AIS Newsletter Spring 2015

American Accounting Association

Accounting Information Systems

President's Letter

Rick Dull,
West Virginia University,
AIS Section President

Dear Section Members,

2014-2015 has been an exciting year. Some of the major highlights include the midyear meeting, and the first *JIS* Research Conference.

The midyear was excellent as always. Our thanks to Georgia Smedley for all of her work to make sure the meeting went smoothly. This year, our pre-conference activities, included workshops on Design Science in Accounting, and Big Data/Data Analytics. Before the 2015 meeting started, Stephanie Farewell was already working toward the 2016 midyear meeting, which promises to be another excellent event.

I also want to thank KPMG for their support of our efforts at the midyear. KPMG has been an important supporter and sponsor of the AAA/AIS Midyear meeting for years. At this meeting alone the financial support enabled us to offer the AIS New Scholar Consortium, which helps us prepare AIS Ph.D. students and new faculty with guidance at the start their careers. This program will have a broad impact on the current and next generation of AIS faculty, helping ensure their success. Their success will in-turn have a positive impact on the quality and preparedness of students we are able to provide to the accounting profession.

Viral Chawda's (KPMG) lunch presentation was outstanding. His topic of big data and analytics is important to our current and future teaching and research. We also appreciate the participation of Malana White and Palmer Mayer (both from KPMG), and their interaction with each of us.

On other fronts, Ann Dzuranin is deep in the planning of our first AIS Bootcamp, which promises to be a great event, planned to help faculty start (or re-start) AIS careers. At the annual meeting, you will be hearing more from Roger Debreceny and Curtis about the *JIS* Research Conferences.

Sometimes, we (me included) do not think of all of the people that are working to help grow and maintain the section's activities and reputation. Most of these people are internal to the section but many are our sponsors and supporters. This year, we have had dozens of volunteers, making this another good year for the section. Please join me in thanking each person that helped (and continues to help) with the section's work this year. As we move into the next year, please consider contacting Tina Loraas (president-elect), and let her know that YOU want to be someone that is willing to fill one of the many roles necessary to ensure the future success of our section.

I look forward to seeing you in Chicago, in August!

Rick Dull

JIS Update

Amazing as it seems to us, we are half way through our term as Senior Editors of the *Journal of Information Systems*. We bring you some updates on your journal.

Forthcoming Commentary from Dan Stone
In the Summer 2015 issue of *Journal of Information Systems* (and available "early online" at www.jisonline.com), Dan Stone offers a personal reflection on research fraud, with proposed lessons for the AIS community. Stone notes that many members of our research community have spent at least a portion of their careers researching how to identify fraud, and many of us apparently missed any evidence that fraud was probably being committed in our own community. Dan highlights the need for, and importance of, healing our community and literature. In this regard, Dan's recommendation include developing skepticism, recognizing the limited usefulness of the fraud triangle, noting the dysfunctional implications of agency theory, and adopting contemplative practices designed to increase observational awareness. We hope you will read this insightful commentary and share it with your colleagues.

Information Packet on *JIS*
We have previously mentioned the Information Packet on *JIS* that has been under development for some time. This project is now complete. Printed copies of the packet have been mailed to members of the section -- we hope that you will share the packet with others in your institution (e.g., Dean, Head of Department, Chair of Personnel Committee). Many of us labor in fields that are rather barren as far as an understanding from our colleagues of what goes on in the AIS field. We hope that the packet will be assist in understanding of AIS research and teaching. Copies of the packet will be distributed to attendees at the AIS Educators Association in June and will also be available at the Annual Meeting in Chicago. In addition, an electronic version of the packet is available at the *JIS* website (www.jisonline.com). We plan to update the packet biennially. We are keen to hear your feedback on how the packet might be enhanced in the next version.

JISC2015 and JISC2016
Elsewhere in the newsletter there is an item on the 1st *JIS* Research Conference (JISC2015) and a call for papers for the 2nd conference in Fall 2016. We were very happy indeed with the quality of the first conference. Diane Janvrin and David Wood labored mightily to assist us in putting on the conference. We can't thank them enough. Diane's assistant Jennifer Drahozal provided absolutely vital services for which we were very grateful indeed. We must mention the vital support of our sponsors. As you know, we worked with the AICPA in the running of the conference. This was a unique and highly productive co-operation between the AIS Section and, in particular, the IMTA Division of the AICPA. Special mention and thanks goes to Susan Pierce and all her staff and Chair of the Division Joel Lanz and his predecessor Donny Shimamoto. The division also supported access to data for two projects.

In addition, the conference was sponsored by the Assurance Services Executive Committee of the AICPA with special mention and thanks to Amy Pawlicki, Director, Business Reporting, Assurance & Advisory Services and XBRL, AICPA. Amy has been a great supporter of the work of the section and the journal over the years and stepped up to the plate for JISC2015. And talking of great supporters of our work, special thanks go to Bob Cuthbertson of Caseware-IDEA who provided financial support as well, with the support of Audimation, Inc. and ISACA Houston, access to data. A significant number of professionals from the IMTA and elsewhere in the profession supported the conference as reviewers and commentators. Without these friends and colleagues, the conference would not have been the success it was.

The 2nd *JIS* research conference will be held in the Fall of 2016. For JISC2016, we are joined by Faye Borthick and Robyn Pennington who will edit the papers submitted to the conference. Eileen Taylor will chair the conference. As you can see from the enclosed CFP, the theme is "An Accounting Information Systems Perspective on Data Analytics and Big Data." We are working on sponsorship and location and will have an update for you in the next newsletter, no doubt.

Follow JIS on Social Media
You can follow JIS on Twitter @jiseditors and on Facebook at www.facebook.com/jiseditors. We normally update when there are new papers published and for other key events in the life of the journal.

Mary Curtis and Roger Debreceny
Senior Editors

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**Journal of Information Systems Conference 2015:
Information Technology Audit – Bringing Together Research and Practice**

The inaugural *Journal of Information Systems* Conference was held at the AICPA offices in Chapel Hill, NC on March 26 – 27, 2015. Embracing the spirit of the Pathways Commission's focus of enhancing the value of practitioner/educator exchanges, the conference brought together 30 academic researchers and 15 practitioners to discuss the current state and the future direction of Information Technology audit research and practice. The AICPA and Caseware IDEA, Inc. provided important support to make the conference a success.

Five papers were presented at the conference. The authors benefited from feedback given by an academic discussant and a practitioner discussant. This format provided a rich exchange of ideas for the authors, as well as the audience. The topics addressed in the paper presentations covered IT Material Weaknesses, Adoption of Internal Control Testing Strategies, Measurement of IS Control Alignment, IT Investments and Audit Risk, and Information Security Effectiveness. The revised papers will be included in the upcoming *JIS* special issue.

Two panel discussions comprised of practitioners from government, public accounting, and industry were also held. The first panel addressed the role of IT auditors (both internal and external) in meeting external compliance requirements and ensuring information systems provide value to the organization. The second panel discussed the future of IT audit including emerging types of data, audit routines, and technologies, as well as a model for financial information exchange. (Look for more in depth discussion on these panels in the upcoming *JIS* special issue).

Equally beneficial was the opportunity to continue the exchange of ideas with the practice professionals throughout the conference. The model of this conference provided a great "hatching ground" for future research ideas and collaborations between academia and practice. Watch for information regarding JISC 2016.

~ Ann Dzuranin & Irina Malaescu

Organizers of JISC 2015. Left to right: Roger Debreceny and Mary Curtis (Senior Editors); Diane Janvrin (Editor for JISC 2015); Susan Pierce (Senior Technical Manager, Information Management and Technical Assurance, AICPA); and David Wood (Editor for JISC 2015)

Panel at JISC 2015. JIS Senior Editor, Mary Curtis, introducing the Future of IT Audit Panel. Left to right: Matt Pickard, University of New Mexico; Srinivas Saraswatula, Accuratus; Joel Pinkus, KPMG; and Donny Shimamato, Intraprisetechknowlogies LLC

Adi Masli, University of Kansas, presenting his paper: "Repairing Organizational Legitimacy Following IT Material Weakness: Executive Turnover, IT Expertise, and IT System Overhaul"

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JISC2015 Program

March 26, 2015 Papers/Panels:

Adoptions of Automated Internal Control Testing Strategies and External Auditor Perceptions of the Strength of the Internal Audit Function
  Rina Limor, Hofstra University
  Maia Farkas, California State University – San Marcos

Panel: IT Audit -- Being Pushed and Pulled between Compliance and Value. This panel will consider the role played by IT auditors in organizations and external auditors in both meeting external compliance requirements as well as ensuring information systems provide value for the enterprise. The panel will address the role played by the various standards and frameworks including SOCx, NIST, SOX, COSO and COBIT.
  Panel members:
  Mikrish Appadu, Ernst and Young
  Beth Wood, State Auditor, State of North Carolina
  Mark Shaw, Compliancy.com, North Carolina
  Moderator: Mary B. Curtis, University of North Texas

Developing a Measure for Information Systems Control Alignment
  Alex Cram, Bentley University
  Brent Gallupe, Queens University

The Association between Information Technology Investments and Audit Risk
  Shipeng Han, University of Memphis
  Zabihollah Rezaee, University of Memphis
  Ling Xue, University of North Carolina at Greensboro
  Joseph Zhang, University of Memphis

Repairing Organizational Legitimacy Following IT Material Weakness: Executive Turnover, IT Expertise, and IT System Overhaul
  Jacob Z. Haislip, Binghamton University
  Adi Masli, University of Kansas
  Vernon J. Richardson, University of Arkansas
  Juan Manuel Sanchez, Texas Tech University

March 27, 2015 Papers/Panels:

Is There an Association Between Internal Control Findings and Measures of Information Security Effectiveness?
>Paul Steinbart, Arizona State University
>William Dilla, Iowa State University
>Graham Gal, University of Massachusetts Amherst
>Robyn Raschke, University of Nevada Las Vegas

Panel: The Future of IT Audit. This panel will address the future of IT audit in a world of advanced audit analytics, ubiquitous Internet-enabled devices, and cloud computing. The panel will consider new forms of internal and external assurance on information systems and supporting assurance on new modes of performance and sustainability reporting.
>Panel members:
>Joel Pinkus, KPMG
>Srinivas Saraswatula, Accuratus
>Donny Shimamato, Intraprisetechknowlogies LLC
>Matt Pickard, University of New Mexico
>Moderator: Mary B. Curtis, University of North Texas

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JISC2016 -2nd *JIS* Research Conference
Call for Research Proposals and Papers

An Accounting Information Systems Perspective on Data Analytics and Big Data
Conference Date: Fall 2016

The *Journal of Information Systems* (*JIS*) will hold the 2nd *JIS* Research Conference (JISC2016) in Fall 2016. *JIS* is the research journal of the Accounting Information Systems (AIS) Section of the American Accounting Association.

Conference Design
The design of JISC2016 is to provide an opportunity for intense discussion between academics and professionals on research in a targeted area of concern to the broad AIS community. The conference will involve research presentations, round-table discussions, and a keynote presentation; attendance at the conference will be limited to those on the program. Each research paper presentation will have an academic and a professional commentator. Papers presented at JISC2016 will appear in a theme issue of *JIS*, edited by Dr. A. Faye Borthick of Georgia State University and Dr. Robyn Pennington of North Carolina State University. Dr Eileen Z Taylor of North Carolina State University will be the Chair of the Conference.

Topics
The focus of JISC2016 is Data Analytics and Big Data. There is radically enhanced access to significant volumes of data and information both from within organizations and external sources. In the coming years, there will be even greater volumes of data as connected mobile devices and sensors bring vast amounts of data to the enterprise. The tools available to analyze and leverage this data have also substantially improved in recent years. These enhancements in the information environment and toolset have important implications for accounting, including managerial decision making, auditing as well as reporting to those charged with governance and organizational stakeholders. The direction and shape of the consequences of Data Analytics and Big Data for accounting are unknown. Academic research can add knowledge and direction to the debate on the role of Data Analytics and Big Data in accounting. A literature review by the conference theme editors will be placed on SSRN in Summer, 2015. This review will provide additional ideas for researchers.

Paper submission
Final papers should follow the *JIS* editorial policy and be submitted to *JIS* using the AAA's manuscript management system. Full details are available at www.jisonline.com. Papers accepted to JISC2016 also receive a conditional acceptance to *JIS*. Research teams are expected to improve their papers following the guidance from the academic and professional reviewers and from the interaction at the conference. Papers not accepted for the conference may continue to receive editorial review by *JIS*.

Research methodologies
All research methodologies are welcome, including experimental, qualitative, field study, analytical, behavioral, archival, design science, and empirical.

Financial Support
One author from each accepted paper will receive funding to help defray travel costs to attend the conference (e.g., plane tickets, hotel, etc.). Authors from the USA, Mexico, and Canada will receive $1,100. Authors from other countries will receive $1,500.

Deadlines
The deadlines for JISC2016 are:
 May 1, 2016: Research papers due.
 October/November, 2016: JISC2016
 February 1, 2017: Revised papers due.

Additional information
Queries can be addressed to jis-editors@aaahq.org.

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Journal of Information Systems –
Call for Accounting Information Systems and Ethics

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

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

Authors are encouraged to read a literature review on AIS and Ethics, available online at SSRN (http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2512567) for context and additional research ideas.

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

All research methods are welcome, including behavioral, case study, design

science, empirical archival, and review. Submissions should follow the editorial guidelines at www.jisonline.com.

Submissions for the special issue are due on November 2, 2015. Earlier submission is encouraged.

The co-editors of the themed issue are Eileen Taylor, Associate Professor of Accounting, Poole College of Management, North Carolina State University. Email: eztaylor@ncsu.edu and Ronny Daigle, Professor of Accounting, College of Business, Sam Houston State University, daigle@shsu.edu.

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AIS Educator Association Conference

The AIS Educator Association is having its annual conference in Colorado Springs, CO from June 26, 2015 to June 28, 2015. A Data Analytics Pre-Conference Workshop will be held on June 25, 2015 covering:

- GoldSim
- Sisense
- IDEA
- Tableau
- QlickView
- Sap

The Conference includes innovative assignments, cases, research papers, or projects addressing the areas of:

- Emerging IT concepts and tools in AIS;
- Internal control and auditing systems, REA;
- IT audit;
- Database, enterprise, expert, artificial intelligence and decision-support systems;
- AIS systems implementation issues;
- Tips for AIS Educators;
- Pedagogy, academic integrity and assessment in AIS classes;
- AIS educational research and AIS classroom teaching, including Excel and PowerPoint

For more information, please go to: http://www.aiseducators.com/conference.asp