American Accounting Association

Strategic & Emerging Technologies section

Annual Business Meeting Minutes

August 5, 2013

President Ingrid Fisher called the meeting to order at 2:04 p.m. 36 members attended.

Ingrid outlined the agenda and gave the president’s report. The first topic was the Mid-year meeting in Ft. Lauderdale and DRAW 1, the First Design Science Research in Accounting Workshop. **Alan R. Hevner** of College of Business at the University of South Florida was the research method expert speaker. Draw2 is scheduled for January 2014.

Next, the first Special Topics in Strategic and Emerging Technologies in Accounting, Auditing and Taxation Conference was described. The focus of the conference, held March 1st in New York, was Text Analytics in Accounting. There were 49 attendees including international attendees. The special topics conference provides a pipeline for JETA. Four papers from the first conference are now under review at JETA.

The process for providing seed money for future special topics conferences was described. The proposal submission process is detailed at <http://aaahq.org/set/events/conferences.html>. An approved proposal would be eligible for funding of between $500 -$2,500. Graham Gal described the Memorandum of Understanding (MOU) process which needs to be followed by conference organizers. The MOU process requires that the proposal include information detailing the conference sponsor, the date, as well as the various duties, obligations and responsibilities. There does not seem to be any particular liability for the section.

The 22nd annual SET workshop was held on August 3rd. Twenty papers were presented and there were 40+ attendees. This will be the last conference organized by Amelia Baldwin. The member applauded Amelia for her years of efforts on this conference. Michael Alles suggested that we try to increase attendance at the workshop and encourage new PhDs to attend the workshop.

The 4th Annual SET Transformative Technologies in Accounting Workshop was held on Sunday, August 4th. Attendance this year was down from previous years when the workshop was held on Friday. Robyn Raschke suggested that we need to cross-pollinate the workshop and have speakers from other areas. Peter Gillett suggested running the workshop alternate years and/or reduce it to a half day program. Michael Alles asked why the workshop had to be held in conjunction with the annual meeting. Other suggestions included switching the workshop back to Friday in increase attendance and perhaps encourage more practitioners to attend. Robyn indicated that two of the speakers from this year’s workshop expressed interest in returning next year to Atlanta. Graham Gal said that the workshop could be recorded for members who could not attend. The cost of recording the workshop was estimated at $5,000. Barbara Lamberton asked if it was possible to have the workshop structured as a webinar but the consensus was the cost would be prohibitive.

Cheryl Dunn announced a call for papers and panel proposals for the 5th Annual Pre-ICIS Workshop on Accounting Information Systems. The workshop is sponsored by the Special Interest Group on Accounting Information Systems (SIG-ASYS) and will be held December 14th in Milan Italy. The submission deadline is August 25th.

Cheryl handed out the Treasurer’s report which an ending balance of $87,693.84 for the 2012-2013 fiscal period. Peter Gillett asked about the dues and trends. Cheryl explained that the downward trend reflects lower membership numbers, a trend that has occurred in AAA overall. The current member number is estimated at 207, although the membership numbers are not always accurate. The financial report also shows a large swing in inflows from sponsorships from last year to this year. Cheryl indicated that she did not know that she needed to send an invoice for the sponsorship funds and the funds will be forthcoming. The suggestion was made that we make sure to separate the sponsorship funds from the registration fees on future reports. These reports are prepared by AAA.

Committee Reports

Jadish Pathak presented the Research Committee Report- Thirteen papers were submitted for the annual meeting, six of these were related to modeling. The section also had three proposals for panels. We had eleven reviewers, five of which were reviewers for modeling papers. Three out of the thirteen were clear accepts while four were clear rejects. Three of the submissions were highly original papers. The section was allocated three sessions.

Barbara Lamberton of the Education Committee reported on progress on an initiative to compare the technologies that are used in the “real world” to those that are taught in accounting classes. The focus of the study is planned to go beyond AIS class. Progress to date includes an extensive literature review, development of a survey and completion of a proposal. The proposal was presented by Guido Geerts in June 2013.

Alex Kogan reported on JETA. The 2012 edition Volume 9 is available. The edition includes five research articles and one case study. Alex would like to see more and better submissions. The journal has a need for more reviewers and more quality submissions. The length of time for review of submissions is another challenge with one-third of the submissions taking over four months. One paper is in the sixth round of review. It was also announced that there would be a new editor starting in 2014. Alex announced that Dan O’Leary is completing a review of AIS programs and courses.

The declining membership was also discussed and an audience member suggested that we should try to contact students and encourage student presentations as a way to build the membership levels. An audience member also suggested that the section reach out to other disciplines by contacting the respective program directors.

The reporting on the Regions was skipped because there was not much happening.

It was announced that the nominating committee needs to identify who will be the incoming officers, specifically the secretary/treasurer. Robyn Raschke and Sunita Goel agreed to serve on that committee.

Next, the awards were announced. The Section’s education award went to Clyde Stambaugh of Murray State University. Jadish Pathak received the Research award. The Best Dissertation award went to Danielle Lombardi.

Amelia Baldwin indicated that there was a tie for the best paper at the workshop. The papers were:

“XBRL and Benford’s Law – A perfect symbiosis in detecting earnings management.” by Klaus Henselmann, Domink Ditter & Elizabeth Scherr of Friedrich-Alexander Universitat.

and

“Toward an Understanding of Excel Functional Skills Needed for a Career in Public Accounting” by Linda Ragland & Usha Ramachandran of Georgia State University.

Ingrid passed the floor to Brigitte, the incoming president. Brigitte thanked Ingrid for her service to the section. Brigitte mentioned that Miklos won Outstanding Accounting Educator Award which was presented at the plenary for his many contributions to Accounting Information Systems Education.

Brigitte discussed the SET mission and the need for volunteers. She also stated this is the 10th anniversary of JETA. This is an important milestone for the section and journal because some schools, such as Brigitte’s school, do not recognize articles in journals that are less than ten years old. Thanks for all our helped in the launching and development of the journal.

Brigitte then showed and reviewed the list of new officers and committee appointments. For the coming year, Nancy Uddin is President Elect, Cheryl Dunn is VP-Academic, Brian Sommers is VP-Practice, Barbara Lamberton is Secretary/Treasurer, Ingrid Fisher is past President, Graham Gal is council rep.

Brigitte then opened a discussion about the theme for the coming year. An audience member asked if the section was in danger of being eliminated due to relatively low membership numbers. Another member mentioned that that has been a continuing problem for the section but should not result in its elimination. The discussion moved on to JETA and various options to get the journal more visibility. Options included working with authors to record a video about their article and investigating how we can optimize search engines to be able to find JETA. Other options included opening electronic access to all sections.

Future events include DRAW2 set for January 23, 2014 and the Midyear is scheduled for January 24 – January 25, 2014. The Big-Data conference is scheduled for March 28, 2014.

Meeting adjourned at 3:47 pm.