



# AI/ET Newsletter

Fall 2001

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## Message from the Chair

First of all let me repeat my words from the business meeting of the Section in Atlanta: it is a great honor and privilege to serve as Chair of the AI/ET Section. I hope I live up to the trust you have bestowed upon me as chair for 2001-2002. The immediate past chair, Marilyn Greenstein, and the outstanding set of chairpersons before her, put in place a number of initiatives which has ensured the vitality of our Section. Our thanks are due to Marilyn and her team of committees for their substantial contribution to the Section last year.

The most current exciting news is that the proposal for the Journal of Emerging Technologies in Accounting (JETA) has been approved by the AAA Executive Committee. An extract of the email received from Craig Polhemus on 12 November is as follows:

*“At its meeting in San Antonio this weekend, the AAA Executive Committee took action on the Artificial*

*Intelligence/Emerging Technologies Section’s request for approval to publish a Section journal.*

*As recorded in the draft minutes:*

*‘The Executive Committee discussed the proposal by the Artificial Intelligence/Emerging Technologies Section to publish an electronic Section journal. The Executive Committee recognized the advisability of new programs being approved for a limited period subject to subsequent review. It was the consensus of the Executive Committee to approve the proposed journal of the Artificial Intelligence/Emerging Technologies Section for a four-year period, with continued support (i.e. renewal) predicated on a positive review by the Executive Committee.’*

*I know many Section members have worked hard on this proposal, so congratulations! I and other AAA staff look forward to helping make the new journal a reality”*

I would like to record my thanks to Marilyn and the JETA Committee members (Amelia Baldwin, Alex Kogan, Dan O’Leary, Andy Lymer, Bonnie Morris, Srin Ragothaman, Alan

Sangster and Miklos Vasarhelyi) for all the excellent work done on the proposal during this past year. Marilyn has kindly agreed to continue working with me this year on the journal and I am most grateful to her for all the expertise and advice she provides to the project.

While waiting for formal approval by the AAA Executive Committee, the committee to select both the Journal Editor and Discussion Forum Editor was appointed as per the terms of the JETA proposal. The committee unanimously decided to offer the position of Editor to Miklos Vasarhelyi and the position of Discussion Forum Editor to Andy Lymer. Both Miklos and Andy have accepted, and they are currently selecting the Editorial Board, as per the JETA proposal. My congratulations and thanks to Miklos and Andy. While there is still a lot of work to do before we “launch” JETA and call for papers, we are now well on the way to having an AI/ET Section journal.

The Tenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax held on Saturday, 11 August 2001 before the AAA annual meeting was a huge success. The 14 presentations were excellent and on a diverse range of topics in our field, and the discussion and questions from over 30 participants lively and constructive. May I take this opportunity to thank all presenters and participants, and Carol Brown for her usual efficient job in co-chairing and editing the proceedings. This event is a highlight on the AI/ET Section calendar, and it goes from strength to strength each year. We look forward to the Eleventh Workshop in San Antonio next August, co-chaired by Carol Brown and Amelia Baldwin.

All members should have received an email announcing the inaugural Outstanding Dissertation Award for the Section. The winner of the AI/ET Outstanding Dissertation Award will be presented with a plaque at the Business Meeting in San Antonio. Entries must be sent to Raj Srivastava, who agreed to chair the award committee, by 31 March 2002.

At the business meeting, I outlined a fairly ambitious agenda for 2001-2002. However, I believe the program is achievable, will provide the very best service to our members, and will encourage others in the AAA to seriously consider joining the AI/ET Section. In this world of constantly changing IT, I believe all members of the academic accounting community are realizing the need to keep up with emerging technologies. Our section provides a major contribution to AAA members in this regard. The proposed agenda for 2001-2002 is outlined in the minutes of the Business Meeting included in this Newsletter. Major items include the journal, improvement to the webpage, revisions to the by-laws, furthering links with other organizations, further consideration of mid-year or alternative meetings, support for doctoral students and increasing the membership of the Section. As always, suggestions and advice from members are most welcome.

Finally, I would like to thank you for providing me with the opportunity to serve as your Chair for 2001-2002. Also, thank you to the strong team of people serving the Section in various capacities for 2001-2002. The advice, assistance and participation of all members are very much appreciated.

Stewart A. Leech  
2001-2002 Section Chair

## Minutes of the 2001 Meeting of the AIET Section August 7, 2001

Marilyn Greenstein called the meeting to order.

Marilyn Greenstein reported on this year's submissions to the annual meeting. Submissions nearly doubled (to 16) and we also held a panel on XBRL.

Marilyn Greenstein reported on an exciting opportunity with the IMA conference next year. All should be thinking about papers to submit that might be relevant to management accounting. Jim Mackie will be by later in the meeting to speak on this.

Marilyn Greenstein also reported on progress toward getting our journal, *Journal of Emerging Technologies*, going. The proposal was put in to AAA in the Spring and the Publications Committee reportedly met this weekend. We are waiting on the outcome.. Marilyn will keep working on this.

Carol Brown gave a report on our annual Workshop. We had more papers than we could accommodate: 20 submissions. Sixteen were put on the schedule. Next year we will have poster sessions to accommodate everyone. We will also try to split sessions or otherwise work out something so people can also attend SMAP in the morning, if they wish.

Jim Hall's treasury report (given by Marilyn Greenstein) shows that we have positive cash flow with about \$31,000 in the bank. Recent membership dues were \$3,246, interest income was \$1,100 and miscellaneous revenues were \$14. Travel expenses were \$1,013. Carol Brown and Miklos Vasarhelyi both noted that we should consider buying a computer projector since the rental on these from the hotels is always inconceivably high and beyond our budget. This will be investigated.

Stewart Leech was honored and privileged to be the new chair. He started by organizing the election of officers. According to the By-laws the officers are the Chair (Stewart Leech), Chair-elect (Amelia Baldwin), the Secretary/Treasurer (Jim Hall reelected by acclamation), and Vice-Chair (Alex Kogan, also elected unanimously by acclamation).

Journal reports followed.

- Journal of Information Systems' new editor, Dan Stone, noted that he cares about innovation. He is interested in how technology is changing accounting in radical ways. The journal is interested in the intersection of systems/technology and accounting. He defines the terms quite broadly. Miklos Vasarhelyi urged "fatter" issues and Dan Stone said he'd love to see 10 papers in each issue. Dan Stone also reiterated that he is committed to fast turnaround: less than 60 days. Roger Debreceeny suggested that getting the journal onto ABI/Inform would be the single most important thing to increasing its profile.
- International Journal of Intelligent Systems in Finance, Accounting and Management editor Dan O'Leary noted his journals long heritage in intelligent systems and it's biggest thrust for accounting research. The journal, published by Wiley, is available electronically at most libraries. On Carol Brown's suggestion, Dan O'Leary agreed to approach the publishers about listing in ABI/Inform. As always, the editor encourages your AI and intelligent systems research submissions.
- New Review of Applied Expert Systems and Emerging Technologies editor Alan Sangster noted that the journal has been renamed twice by the publishers but continues to publish one volume per year. Each volume is about 60% accounting related and about 40% other areas. Please send in your submissions.
- International Journal of Digital Accounting Research editor Miklos Vasarhelyi noted that the new journal is published in Spain and the first issue is already out. It is focused on the electronization of accounting processes. Any submissions in that area are welcome.
- International Journal of Accounting Information Systems editor Steve Sutton noted that the journal provides another high quality outlet to help with tenure and promotion. He defined AIS very broadly. The journal is available

electronically from the publisher, Elsevier, and is in most libraries. The journal is now published 4 issues per year. The journal is trying to grow the AIS field and help AIS faculty get funding for ICIS. Sponsorships include the AIS research symposium in Phoenix (next on is February 21-23, 2002), the International Research Symposium on AIS concurrent with ICIS (next is in New Orleans this December 16<sup>th</sup>), and the ECAIS.

Alan Sangster presented this year's awards after reminding everyone to send in their suggestions and get involved in the award nomination process. This year's research award was presented to Alex Kogan. This year's education award was presented to Bob Michaelson. The distinguished service award was presented to Carol Brown in commemoration of the 10<sup>th</sup> year of the AI/ET workshop, which she has worked so hard to organize.

Stewart Leech awarded past-chair plaques (as suggested by Enrique Bonson), to Miklos Vasarhelyi 1996-7, Anthony Wensley 1997-8, Bill McCarthy 1998-9, Alan Sangster 1999-2000 and Marilyn Greenstein 2000-2001. Stewart Leech noted the hard work the past chairs have put in and particularly noted the distinguished efforts of Marilyn Greenstein in the past year, particularly in regards to the section journal.

Stewart Leech then discussed his agenda items for the year.

- 1 The By-Laws need to be revisited. For example, shouldn't the immediate past-chair be an officer? The by-laws have been largely forgotten and are most likely needed a revamp. Sev Grabski, along with two others to be decided later, agreed to handle this task. Carol Brown noted that she has an electronic copy of the by-laws for them to start with.
- 2 The website needs improvement. Along with webmaster Alex Kogan, he is planning improvements there, esp. with passing along important information from the officers and committees.
- 3 Bonnie Morris is the new editor of the newsletter. She will edit two issues this year. Carol Brown suggests all editors send

submission info and tables of contents to Bonnie for inclusion. The newsletter will be sent electronically to the whole membership by the AAA including a table of contents.

- 4 The possibility of a mid-year meeting was discussed along with all the conference opportunities that are upcoming, including
  - ◆ International Conference on XBRL on October 13 in Kansas (contact Raj Srivastava with abstracts on XML/XBRL/taxonomies/languages by August 31).
  - ◆ 4<sup>th</sup> Continuous Auditing Symposium will be in April in Copenhagen (contact Miklos Vasarhelyi)
  - ◆ International Conference on AI in Accounting, Finance and Tax (i.e. the Spain conference) will take place again in October 2002 (contact Enrique Bonson).
- 5 The midyear meeting idea was postponed for this year due to all the other conference opportunities we have. Stewart Leech will look into possibilities for 2003 with the IS section and perhaps the MA section. Generally, we have not done this so far due to cost and other issues. We want to feed papers into JETA in 2003, if possible. The potential to meet with IS in 2002 was not planned due to possible clashes with the MA section and timing of the auditing section meeting, and the potential cost to the section. Our budget is not capable of handling a large loss. The possibility of an IS - AIET - MA combination in 2003 was discussed. Journal and subsidization issues must be considered. Questions arising include: What are the issues of co-sponsoring versus endorsing other meetings? Does it make sense to have joint meetings? What are the AAA implications? Miklos also noted that we can revive VIVA if we like as an electronic alternative.
- 6 The journal is in progress. Marilyn Greenstein and Stewart Leech continue to talk with the publications committee and they will persevere on this issue. If anyone wants to see a copy of the proposal, they should contact Marilyn Greenstein.
- 7 On the issue of membership, there is a growing recognition in the AAA of the importance of technology. We should work

on that area and we should encourage PhD students to join.

- 8 We should continue to develop more links with other groups. The IMA link is a good opportunity. We should consider links with AICPA or AISEA etc. Stewart Leech will continue to pursue such opportunities. Carol Brown suggested we come up with a one page brochure that explains the benefits of the section and we should hand it out at CPEs and paper presentations, etc. We now have 305 members.
- 9 A comment was made that paper presenters should be members. Carol Brown noted that anyone who comes to the workshop is automatically a member. This year we had about 35 participants at the workshop. Carol also suggested that any doctoral students who present at the workshop have their workshop fees paid and it was also suggested that all doctoral students have their workshop fees paid. Carol noted that the CPE needs to have a reduced rate for doctoral students. The problem of finding doctoral students while they are still in school was also discussed. Stewart asked for suggestions to be emailed to him.
- 10 Next year we will have an outstanding dissertation award. Raj Srivastava will chair that committee. Sev Grabski noted that we should coordinate with the IS section so that one person doesn't win both awards (and perhaps that should be a matter for the by-laws).

Jim Mackie of the IMA then spoke briefly about the IMA conference in June in San Diego and wanting AIET to provide one of the sessions (1.5 hours) with MA related research. He noted that IMA gives out research grants to worthy applicants and they are currently focusing on live-long learning, training on the web, and technology/AI. The AIET session at the meeting will be controlled by AIET and Marilyn Greenstein will coordinate that. The deadline for IMA is October 1<sup>st</sup>.

The meeting was adjourned by Stewart Leech.

Minutes respectfully submitted by,

Amelia Baldwin  
Chair-Elect

## **Call for Nominations The 2002 Outstanding Dissertation Award AI/ET Section**

The AI/ET Section of the American Accounting Association calls for nominations for the AI/ET Outstanding Dissertation Award. The award is to recognize outstanding dissertations in the fields of artificial intelligence and/or emerging technologies.

Artificial intelligence includes the sub-fields of knowledge-based systems, neural networks, and heuristic problem solving; emerging technologies include (among others) the Internet, the World Wide Web, electronic commerce, workgroup and workflow technology, and interactive multimedia.

The winner of AI/ET Outstanding Dissertation Award will be presented with a plaque at the AI/ET Section Business meeting at the 2002 Annual Meeting. An abstract of the winning dissertation will be published in the Section Newsletter.

An entry may be nominated either by the student who wrote the dissertation or by one or more members of the dissertation committee. The entry must not have been previously or currently submitted for similar awards by other sections of the AAA.

The submission requirements are as follow:

- Dissertation topic dealing with artificial intelligence and/or emerging technologies.
- Dissertation completed between January 1, 2000 and December 31, 2001.
- Letter signed by the dissertation chairperson stating that the dissertation was completed and accepted by the degree granting institution during the above period.
- A nominating letter stating why the dissertation deserves special recognition.
- *A 12-page abstract of the dissertation. The abstract should focus on the aim, motivation, and significance of the research; and include a summary of the methodology, statistical analysis (as appropriate), results, limitations, and future research questions.*

*-Continued-*

**Call for Nominations The 2002 Outstanding  
Dissertation Award AI/ET Section  
-Continued-**

Please submit hard copy of all materials to:

Rajendra P. Srivastava  
Chair, Outstanding Dissertation Award  
Division of Accounting & Information Systems  
School of Business  
University of Kansas  
Lawrence, Kansas 66045-2003  
Phone: (913) 864-7590  
Fax: (913) 864-5328  
Email: [rsrivastava@bschool.wpo.ukans.edu](mailto:rsrivastava@bschool.wpo.ukans.edu)

All entries must be received by March 31, 2002.

The award committee may request finalists to submit a copy of their dissertation.

**Upcoming Events**

December 16, 2001— International  
Research Symposium on AIS  
concurrent with ICIS, New Orleans, LA

January 11-12, 2002—First Mid-Year  
Meeting of the AAA Information Systems  
Section in Orlando, FL

February 21-23, 2002—Tenth Annual AIS  
Research Symposium, Scottsdale, AZ

April 18-19, 2002---4<sup>th</sup> World Continuous  
Auditing Symposium, Salford University,  
Manchester, England see:  
<http://www.continuousauditing.org/>

April 23-24, 2002---5<sup>th</sup> annual ECAIS  
Copenhagen Business School (preceding  
the ECAA)

**Deadline!**

December 14, 2001---Last day to submit  
papers to the AAA Annual Meeting to be  
held in San Antonio TX, August 14-17,  
2002 without incurring a submission fee!  
(submissions accepted until January 11,  
2002 with \$50 submission fee). *Please  
support the Section by submitting manuscripts to  
the annual meeting!*

December 31, 2001--4<sup>th</sup> World Continuous  
Auditing Symposium submission deadline

**Journal Editors' Comments**

As suggested at the AIET Section's Annual Meeting, we invited the editors of several relevant journals to submit a statement of their publication's scope, aims and policies.

In this issue, we have statements from:

- Dan O'Leary, editor-in-chief, *International Journal of Intelligent Systems in Accounting, Finance and Management*;
- Steve Sutton, editor, the *International Journal of Accounting Information Systems*
- Enrique Bonson, co-editor, *International Journal of Digital Accounting Research*

In the Spring Issue, we will include similar statements from Dan Stone, *Journal of Information Systems*; Alan Sangster, *New Review of Applied Expert Systems and Emerging Technologies*, and Miklos Varsarhelyi, *Journal of Emerging Technologies in Accounting*.

If there are other journals that you think we should include, please send your suggestions to the AI/ET Newsletter Editor, Bonnie Morris at [bmorris@wvu.edu](mailto:bmorris@wvu.edu).

**The International Journal of Intelligent  
Systems in Accounting, Finance and  
Management**

Editor: Dan O'Leary

The International Journal of Intelligent Systems in Accounting, Finance and Management (IJISAFM) publishes original material concerned with all aspects of intelligent systems and knowledge management in accounting, business and management-based applications. IJISAFM is devoted to the improvement and development of theory and practice of intelligent system and knowledge management system design, development, implementation and use. It is concern with what happens when systems are moved out of the lab and into organizations. IJISAFM is not concerned with domain independent approaches, but is concerned with the impact and role of the domain in intelligent and knowledge-based systems. The journal is designed to appeal to academics and thoughtful practitioners.

We publish papers that employ a wide range of AI (Artificial Intelligence) and Knowledge Management-based approaches, including, for example,

- Intelligent Agents
- Chaos Theory
- Ontologies
- Case-based Reasoning
- Neural Networks
- Genetic Algorithms
- Fuzzy and Rough Sets
- AI under Uncertainty and Belief Functions
- Expert Systems
- Qualitative Reasoning
- Cognitive Models
- Emerging Approaches

Research can employ virtually all methodologies, including for example,

- Constructive, through the development of a prototype or real-world system
- Empirical, through analysis of artifact performance
- Analytical, through modeling of an artifact or organization
- Computer simulation, of organizations or processes
- Behavioral Study, of the impact of artifacts on organizations or people
- Economic Modeling, of choices or use of AI or knowledge management
- Case Studies, of the use of AI or Knowledge management in an organization.

Overall, the journal provides a communication forum for advancing the theory and practice of the application of intelligent and knowledge management systems in business and other organizational settings.

### **International Journal of Accounting Information Systems**

Editor: Steve G. Sutton (submit to [ijais@sba.uconn.edu](mailto:ijais@sba.uconn.edu))

Associate Editors: Vicky Arnold, W. Ken Harmon, Stewart A. Leech

**Mission:** *IJAIS* was founded on the belief that the AIS research community is best served by the existence of multiple top tier journals that promote quality scholarly works that advance the

field of AIS. Additionally, as an international journal, the editorial team is focused on the advancement of research among a global community of AIS researchers through the establishment of an international editorial board and through association with, and support of, conferences across the globe (e.g., Accounting Information Systems Research Symposium (U.S.), European Conference on Accounting Information Systems (Europe), and the International Research Symposium on Accounting Information Systems (global—associated with ICIS)). While *IJAIS* is most recognized as an outlet for behavioral AIS research, the editorial team promotes research from a broad range of methodologies and perspectives including among others critical, design science, empirical, ethnographic, philosophical, psychological, and sociological. *IJAIS* is a quarterly journal published in print by Elsevier Science, Inc. and available through their electronic service, Science Direct.

(*IJAIS* was published as *Advances in AIS* from 1992-1998)

### **The International Journal of Digital Accounting Research**

Co-Editors: Enrique Bonson, Miklos Vasarhelyi

The aim of The International Journal of Digital Accounting Research (IJDAR) is to contribute to make better known theory and practice's knowledge in digital accounting by promoting high quality applied and theoretical research. The primary audience of this publication would be academicians, graduate students, practitioners and anyone interested in digital accounting research.

We will publish papers involving a variety of topics, settings and research methods. We encourage a wide range of submissions, including, but not limited to: Accounting information systems, expert systems, knowledge acquisition, uncertainty representation, machine learning, case-based reasoning, rule induction, neural networks, genetic algorithms, intelligent agents, natural language, cognitive psychology, intelligent databases, continuous auditing, digital reporting, organisational impacts of technology etc. New theories, topical areas and research methods are encouraged.

## Recent Publications

Starting with the Spring Issue, L. Murphy Smith will edit an "In the Literature" section for the Newsletter that will include citations for relevant articles from many different journals.

In this issue, we including the table of contents for recent issues or forthcoming of several journals:

### ***International Journal of Accounting Information Systems***

#### ***Papers from Volume 2(Nos. 1-4)***

J.E. Hunton, V. Arnold, D. Gibson. *Collective User Participation: A Catalyst for Group Cohesion and Perceived Respect.* 1-17.

B. Tuttle. *Discussion of "Collective User Participation: A Catalyst for Group Cohesion and Perceived Respect."* 18-21.

J.M. Rose. *The Effects of Multimedia-Induced Affective States on Recall and Decision-Making by Individual Investors.* 22-40.

P.J. Steinbart. *Discussion of "The Effects of Multimedia-Induced Affective States on Recall and Decision-Making by Individual Investors."* 41-46.

R. Debreceeny, G.L. Gray. *The Production and Use of Semantically Rich Accounting Reports on the Internet: XML and XBRL.* 47-74.

S. Lang, M. Masoner, A. Nicolaou. *An Empirical Examination of the Influence of Organizational Constraints on Information Systems Development.* 75-102.

M.F. Mascha. *The Effect of Task Complexity and Expert System Type on the Acquisition of Procedural Knowledge: Some New Evidence.* 103-125.

D. Plumlee. *Discussion of "The Effect of Task Complexity and Expert System Type on the Acquisition of Procedural Knowledge: Some New Evidence."* 126-130.

D. Liang, F. Lin, S. Wu. *Electronically Auditing EDP Systems With the Support of Emerging Information Technologies.* 131-147.

M. Ettredge, V.J. Richardson, S. Scholz. *The Presentation of Financial Information at Corporate Web Sites.* 149-168.

J. Woodroof, D. Searcy. *Continuous Audit: Model Development and Implementation Within a Debt Covenant Compliance Domain.* 169-191.

C.L. Dunn and G.J. Gerard. *Auditor Efficiency and Effectiveness With Diagrammatic and Linguistic Conceptual Model Representations.*

B. Back, J. Toivonen, H. Vanharanta, Ari Visa. *Comparing Numerical Data and Text Information From Annual Reports Using Self-Organizing Maps.*

A.F. Borthick, P.L. Bowen, S.T. Liew, F.H. Rohde. *The Effects of Normalization on End-User Query Errors: An Experimental Evaluation.*

R. Poston and S. Grabski. *Financial Impacts of Enterprise Resource Planning Implementations.*

### ***The International Journal of Intelligent Systems in Accounting, Finance and Management***

#### **Ten Recent Papers**

Design principles for long-lived Internet agents  
*Robert J. Kauffman, Salvatore T. March, Charles A. Wood*

Agent-based supply chain disintermediation versus re-intermediation: economic and technological perspectives  
*Mark Nissen*

Dynamic pricing in a reputation-brokered agent-mediated marketplace  
*Giorgos Zacharia, Theodoros Evgeniou, Pattie Maes*

The efficacy of red flags in predicting the SEC's targets: an artificial neural networks approach  
*Ehsan Habib Feroz, Taek Mu Kwon, Victor S. Pastena, Kyungjoo Park*

Developing a bankruptcy prediction model via rough sets theory  
*Thomas E. Mckee*

Management control of complex, mission-critical processes  
*William E. Spangler, James M. Peters*

The impacts of electronic commerce on auditing practices: an auditing process model for evidence collection and validation  
*Chien-Chih Yu, Hung-Chao Yu, Chi-Chun Chou*

Decision-making capabilities of a hybrid system applied to the auditor's going-concern assessment  
*Mary Jane Lenard, Pervaiz Alam, David Booth, Gregory Madey*

Evaluating business credit risk by means of approach-integrating decision rules and case-based learning  
*Jerzy Stefanowski, Szymon Wilk*

Supporting virtual organizations through constraint fusion  
*Alun Preece*

### ***The International Journal of Digital Accounting Research***

#### **January-June, 2001 Issue**

Financial Reporting Web Sites: What Users Want in Terms of Form and Content  
*Roger Debreceny, Glen L. Gray and Theodore J. Mock*

Internet Transaction Anxiety & Recognition of Assurance Services  
*Clinton E. White, Jr*

Risks and Controls in the Implementation of ERP Systems  
*Severin V. Grabski, Stewart A. Leech and Bai Lu*

Prediction of Corporate Financial Distress: An Application of the Composite Rule Induction System  
*Li-Jen Ko, Edward J. Blocher and P. Paul Lin*

### ***Journal Of Information Systems***

#### **Contents Volume 15 - Spring 2001 - Number 1**

Market Reaction to ERP Implementation Announcements  
*David C. Hayes, James E. Hunton, and Jacqueline L. Reck*

A Blueprint for an AIS Consulting Course  
*Stephanie M. Bryant*

Developing Database Query Proficiency: Assuring Compliance for Responses to Web Site Referrals  
*A. Faye Borthick, Donald R. Jones and Ryan Kim*

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### **Call for Papers**

*VI International Conference On Artificial Intelligence And Emerging Technologies In Accounting, Finance And Tax*

September 27, 2002  
UNIVERSITY OF HUELVA, SPAIN

Jointly sponsored by the

Research Group On Artificial Intelligence In Accounting, University Of Huelva

AECA's Commission On New Technologies and Accounting and

Artificial Intelligence and Emerging Technologies Section of the American Accounting Association

**Submission Deadline: June 4, 2002**  
**Contact: Enrique Bonson, (bonson@uhu.es)**

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