar on "Making the Web Work to Market Your Business" on Friday November 17, 2006. New this year was an optional hands-on workshop titled "Are the right customers finding your site?" presented by The Karcher Group.

2. The Center for Research and Training in Information Security and Assurance at The University of Akron organized the Fifth Symposium on Information Systems, Risk, Security & Assurance on Friday February 23, 2007. The theme of this year's symposium is Information Security and Regulatory Compliance Beyond SOX. Invited speakers are recognized experts with outstanding national and international reputation. The symposium included:
   a. Hands-on interactive workshop on eXtensible Business Reporting Language (XBRL), an emerging managerial and financial reporting framework being championed by the SEC, AICPA, FDIC, FASB, professional organizations and several leading Fortune 100 companies. It was the first hands-on workshop in the five year history of the security symposium.
   b. Focused sessions on internal controls and information security:
      i. Using IT for Effective and Efficient Regulatory Compliance.
      ii. Metrics for Evaluating and Justifying Information Security and Related Projects.
      iii. Biometrics for Systems Security and Control: From the lab of Diebold's identiCenter.
      iv. Anatomy of Information Security Fraud Cases.
      v. Emerging Financial Information Systems Security Risks and Risk Management Issues.

Participants could earn up to twelve hours of CPE credit for attending both the workshop on Thursday and sessions on Friday. Both events sessions were well attended and highly appreciated. Both symposia are annual events and are open to all Ohio region IS members and to whom symposia information was sent either directly to members or through their Chairs/Deans.

Additional Call for Papers

- **Eighth Annual International Research Symposium on Accounting Information Systems (in conjunction with ICIS 2007)**
  Date: December 8-9, 2007
  Place: Montreal, Quebec, Canada
  Website: http://www.sigasys.org/irsais/cfp.aspx

In December 2007, in coordination with ICIS 2007, the Eighth Annual International Research Symposium on Accounting Information Systems will be jointly held with the Fifteenth Accounting Information Systems Research Symposium in Montreal. The symposium, which is sponsored by **SIG-ASYS (Special Interest Group on Accounting Information Systems)** and the *International Journal of Accounting Information Systems (IJAIS)*, will feature research papers and one or more panels that focus on the link between accounting and information systems research. The Symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, computer science, and/or information technology. High-quality, insightful, and theoretically sound studies of any type (action research, archival analysis, behavioral/experimental, design science, surveys, theory development, etc) are equally encouraged.

All submissions to IRSAIS 2007 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.

At least one author for every accepted paper and all members of every accepted panel must register for the symposium and be prepared to present their ideas in person. Authors of accepted submissions must address the suggestions (if any) of the reviewers, and submit an electronic copy of the final version of the work by the specified deadline. Failure to do so will be tantamount to withdrawing this work from further consideration and it will not be included on the final program.

Submissions may be of three types: Completed research papers, research-in-progress papers, and panel proposals.

Completed research papers
Completed research submissions constitute a submission to *IJAIS* and such papers that are accepted for the Symposium will be published in an issue of the journal. Authors will need to revise the manuscript subsequent to presentation to address symposium comments and meet any additional requirements of the journal editor. Papers should conform to *IJAIS* format, which is consistent with other Elsevier accounting journals.

Research-in-progress papers
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: research objectives and questions, theoretical foundations of the study, research methodology being used, current status of the project, and a description of what the authors propose to present at the conference.

These papers do not constitute submission to *IJAIS,* but will be eligible for fast track review through the journal subsequent to presentation if desired by the authors under advisement from the journal editor.

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 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 is recommended for use). 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) to both:

Professor Andreas I. Nicolaou
anicol@bgsu.edu

IJAIS editorial office
ijais@bus.ucf.edu

Submission Deadline: July 16, 2007

Notification of Decision: September 3, 2007

Revised Manuscripts Deadline: October 3, 2007

Registration Deadline: October 31, 2007

- ***International Journal of Public Information Systems***
  Website: http://www.ijpis.net/

  IJIPS is a forum for analytical and comparative articles, essays, case-studies, and book reviews on such topics as innovation and research, intellectual property, entrepreneurship, and products.

  The journal acknowledges the interdisciplinary nature of such studies. Topics could include, but are not restricted to:
  I. User-centred design, usability, usefulness, citizens perspectives
  II. Customer relations, different forms of interactions
  III. Quality and security
  IV. Governance and democracy, political prerequisites
  V. Decision support systems, risk and decision analysis
  VI. Accounting Information Systems
  VII. Integration and segregation, cooperation between public administrations/government agencies
  VIII. Digital archives
  IX. Multimedia communications

  Submission guidelines and the blind review process are at: http://www.ijpis.net/

Additional Conferences

- **The 13th Annual International Symposium on Audit Research (ISAR 2007)**
  Date: June 22-23, 2007
  Place: Shanghai, China
  Website: www.isarhq.org

  The 13th Annual International Symposium on Audit Research (ISAR 2007) will be hosted by the Shanghai Jiao Tong University [SJTU] on 22 and 23 June, 2007. ISAR 2007 will be jointly organized by the University of Southern California, Universiteit Maastricht, Nanyang Technological University, the University of New South Wales and Shanghai Jiao Tong University. The symposium will be held in Shanghai, PRC.

  Scope of Topics
  The scope of ISAR is intended to be broad and includes research papers and panels that deal with various aspects of auditing, attestation and assurance. Papers that utilize any of a broad range of research methodologies will be considered.

  Submission of Research Papers
  Papers may be submitted in either English or Chinese. However, Chinese language papers must include an English language abstract which describes the paper's research objective[s]; research questions; research methodology; data sources (if applicable) and key research findings.

  To be eligible for presentation, manuscripts must follow the style guidelines of *Auditing: A Journal of Practice & Theory.* Be sure to include in your paper the author(s) affiliation(s), the contact author's email address, an abstract and keywords. Accepted papers or abstracts will be published in the Symposium proceedings which

will be distributed only to participants. Thus they may be submitted to any appropriate journal for formal publication.

Paper Submission Deadline has Passed

Further Information
If you have questions about registration for the Symposium, please email to admin@isarhq.org. Additional information is posted at www.isarhq.org.

- **The Ninth Annual AIS Educator Conference**
  Date: June 28-July 2, 2007
  Place: Estes Park, CO
  Website: http://www.aiseducators.com/

  The Ninth Annual AIS Educator Conference is scheduled for June 28-July 2 in Estes Park, Colorado. A welcome reception will be held on the evening of June 28th. Keynote speakers include Dr. Kent St. Pierre, Professor of Accounting at the University of Delaware and current editor or *Issues in Accounting Education*, and Dr. Stephanie Bryant, Professor of Accounting at University of South Florida, 2006 National President of the American Accounting Information Systems Section and International President-Elect of Beta Alpha Psi.

  Training workshops on June 29 and 30 will consist of both classroom-style and hands-on demonstrations of classroom techniques and innovations offered by invited faculty experts. Topics vary from discussions of specific technologies like XML, computer assisted auditing and various accounting software, to discussion of teaching methodologies including REA modeling and active learning. Those who wish to nominate or volunteer for training sessions should contact Jim McKee: training-chair@aiseducators.org. Deadline for submission was **May 1, 2007**.

  Participant presentations are on July 1 and 2. Individuals are invited to submit completed papers, extended abstracts, or panel discussion proposals. Submitted work should further the scholarship of AIS teaching and/or practice. Teaching related work may include educational research, innovative course design, course development or delivery of assignments, cases and projects that can be used by others. Research benefiting AIS practice may include theoretical or applied research. Best papers will be published in our online journal, the *AIS Educator Journal*. Research at early stages of development is welcome. Volunteers to review papers and/or serve as moderators should contact Mary Hill. Submissions and questions should be directed to Mary Hill: research-chair@aiseducators.org. Deadline for submissions was **April 20, 2007**.

  Graduate students working on an AIS project or thesis are encouraged to submit. The best graduate student research paper will win a $1,000 cash award! Submissions and questions should be directed to Mary Hill: research-chair@aiseducators.org . Deadline for submissions was **May 1, 2007**.

  Our conference also includes the Jack and Maye Stewart Student Project Competition to recognize outstanding work by students on AIS class projects and cases. Faculty are encouraged to submit, with permission, the outstanding work of students. The Student Project Competition provides awards to both faculty and students for

undergraduate and graduate projects. Submission and questions should be directed to student-activities@aiseducators.org . Deadline for submissions was **May 1, 2007**.

Registration for the conference is required to be a presenter, session chair or discussant.

- **12th Annual Ethics Research Symposium**
  Date: August 4-5, 2007
  Place: Chicago, IL
  Website: http://aaahq.org/PublicInterest/12th%20Ethics%20Symposium-CALL%20FOR%20PAPERS.doc

The Professionalism and Ethics Committee of the American Accounting Association invites submission of papers for presentation at the 12th Annual Ethics Research Symposium to be held August 4-5, 2007 in Chicago, IL. This Symposium will focus on ethics research and teaching within the field of accounting.

Highly publicized business and accounting scandals have prompted an increased interest in the ethical aspects of accounting practice. Accounting ethics research and education are seen to be important because one of the principal purposes of accounting is to foster the creation of credible and reliable information for purposes of decision-making throughout society. Honesty, integrity and objectivity are among the most important qualities of ethical accounting practice.

It has been 16 years since the Professionalism and Ethics Committee of the AAA offered its first seminar on teaching ethics in accounting curricula. The 12th Annual Ethics Research Symposium encourages thoughtful papers in a number of different areas of accounting ethics scholarship. Sample topics may include, but are not limited to, the following:

- Philosophical foundations of accounting and accounting ethics
- Theological foundations of ethical accounting practice
- Historical perspectives on the development accounting ethics
- The application of sociology, psychology and/or political theory to ethical issues in accounting
- Accountancy as an ethical profession
- Accounting ethics compared with professional ethics
- Critical studies of ethical lapses in business or accounting practice
- The ethical role of accounting in social and environmental reporting

The Symposium will take place as a Continuing Professional Education seminar immediately preceding the 2007 American Accounting Association Annual Meeting in Chicago.

Authors wishing to have papers considered for presentation at the Ethics Symposium should send their papers as an e-mail attachment (please identify all authors, their positions, and affiliations in a cover page, but not in the body of the paper). A $20 non-refundable fee is required with each submission. Fees are waived for doctoral students. Please make all checks payable to the American Accounting Association.

Papers should be sent by e-mail and checks should be sent to the following address no later than April 1, 2007:

C. Richard Baker, Ph.D., CPA
Professor of Accounting
School of Business
Adelphi University
1 South Avenue
Garden City, New York 11530
Telephone: (516) 877-4628
Email: Baker3@Adelphi.edu

Currently, the following journals are associated with the 12th Annual Ethics Symposium:

- *Accounting and the Public Interest*
- *Global Perspectives on Accounting Education*
- *Research on Professional Responsibility and Ethics in Accounting*

More journals may be added at a later date. Those presenting a paper at the Symposium may choose one these journals for submission of their paper. Authors who choose to designate a journal should contact that journal's editor to determine submission policies, including the timing of formal submission of the paper.

- **University of Waterloo Symposium on Information Systems Assurance: Information Integrity and Business Systems**
  Date: October 2007
  Place: Toronto, Canada
  Website: http://watarts.uwaterloo.ca/ACCT/uwcisa

The Center for Information Systems Assurance at the Waterloo (UWCISA) is pleased to announce a symposium to be held October 2007 in Toronto, Canada. The Symposium is sponsored by the Canadian Institute of Chartered Accountants, the Information Systems Audit and Control Association, CaseWare IDEA Inc. and the International Journal of Accounting Information Systems (IJAIS). Accepted papers will be published together with discussant's comments subject to editorial review and approval.

Papers are invited from academe and practice. Although we are particularly interested in works in the theme area, papers on other assurance issues will be considered as well. All research methods are welcome. Papers addressing education issues are also welcome.

CASE COMPETITION: A case competition will be held in conjunction with this symposium. Up to $5,000 in prizes will be awarded.

Information about previous Symposia and the Center may be obtained from the UWCISA website: http://watarts.uwaterloo.ca/ACCT/uwcisa.

Submissions Due June 1, 2007

Submitted papers should be at an advanced stage of completion. Papers will be subject to blind review by academics and practitioners. Authors must adhere to the editorial style of IJAIS. Please send an electronic copy of the paper and a submission fee of $50.00 (US) payable to the University of Waterloo to:

Professor J. Efrim Boritz, Director
Center for Information Systems Assurance
School of Accountancy, University of Waterloo
Waterloo, Ontario Canada N2L 3G1
Tel (519) 888-4567 ext. 5774   Fax (519) 888-7562
Email: jeboritz@uwaterloo.ca

Notice of acceptance or rejection will be sent out by July 15, 2007. Papers accepted subject to revision must be revised by August 30, 2007.

- **International Conference on Sustainability in the Supply Chain**
  Date: November 1-2, 2007
  Place: Portland State University in Portland, Oregon
  Website: http://www.pdx.edu/sustainability/

The Center for Sustainable Processes and Practices at Portland State University is pleased to announce this 2-day conference to be held November 1-2, 2007 in Portland, Oregon, USA. This conference on sustainability in the supply chain will include both academic and practitioner forums.

The conference theme is best practices in advancing environmental and social sustainability through supply chain operations while also achieving economic viability. Papers relating to this topic are invited from academia, industry, and non-profit organizations. All disciplinary perspectives and research methods are welcome. A wide range of papers will be considered, including but not limited to conceptual, empirical, experimental, and case studies. A partial list of possible topics includes:

1.   Sustainable Procurement Practices
2.   Supplier Relationships and Corporate Codes of Conduct
3.   Market Structures and Supply Chain Signaling
4.   Logistics Planning for Environmental Stewardship
5.   Metrics and Measurement for Sustainable Supply Chain Management
6.   Supplier Engagement in Social and Environmental Initiatives
7.   Certifications and Eco-Labels as Part of the Sustainable Supply Chain
8.   Converting Supply Chains to Sustainable Value Chains
9.   Product Take-Back: Challenges, Opportunities and Methods
10.   Trends and Impacts of Regulation on Sustainable Supply Chains
11.   The Roles of Non-Governmental Organizations in Sustainable Supply Chains

Submissions are due **June 1, 2007**. Only completed papers or 5-10 page works-in-process will be accepted for review. Papers will be subject to double-blind review by academic and, if appropriate, practitioner reviews. Please send an electronic copy of the paper to Elizabeth Minor at minor@pdx.edu.

Notice of acceptance or rejection will be sent out by July 15, 2007. Papers subject to revision must be revised by August 30, 2007. All presenters are expected to register for the conference.

The two days of the conference will be organized as below:

Day 1: Insights from Industry Best Practices—This day will consist of four sessions, on the supply chain themes of reverse logistics, green procurement, labor issues, and certifications. Presenters and panelists will be comprised of leading practitioners and academics discussing best practices and leading-edge developments from a variety of industries, including apparel & footwear, 'green' building, high technology, and food industries.

Day 2: Sharing Academic Perspectives—This day will consist of concurrent tracks of academic paper presentations. Paper presentations will include discussant comments by both academic and industry representatives to ensure that both theoretical and practical aspects of the papers will be considered. The format will be designed to foster productive discussion of these academic papers.

Portland is one of the world's leading cities in fostering sustainable business and development. The conference will include opportunities to learn from many area businesses and other organizations that are integrating sustainability into their supply chains. In addition, Portland is a beautiful city, with a thriving downtown and diverse, eclectic neighborhoods. Its coffee shops, bookstores, wine bars and brewpubs provide a community feel that entrances the souls of residents and visitors. Its creative culture, innovative companies, and industry leaders provide a business vitality that supports new entrepreneurs and global enterprises.

For further information, please contact:

Elizabeth Minor
Center for Sustainable Processes and Practices
Portland State University
Room 310, East Hall
P.O. Box 751
Portland, OR 97207
503.725.8556
minor@pdx.edu

In the Literature - Ronny Daigle (daigle@shsu.edu)

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 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.

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.aisnet.org/contents.asp . To access any article, enter "readjais" into both the UserID and Password boxes.

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

Research on Research

When reviewing the literature, I particularly noted a large number of articles discussing IS research. This included the Special Research Perspectives Issue on the IS Core/Identity Debate in October 2006, Volume 7, Issue 10, of the *Journal of the Association for Information Systems*. A number of articles in this issue discuss and debate whether it is necessary for the IS field to have a theoretical core in achieving academic legitimacy.

Other "research on research articles" I noted in my review of the literature include the following articles.

Publishing Information Systems Action Research for a Positivist Audience by Dorrie DeLuca and Ned Kock in *Communications of the Association for Information Systems*, Volume 19 Article 10, March 2007.

> Action research is particularly valuable for its ability to inform theory while making a practical difference. The purpose of this tutorial is to advance information systems action research and serve researchers, practitioners, and reviewers by addressing the dissemination problem. The authors consider how an action research project and the resulting article can widen its appeal to information systems scholars in two ways. First, by clarifying the information systems research paradigm vocabulary of epistemology, methodology, and the action research approach. And second, the authors outline an article structure more familiar to positivist researchers, thereby creating a bridge among IS scholars to a largely positivist audience. This tutorial is based on the experiences of the authors as information systems action researchers.

Assessing the Impact of Premier Information Systems Research over Time by Gilbert G. Karuga, Paul Benjamin Lowry and Vernon J. Richardson in *Communications of the Association for Information Systems*, Volume 19, Article 7, March 2007.

> The authors examine the influence of premier information systems research over time to assess the maturity of the IS field and its impact on subsequent IS and non-IS research. 19,357 citations from the Social Science Citation Index (SSCI) (1982-2004) are attributed to 879 articles published in MIS Quarterly (MISQ), Information Systems Research (ISR), and the IS articles from Management Science (MS) between 1982

and 2004, and this number continues to increase over time. The results suggest that research in premier IS journals has an influence on other disciplines. Of particular note is the consistent increase over time in citations of premier IS research articles from the management, engineering and physical sciences, organizational behavior, and computer science disciplines. Given recent debates regarding the IT artifact, the authors also directly test the impact of articles that address the IT artifact and those that do not. The authors find that articles that directly address the IT artifact are cited significantly more often than those that do not, consistent with arguments made by Benbasat et al. [2003].

Management of information systems: Insights from accounting research by O'Connor, Neale G. and Martinsons, Maris G. in *Information & Management*, December 2006, Vol. 43, Issue 8, p1014-1024.

This paper advances the knowledge of IS management by applying ideas and insights from accounting, particularly capital markets research. An integrative cost–benefit framework is developed and applied to four areas of research: chargeback, outsourcing, decision support, and business process re-engineering and improvement. The authors show that the capital markets accounting literature contributes significantly to scholarship on the management of IS.

A profile of information systems research published by Palvia, Prashant, Pinjani, Praveen and Sibley, Edgar H. in *Information & Management*, January 2007, Vol. 44, Issue 1, p1-11.

Information & Management (I&M) has been consistently regarded as one of the top academic journals in IS. This article profiles research published in I&M: the authors identified the most productive authors and universities associated with most research publications in I&M from 1992–2005. Based on a more detailed analysis of publications during the past 7 years, the authors determined the subject areas most often investigated and the research methodologies most often employed. Finally, the authors identified best practices by way of reporting the topics and methodologies used by the highly published authors. Results indicate that while IS research is clearly dominated by US based universities, international researchers are beginning to make inroads. Furthermore, while the survey methodology is still dominant, interest in utilizing other methodologies is on the rise. Findings should have implications for researchers, journal editors, universities, and research institutions.

Theorizing in information systems research: A reflexive analysis of the adaptation of theory in information systems research by Duane Truex, Jonny Holmström and Mark Keil in the *Journal of the Association for Information Syste*ms, Volume 7, Issue 12, Article 33, December 2006.

The authors consider what it means to be an informed IS researcher by focusing attention on theory adaptation in IS research. The basic question the authors seek to address is: "When one borrows theory from another discipline, what are the issues that one must consider?" The authors focus on escalation theory applied to IS projects as an example. In doing so, the authors seek to generate increased awareness of the issues that one might consider when adapting theories from other domains to research in the field. This increased awareness may then translate to a more informed use of theories in IS. Following a self-reflexive tale of how and why escalation theory was adopted to IS research, the authors offer four recommendations for theory

adaptation: (1) consider the fit between selected theory and phenomenon of interest, (2) consider the theory's historical context, (3) consider how the theory impacts the choice of research method, and (4) consider the contribution of theorizing to cumulative theory.

Analyzing IS research productivity: an inclusive approach to global IS scholarship by Michael J Gallivan and Raquel Benbunan-Fich in the *European Journal of Information Systems*, 2007, Vol. 16, Issue 1, p36-53.

An increasing number of studies have evaluated and ranked journal quality and the productivity of IS scholars and their institutions. In this paper, the authors describe the results of one recent study identifying the 'Top 30' IS Researchers, revealing many unexamined assumptions about which IS publication outlets should be included in any definition of high-quality, scholarly IS journals. Drawing from the argument that all categories and classification schemes are grounded in politics, the authors critique the process by which the recent study (and several earlier studies) have derived the set of journals from which they count researcher publications. Based on a critical examination of the widespread inclusion of practitioner outlets, and the consistent exclusion of European scholarly IS journals, the authors develop their own arguments for which journals should be included in such evaluations of researcher productivity. The authors conduct their own analysis of IS researcher productivity from 1999–2003, based on articles published in a geographically balanced set of 12 IS journals, and then the authors compare their results with those from the recent study in question and their predecessors. Their results feature a more diverse set of scholars – both in terms of location (specifically, the country and continent in which the researchers are employed) and gender. The authors urge future studies of IS research productivity to follow their practice of including high-quality European journals, while eschewing practitioner-oriented publications (such as Harvard Business Review and Communications of the ACM). The authors also advocate that such studies count only research contributions (e.g., research articles), and that other genres of non-research articles – such as book reviews, 'issues and opinions' pieces and editorial introductions – not be included with counts of research contributions.

Vive les differences? Developing a profile of European information systems research as a basis for international comparisons by Robert D Galliers and Edgar A Whitley in the *European Journal of Information Systems*, 2007, Vol. 16, Issue 1, p20-35.

The IS community is truly international, yet there is often a sense that different elements of the community have different profiles in terms of their research and publication expectations. This paper contributes to this discussion by developing a profile of European IS research that can be used as a basis for international comparisons. It reflects on European research on IS as presented during the first 10 years of the European Conference on Information Systems (ECIS). Based on an analysis of all papers published in the ECIS proceedings from 1993–2002, the paper presents the key characteristics of the ECIS conferences, together with a profile of European IS research activity as presented at ECIS. It highlights key references and sources used by researchers presenting papers at ECIS. It articulates the research areas presented at ECIS and explores the claim that European IS draws more on social theories than elsewhere. Its contribution in presenting a profile of European research in the IS field lies in identifying particular characteristics of the European style of research that can be compared to that undertaken in other parts of the world.

Common Method Variance in IS Research: A Comparison of Alternative Approaches and a Reanalysis of Past Research by Malhotra, Naresh K., Kim, Sung S. and Patil, Ashutosh in *Management Science*, December 2006, Vol. 52, Issue 12, p1865-1883.

Despite recurring concerns about common method variance (CMV) in survey research, the IS community remains largely uncertain of the extent of such potential biases. This paper attempts to systematically examine the impact of CMV on the inferences drawn from survey research in the IS area. First, the authors describe the available approaches for assessing CMV and conduct an empirical study to compare them. From a survey involving 227 respondents, the authors find that although CMV is present in the research areas examined, such biases are not substantial. Results also suggest that few differences exist between the relatively new marker-variable technique and other well-established conventional tools in terms of their ability to detect CMV. Accordingly, the marker-variable technique was employed to infer the effect of CMV on correlations from previously published studies. Findings, based on the reanalysis of 216 correlations, suggest that the inflated correlation caused by CMV may be expected to be on the order of 0.10 or less, and most of the originally significant correlations remain significant even after controlling for CMV. Finally, by extending the marker-variable technique, the authors examined the effect of CMV on structural relationships in past literature. Their reanalysis reveals that contrary to the concerns of some skeptics, CMV-adjusted structural relationships not only remain largely significant but also are not statistically differentiable from uncorrected estimates. In summary, this comprehensive and systematic analysis offers initial evidence that (1) the marker- variable technique can serve as a convenient, yet effective, tool for accounting for CMV, and (2) common method biases in the IS domain are not as serious as those found in other disciplines.

Research on IS Education

IT Offshoring: History, Prospects and Challenges by Gordon Davis, Phillip Ein-Dor, William R. King and Reza Torkzadeh in the *Journal of the Association for Information Systems*, Volume 7 Issue 11 Article 32 November, 2006.

Offshoring of IS/IT related services has grown rapidly in recent years and seems firmly set to continue. This trend is fueled by the many advantages of offshore service procurement; however, there are dangers. Furthermore, offshoring requires adaptation of the IS function and IS management. This, in turn suggests the need for modifications of IS curricula in order to prepare graduates for the new environment. The advantages of offshoring are those of outsourcing – cost saving and allowing the organization to focus on its core activities. The main dangers include loss of possibly-important business skills and reliance on remote suppliers who face risks that are unfamiliar to the client firm. The loss of jobs due to offshoring also introduces political considerations. Offshore IS activities are generally the responsibility of an organization's CIO. This management responsibility requires awareness of cultural and legal differences and of risks associated with offshoring and outsourcing in general. Offshoring has an effect on job opportunities for graduates of information systems programs. The number of some jobs will shrink, but new positions with new responsibilities are likely to emerge. Training of students in the U.S. and other countries in the developed world to function in an environment

of offshored operations will introduce new IS roles and skills and require the adaptations of IS curricula.

Researching people problems: some advice to a student by Mumford, Enid in the *Information Systems Journal*, October 2006, Vol. 16 Issue 4, p383-389.

The article suggests solutions for students coping with research writing. The author proposes that in any research project, many decisions have to be taken, all of which influence the way the project is set up, the data collected and analyzed, and the final results presented. Students are often unsure how to make these decisions. Many different approaches, tools and techniques are available and a student has to be aware of these and make a careful choice among them.

Research on Control and Auditing

Access control and audit model for the multidimensional modeling of data warehouses by Fernández-Medina, Eduardo, Trujillo, Juan, Villarroel, Rodolfo and Piattini, Mario in *Decision Support Systems*, December 2006, Vol. 42 Issue 3, p1270-1289.

Due to the sensitive data contained in Data Warehouses (DW), it is essential to specify security measures from the early stages of the DW design and enforce them. Traditional access control models for transactional (relational) databases, based on tables, columns and rows, are not appropriate for DWs. Instead, security and audit rules must be specified based on the multidimensional (MD) modeling used to design DWs. Current approaches for the conceptual modeling of DWs do not allow specifying security and confidentiality constraints in the conceptual modeling phase. In this paper, the authors propose an Access Control and Audit (ACA) model for DWs by specifying security rules in the conceptual MD modeling. The authors define authorization rules for users and objects and the authors assign sensitive information rules and authorization rules to the main elements of a MD model (e.g., facts or dimensions). Moreover, the authors also specify certain audit rules allowing us to analyze user behaviors. To be able to include and use the ACA model in the conceptual MD modeling, the authors extend the Unified Modeling Language (UML) with the ACA model, thereby allowing the design of secure MD models. To show the benefit of their approach, the authors apply their approach to a health care case study.

Continuous auditing with a multi-agent system by Chou, Charles Ling-yu, Du, Timon and Lai, Vincent S. in *Decision Support Systems*, January 2007, Vol. 42, Issue 4, p2274-2292.

IT has dramatically changed the way businesses and information are managed. Much information is in electronic format, and the resulting change in the auditing environment has forced audit professionals to audit electronic evidence. Moreover, the emergence of real time accounting reports has put increasing pressure on audit professionals to provide real-time auditing services, or continuous auditing, in which the time between the occurrence of events and the provision of an auditor's opinion is minimized to an acceptable level. This paper proposes an agent-based system for continuous auditing called the agent-based continuous audit model (ABCAM). The system can be implemented independently of the client's information system, is able to undertake automatic auditing in real time, and can easily adapt to changes in auditing requirements and information systems. Five scenarios help illustrate the model.

The Value of Privacy Assurance: An Exploratory Field Experiment by Kai-Lung Hui, Hock Hai Teo and Sang-Yong Tom Lee in *MIS Quarterly*, March 2007, Vol. 31 Issue 1, p19-33.

> This paper reports the results of an exploratory field experiment in Singapore that assessed the values of two types of privacy assurance: privacy statements and privacy seals. The authors collaborated with a local firm to host the experiment on its website with its real domain name, and the subjects were not informed of the experiment. The study provided a field observation of the subjects' behavioral responses toward privacy assurances. The authors found that (1) the existence of a privacy statement induced more subjects to disclose their personal information but that of a privacy seal did not; (2) monetary incentive had a positive influence on disclosure; and (3) information request had a negative influence on disclosure. The authors discuss this study in relation to the extant privacy literature, most of which employs surveys and laboratory experiments for data collection, and draw related managerial implications.

A Design Theory for Secure Information Systems Design Methods by Mikko Siponen, Richard Baskerville and Juhani Heikka in the *Journal of the Association for Information Systems*, Volume 7, Issue 11, Article 31, November 2006.

> Many alternative methods for designing secure information systems (SIS) have been proposed to ensure system security. However, within all the literature on SIS methods, there exists little theoretically grounded work that addresses the fundamental requirements and goals of SIS design. This paper first uses design theory to develop a SIS design theory framework that defines six requirements for SIS design methods, and second, shows how known SIS design methods fail to satisfy these requirements. Third, the paper describes a SIS design method that does address these requirements and reports two empirical studies that demonstrate the validity of the proposed framework.

Research on ERP Systems

Assimilation of Enterprise Systems: The Effect of Institutional Pressures and the Mediating Role of Top Management by Huigang Liang, Saraf, Nilesh, Qing Hu and Yajiong Xue in *MIS Quarterly*, March 2007, Vol. 31 Issue 1, p59-87.

> The authors develop and test a theoretical model to investigate the assimilation of enterprise systems in the post-implementation stage within organizations. The model explains how top management mediates the impact of external institutional pressures on the degree of usage of ERP systems. The hypotheses were tested using survey data from companies that have already implemented ERP systems. Results from partial least squares analyses suggest that mimetic pressures positively affect top management beliefs, which then positively affects top management participation in the ERP assimilation process. In turn, top management participation is confirmed to positively affect the degree of ERP usage. Results also suggest that coercive pressures positively affect top management participation without the mediation of top management beliefs. Surprisingly, the authors do not find support for their hypothesis that top management participation mediates the effect of normative pressures on ERP usage, but instead the authors find that normative pressures directly affect ERP usage. Their findings highlight the important

role of top management in mediating the effect of institutional pressures on IT assimilation. The authors confirm that institutional pressures, which are known to be important for IT adoption and implementation, also contribute to postimplementation assimilation when the integration processes are prolonged and outcomes are dynamic and uncertain.

An exploration of factors that impact individual performance in an ERP environment: an analysis using multiple analytical techniques by Boontaree Kositanurit, Ojelanki Ngwenyama and Kweku-Muata Osei-Bryson in the *European Journal of Information Systems*, 2006 Vol. 15, Issue 6, p556-568.

> This study explores the factors that can impact individual performance when using ERP systems. Starting from the proposition that organizational performance depends on individuals' task accomplishments, the authors test a structural model of task–technology fit, ERP user satisfaction, and individual performance in ERP environments. This research utilizes a survey method to examine the perceptions of ERP users. The authors performed factor and reliability analyses to assess the validity of the survey instrument. Six factors were identified: System Quality, Documentation, Ease of use, Reliability, Authorization, and Utilization. To explore the relationships among these factors, the authors conducted regression and multivariate adaptive regression splines analysis, and compared the findings from these two analytical techniques. The study provides evidence that System Quality, Utilization, and Ease of Use are the most important factors bearing on individual performance. Their findings also provide knowledge of how these factors can be manipulated to improve individual performance when using ERP systems.

Research on Knowledge Management and Enterprise Content Management

Understanding the design of information technologies for knowledge management in organizations: a pragmatic perspective by Butler, Tom and Murphy, Ciaran in the *Information Systems Journal*, April 2007, Vol. 17 Issue 2, p143-163.

> Researchers report mixed findings on the successful application of IT for KM. The primary difficulty is argued to be the use of information management techniques and concepts to design and develop KM Tools. Also problematic is the existence of a multiplicity of KM technologies, the application and use of which differs across organizations. The authors argue that these problems stem, in part, from the IS field's over-reliance on design concepts from the functionalist paradigm. Hence, their contention that alternative perspectives, which bring into focus issues of ontology and epistemology, need to be brought to bear in order to understand the challenges involved in the design and deployment of IT artefacts in knowledge management systems (KMS). The philosophy of technology, with its emphasis on the primacy of praxis, and which incorporates ontological and epistemological concepts from phenomenology and hermeneutics, is applied to the findings of a participative action research study to illustrate how social actors interpret and understand worldly phenomena and subsequently share their knowledge of the life-world using IT. The outcome of this marriage of situated practical theory and philosophy is a set of design principles to guide the development of a core KM Tool for KMS.

A continental philosophy perspective on knowledge management by Hassell, Lewis in the *Information Systems Journal*, April 2007, Vol. 17 Issue 2, p185-195.

Knowledge management is the computer's contribution to management 'science' and claims to be the successor of various trends in the business world, including, but not necessarily limited to information resources management, business process reengineering, management information systems and organizational memory. A number of definitions have been proposed for it. The very concept of knowledge used by knowledge management writers, however, is based on a dubious epistemology. The author looks at the concept of knowledge from a continental perspective. The author questions whether what is being managed is, in fact, knowledge, and whether management will get business what it wants from it.

Characterizing the evolving research on enterprise content management by Pasi Tyrväinen, Tero Päivärinta, Airi Salminen and Juhani Iivari in the *European Journal of Information Systems*, Vol. 15, Issue 6, p627-634.

The term Enterprise Content Management (ECM) has been widely adopted by software product vendors and practitioners to refer to technologies used to manage the content of assets like documents, web sites, intranets, and extranets In organizational or inter-organizational contexts. Despite this practical interest ECM has received only little attention in the information systems research community. This editorial argues that ECM provides an important and complex subfield of Information Systems. It provides a framework to stimulate and guide future research, and outlines research issues specific to the field of ECM.

Research on Information Quality

Perceived Information Quality in Data Exchanges: Effects on Risk, Trust, and Intention to Use by Nicolaou, Andreas I. and McKnight, D. Harrison in the *Information Systems Research*, December 2006, Vol. 17 Issue 4, p332-351.

This study examines the role of information quality in the success of initial phase interorganizational (I-O) data exchanges. The authors propose perceived information quality (PIQ) as a factor of perceived risk and trusting beliefs, which will directly affect intention to use the exchange. The study also proposes that control transparency and outcome feedback incrementally influence PIQ. An empirical test of the model demonstrated that PIQ predicts trusting beliefs and perceived risk, which mediate the effects of PIQ on intention to use the exchange. Thus, PIQ constitutes an important indirect factor influencing exchange adoption. Furthermore, control transparency had a significant influence on PIQ, while outcome feedback had no significant incremental effect over that of control transparency. The study contributes to the literature by demonstrating the important role of PIQ in I-O systems adoption and by showing that information cues available to a user during an initial exchange session can help build trusting beliefs and mitigate perceived exchange risk. The study implies that building into the system appropriate control transparency mechanisms can increase the likelihood of exchange success.

Research on Technology Acceptance

Applying TAM across cultures: the need for caution by Scott McCoy, Dennis F Galletta and William R King in the *European Journal of Information Systems*, 2007, Vol. 16, Issue 1 p81-90.

The technology acceptance model (TAM) is one of the most widely used behavioural models in the IS field. The model has been used to study many different IS adoption situations and contexts, and it usually demonstrates validity and reliability. Although TAM was developed in the U.S., the TAM model has also been used in other countries. Transferring a model to another cultural context should be subjected to rigorous testing, and a few studies have begun to do so. This study contributes to the growing multi-cultural examination of TAM, and demonstrates that although the model has been successful in predicting adoption behaviours in some international settings, it might not hold in all cultures. Almost 4000 students from several universities around the world provided the data for the study. Data analysis revealed that the TAM model does not hold for certain cultural orientations. Most significantly, low Uncertainty Avoidance, high Masculinity, high-Power Distance, and high Collectivism seem to nullify the effects of Perceived Ease of Use and/or Perceived Usefulness. Since TAM has been shown to be widely applicable to various technological innovations, it is likely to continue to be applied broadly and globally. However, the results of this study suggest the need for caution in applying TAM in at least 20 countries.

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