



Strategic and Emerging Technologies Newsletter *Spring 2017 Edition*

SET Section Newsletter

Co-Editors: L. Murphy Smith and Dawna M. Drum

Letter from the President:



Dear SET Members,

We began the 2016-17 academic year in New York City with the AAA's 100th Annual Meeting. As a critical part of that historical meeting, SET hosted the 7th Transformative Technologies Workshop and the 25th SET Research Workshop as well as hosting several concurrent paper and panel sessions. Both workshops were well-attended providing attendees with knowledge of a number of exciting teaching and research topics.

We thank Miklos Vasarhelyi for his tireless and diligent efforts as editor the *Journal of Emerging Technologies in Accounting* (JETA), our section's journal. The Fall 2016 issue is available at <http://aaajournals.org/toc/jeta/13/2>, and pre-prints of papers accepted for the next issue are available <http://aaajournals.org/toc/jeta/0/0>. Please consider sending papers to JETA.

This past January, our midyear meeting was held jointly with the AIS Section in Orlando, Florida. I want to thank Mike Kraten, our Mid-Year Coordinator, and all the volunteers for their efforts in making the meeting an outstanding experience for all attendees. Don't miss Mike's recap of the Mid-Year in this newsletter. We are also very grateful for Mike's continued efforts in the area of social media for the section. Mike continues to be the driving force behind the development and promotion of the social media for the section

In August 2017 at the AAA Annual Meeting in San Diego, SET will sponsor the 8th Transformative Technologies Workshop and the 26th SET Research Workshop as well as hosting several concurrent paper and panel sessions. We are continuing the practice of waiving the workshop fee for doctoral students who want to attend the Saturday Research Workshop. This year we are also waiving the fee for any doctoral student who would like to attend the Transformative Technologies Workshop. Please send us the names of doctoral students who want to attend either or both workshops by the first week in June. To avoid the problem of doctoral student paying upfront for the fees and then waiting for reimbursement, we are making a slight change in the workshop registration procedure for doctoral students this year. Specifically, doctoral students with waived fees should NOT register for the workshop(s) when registering for the Annual Meeting. The AAA will manually add them to workshop attendees.

You will notice a new face shown as one of the co-editors of the section newsletter. We want to welcome Dawna Drum who will be taking over as newsletter editor starting in the fall. We thank Murphy for his many years of service as the Newsletter editor. Please see the Member Profile

section of the Newsletter to learn more about Dawna. The Member Profile section is a new addition to the newsletter. Please consider sending us your profile.

We are continuing the tradition of having our business meeting as a Monday morning breakfast meeting. The section is subsidizing the price so you will pay less than the section is being charged. Please sign up for that breakfast when you register for the AAA meeting.

I look forward to seeing everyone in San Diego and continuing to serve you as president until the breakfast business meeting in August at the AAA meeting. Have a great summer!

Sincerely,

Barbara Lamberton

Barbara Lamberton
University of Hartford
lambertonb@aol.com



University of Hartford aerial view; Motto: Ad humanitatem (Latin: For Humanity)

Happy Summer 2017 to All SEI Section Members!

We hope your spring semester is going well. There are many exciting events and activities this summer and the coming school year. Please let us know anytime we can be of assistance to you.

	President: Barbara Lamberton University of Hartford lambertonb@aol.com		Council Representative: Graham Gal University of Massachusetts at Amherst gfgal@som.umass.edu
	President-Elect: Rob Nehmer Oakland University nehmer@oakland.edu		Webmanager: Tawei (David) Wang, University of Hawaii at Manoa Email: twwang@hawaii.edu
	Secretary/Treasurer: Robyn Raschke University of Nevada, Las Vegas Email: robyn.raschke@unlv.edu	 	Newsletter Co-Editor: Murphy Smith Murray State University msmith93@murraystate.edu Newsletter Co-Editor: Dawna M. Drum Western Washington Univ dawna.drum@wwu.edu
	Vice-President-Academic: J. P. Krahel Loyola University - Maryland jkrahel@loyola.edu		<i>Journal of Emerging Technologies in Accounting</i> (JETA) Editor: Alex Kogan Rutgers University kogan@rutgers.edu
	Vice-President-Practice: Lynda Schwartz Upland Advisory LLC 200 Upland Road Newtonville, MA 02460 lynda.schwartz@ uplandadvisory.com		<i>Journal of Emerging Technologies in Accounting</i> (JETA) Incoming Editor: Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey http://aaajournals.org/loi/jeta

AAA Annual Meeting, Aug 5-9, 2017, San Diego, CA, USA

As the AAA begins its second century, the theme of the 2017 Annual Meeting in San Diego is "Imagining Our Future," exploring the roles that we can take to help shape the future.

Accounting will continue to be critical to a prosperous society, and as the world's leading academic accounting organization, we must respond to the changes in our global environment as Thought Leaders in Accounting. Please join us in San Diego August 5 through August 9, 2017 for the Annual Meeting and Conference on Teaching and Learning (CTLA) as we embark on our next 100 years, and help us to become an even stronger and more impactful association!



SPECIAL NOTE: The Strategic & Emerging Technologies Section business/breakfast meeting is tentatively Monday, August 7, 2017, 6:45 am.

AAA Meeting Hotel:

MANCHESTER GRAND HYATT SAN DIEGO

1 Market Place

San Diego, California, USA, 92101

Tel: +1 619 232 1234

The hotel is a premier downtown waterfront hotel, a springboard to discover the vibrant culture and natural beauty of Southern California. The Manchester Grand Hyatt San Diego is ideally situated on San Diego Bay between the San Diego Convention Center and the city's popular Seaport Village. The hotel offers a spectacular waterfront resort-like setting, complete with shopping, dining, and entertainment venues. For a day adventure, take a stroll along the boardwalk and enjoy various local waterfront shops and sites, spend time with family at the World Famous San Diego Zoo, or explore various art, photography and natural history museums at Balboa Park. The city comes to life at night - Manchester Grand Hyatt San Diego is within walking distance to restaurants, bars and nightclubs located in the ever popular Gaslamp District.



Upcoming AAA Meetings:

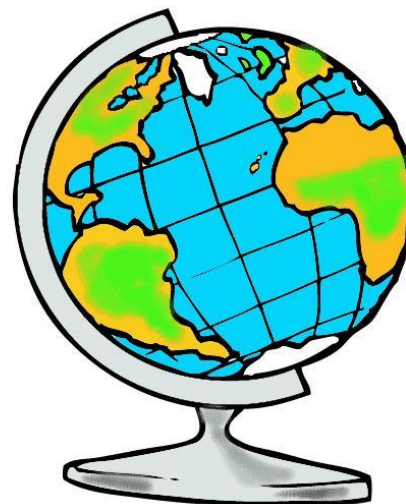
2017 Southeast Region Meeting
4/27/2017 - 4/29/2017
Miami, FL

2017 Mid-Atlantic Region Meeting
5/4/2017 - 5/6/2017
Arlington (Crystal City), VA

2017 Northeast Region Meeting
10/19/2017 - 10/21/2017
Providence, RI

2017 Teaching, Learning and Curriculum Section
Midyear Colloquium
11/16/2017 - 11/18/2017
Tampa, FL

More Meeting Info on AAA Website (<http://aaahq.org/Meetings/AAA-Meetings>).



Looking ahead, after the 2017 meeting in San Diego, the next AAA Annual Meeting will be held in:



National Harbor, MD-Washington, DC (August 4-8, 2018)

Report on the Midyear Meeting of the SET Section
by Michael Kraten, Associate Professor, Providence College



Did you attend the 2017 Joint Midyear Meeting of the Accounting Information Systems section and the Strategic and Emerging Technologies section? It was held in Orlando, Florida on Friday, January 20, 2017 and Saturday, January 21, 2017.

Our SET section presented three concurrent sessions. One featured research manuscripts on Learning, and another focused on Enterprise Models and Auditing Frameworks.

A third featured a Dialogue format on a variety of topics. We also arranged for a plenary panel discussion regarding Cybersecurity Risk Management Program Examination Engagements.

In addition, for the first time ever, our section utilized a Wordpress blog to convey procedural information to meeting participants. We also utilized the blog as a promotional resource, highlighting “coming attractions” in advance of the meeting.

You are welcome to review the blog postings at aaaset.wordpress.com. There is also a companion Twitter account at [twitter.com/@AAA_SET_Section](https://twitter.com/AAA_SET_Section).

Of course, we plan to keep the ball rolling in San Diego, California this summer at the 2017 Workshops and Annual Meeting. We look forward to greeting you then!



Providence College - Top 25 most beautiful college campuses; Motto: Veritas (Latin: truth)

Member Profiles



Dawna Drum: I started teaching Accounting Information Systems at Western Washington University in Bellingham, WA, in September, 2016. Before that, I taught AIS at the University of Wisconsin-Eau Claire for 4 years, where I had also managed the technology for the College of Business for 9 years before receiving my PhD from Indiana State University in 2010 and securing the tenure-track AIS position. In a previous life, I was an IT Project Manager involved in ERP and Accounting systems implementations and support.

My personal life is pretty eclectic. I love working on classic cars with my husband and I'm currently restoring a rather unusual 1972 Super Beetle. We also have a 1969 Mustang Mach 1, a rat rod based on a 1923 Model T Ford, and a 1968 VW Dune Buggy. I do a lot of quilting, both by machine and by hand, and I love to read fantasy science fiction. Now that I live in the Pacific Northwest, I bought a good set of hiking boots, and am learning the trails in the area with my dog, Watson.

I'm excited to be your new newsletter editor! I hope more of you will consider sending me a quick profile of yourself so that we can get to know a bit about each other. If I don't get any submissions, I am perfectly willing to call in people, just like I would in class.



Robyn Raschke: Being an academic is a second career for me. Previously I worked for close to 20 years in various accounting management positions. My first job out of college was with Touche Ross & Co. in the Atlanta office. I enjoyed learning about a variety of industries. I was recruited out of public accounting and sent to live in Los Angeles for several months learning how to do participation accounting for Turner Entertainment Co. Back then, Ted Turner bought the MGM library of films, so Turner Entertainment was the company that handled all the distribution to other Turner entities as well as international entities of the television and movies from the library. I found participation accounting interesting because you had to read each contract and the contracts would be different depending on what was negotiated, i.e. producers, directors, and actors would negotiate different deals. Each film or television series had different contracts. My favorite was working on the Dr. Seuss product "How the Grinch Stole Christmas".

I left Atlanta and moved to San Francisco in the early 90's and worked for several internet startups until I decided to strike out on my own and do accounting information systems consulting. I enjoyed my time working as a consultant and solving problems. I always enjoyed developing my accounting staff and thought that I might want to go back to teach. I had such a great learning experience during my undergraduate and master's program at University of Georgia and wanted to share that with others. I didn't realize until I started talking to professors that a PhD meant more than teaching and I also needed to be focused on research. I needed to understand what is accounting research and would I like doing it as a career? I wasn't sure, but I was always curious about business and solving problems and felt that it would be important to understand how and why managers make their decisions and how organizations can perform better. I am grateful that while at Arizona State University, I was able to work on my PhD in an

area that interests me. In addition, I feel fortunate that my research is respected and valued at UNLV.

I'm still having fun and find that although I work probably harder than I did in business, the variety of engaging with my students and peers keeps things incredibly interesting for me!



Michael Kraten: My very first exposure to the world of strategic and emerging technologies came early in life, when I was in grade school. The technology was PONG, a primitive tennis video game that used television sets as displays. Would you like to play it? MIT offers a free (and slightly simplified and modernized) online version of it on their Scratch web site.

After wearing my PONG joysticks down to their nubs, a good friend of mine purchased a TRS-80 Model II desktop computer from a Radio Shack store. Although I was quite disappointed in its limited graphics capabilities (see, for instance, its Dancing Demon application tapping to the song Ain't She Sweet?), I was astonished by the productivity applications on that device.

WordStar! And VisiCalc! I stared in fascination as the era of typewriters and calculators simply melted away.

Today, I'm still exploring the world of gaming technologies, with a focus on developing educational applications that enhance the productivity of learning activities. I'm collaborating, for instance, with fellow SET Section member Steve Kozlowski on developing a theoretical model of educational gaming. And I'm incorporating collaborative blogging technologies into my capstone accounting course work at Providence College.

This is an unusual approach to writing a member profile, isn't it? After all, I could've mentioned that I was born and raised in Brooklyn NY, that I spent the first sixteen years of my career as an auditor, a management consultant, and an entrepreneur, and that my academic research interests embrace public interest issues and integrated reporting.

But this opportunity to write a profile led me to reflect on what attracted me to strategic and emerging technologies in the first place. I've also reflected on how I've built an entire career on those experiences. And so I've concluded that these activities define who I am as well as any traditional biography can.



Robert A. Nehmer is an Associate Professor at the School of Business Administration of Oakland University. Dr. Nehmer's research interests include formal systems, internal controls, natural language, and critical theory. His current research projects are in continuous auditing, risk assessment, leveraging information technologies in internal control settings and XBRL representations. He has published and presented his research in numerous academic and professional journals and conferences. He has published in journals including Annals of Operations Research, Journal of Information Systems, International Journal of Disclosure and Governance, Journal of Emerging Technologies in Accounting and International Journal of the Mathematics of Operational Research.

One current research project involves the modeling of software transaction agents in eCommerce settings. This research is of interest to people considering the implications of XBRL, continuous auditing, and software agents systems in business and specifically accounting

environments. It provides a description of the use of software agents as internal controls rather than as data collection tools. The model is derived by considering software agents generally and then introducing a transaction processing setting in which the agents operate. The transaction setting considered is in eCommerce settings. This setting is informed by using the COSO and COBIT internal control and audit models. The intent of this is to make the model relevant in continuous audit environments. The research considers the implementation of the model in XML and XBRL application environments. The XBRL application environment includes the XBRL General Ledger extensions. The model provides a framework to use when considering how and where agent technologies might best be deployed in such application environments for purposes of internal control and continuous auditing.

Another project is on an on-going effort to model agent societies in continuous auditing environments. Continuous auditing is an extension of traditional period auditing. In traditional auditing systems, the operation of the system is audited ex post and an opinion is rendered on the financial statements (external audits) or recommendations are made for control system changes (internal audits). Ex post auditing is founded on the concept of a period of time. Continuous auditing can be conceptualized as making this period of time arbitrarily small. The research focuses on risk management, systems of internal controls, and transaction processing environments. In this setting, investments in systems of internal controls are justified by their risk reducing properties. By using a framework in a web-based eCommerce application setting, the domain structure is defined in a way to allow the implementation of systems of internal controls as systems of agents which perform risk monitoring activities. There have been few formal attempts to define systems of internal controls in the accounting literature. The system defined in this project is based solely on the risk reducing activities of a community of software agents. The community is implemented as a three-tier hierarchy. The lower tier monitors risk at the elementary transaction level, which is defined as validity of the transaction components. The next tier in the hierarchy monitors the risks over the class of transaction components. The upper tier monitors risks across transactions. The research provides a concrete definition of a system of internal controls in a transaction setting as well as a means of implementing those controls as software agents.

Dr. Nehmer teaches courses in assurance and accounting information systems to graduate and undergraduate students. He received his doctorate, masters, and bachelor degrees in Accountancy from the University of Illinois - Urbana/Champaign. He is a member of the American Accounting Association, the Information Systems Audit and Control Association, the Association for Symbolic Logic, and is an active member in the EDMC/OMG Financial Industry Business Ontology group. He has taught at the University of Illinois, The Ohio State University, Georgia State University, Berry College, and Quinnipiac University prior to coming to Oakland.



Alex Kogan received his BS/MS in Operations Research from Phystech—Moscow Institute of Physics and Technology, and his Ph.D. in Computer Science from the USSR Academy of Sciences. He is currently Professor of Accounting Information Systems at Rutgers Business School. Alex's research efforts have been in the foundations of information systems. Prof. Kogan has published more than 80 papers. His research covers a wide range of topics from the development of fundamental aspects of established technologies such as knowledge-based systems to the prospects, problems and applications of emerging technologies such as continuous

auditing, audit analytics, and electronic commerce, and his articles have appeared in Artificial Intelligence, IEEE Transactions on Knowledge and Data Engineering, Decision Support Systems, Journal of Information Systems, Theoretical Computer Science, Information Processing Letters, Annals of Mathematics and Artificial Intelligence, Mathematical Programming, Discrete Applied Mathematics, SIAM Journal on Discrete Mathematics, Auditing: A Journal of Practice and Theory, Accounting Horizons, International Journal of Accounting Information Systems, International Journal of Digital Accounting Research, Journal of Emerging Technologies in Accounting, Journal of Information Technology Theory and Application, International Journal of Uncertainty, Fuzziness and Knowledge-Based Systems, Annals of Operations Research, INFOR—Information Systems and Operational Research, IS Audit & Control Journal, Management Accounting, Journal of Computational Mathematics and Mathematical Physics, Soviet Mathematics—Doklady), conference proceedings, and topical volumes.

Prof. Kogan is a past President of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association (currently called the Strategic and Emerging Technologies [SET] section of AAA) and a member of RUTCOR—Rutgers University's Center for Operations Research. Professor Kogan is the incoming Senior Co-Editor of the Journal of Information Systems, He is the past Editor and a current Associate Editor of Journal of Emerging Technologies in Accounting, and a member of the Editorial Boards of the Annals of Mathematics and Artificial Intelligence and International Journal of Digital Accounting Research. Prof. Kogan was a Guest Editor of the Special Issues of Discrete Applied Mathematics on Discrete Mathematics and Data Mining (DM & DM).

Prof. Kogan has received the Rutgers University's Board of Trustees Research Fellowship for Scholarly Excellence, and the Research and Service Awards of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. Prof. Kogan was one of the founders (in 1994) of the Rutgers Accounting Web—the oldest and one of the largest accounting Web sites on the internet.



Moscow Institute of Physics and Technology; Motto: Sapere aude (Latin: Dare to be wise)

CALL FOR PAPERS
TWENTY-SIXTH ANNUAL STRATEGIC AND EMERGING TECHNOLOGIES RESEARCH
WORKSHOP
SATURDAY, AUGUST 5, 2017

The 26th Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax will be held on Saturday August 5, 2017 in San Diego, CA, which will be held in conjunction with the AAA Annual Meeting, August 5-9, 2017.

RESEARCH DOMAIN

Papers are welcome on any topic relating to strategic and emerging technologies applied to any area of accounting, applying any research methodology including design science (DSR). Examples of research presented at recent workshops: text/data analytics, REA, continuous assurance, fraud detection, evidential reasoning, information modeling, genetic programming, neural networks, natural language processing, intelligent databases, intelligent agents and object oriented computing, XML, XBRL.

AWARDS

Two Best Paper awards will be given: one for the best paper submitted by a doctoral student and one for the best paper submitted by a faculty member.

GUIDELINES

Working papers that have not been accepted for publication are eligible for submission. Early stage research and doctoral proposals from doctoral students are particularly encouraged. Authors from anywhere in the world are welcome.

Papers will be considered for the SET Section Journal, Journal of Emerging Technologies in Accounting (JETA), at the option of the author. Please indicate if you would like your paper to be considered for JETA publication.

Authors of accepted papers are expected to pay associated registration fees. The registration fees are waived for doctoral student members of the SET Section presenting their research.

KEY DATES

5 May 2017- Email either (1) extended abstract with paper title, name of authors and description of approximately 300 words, or (2) the full paper to all members of the program committee below with "SET Research Workshop" in the subject line. All submissions must be rtf or MSWord format - no PDFs.

19 May 2017- Decisions emailed to authors.

7 July 2017- Full papers due.

PROGRAM COMMITTEE

Rob Nehmer, nehmer@oakland.edu

Ingrid Fisher, ifisher@albany.edu

JP Krahel, jkrahel@loyola.edu

Call for Papers – Special Theme
International Journal of Accounting Information Systems

**Faithful Representation: A Fundamental Characteristic in
Accounting (and) Information Systems**

In 2010 the International Accounting Standards Board introduced “Faithful Representation” as one the two fundamental qualitative characteristics of financial reporting. Of all the research domains in accounting, the concept of “representation” has arguably played the most significant role in accounting information systems (as indeed it has more broadly in information systems). The view of accounting as a practice for generating useful representations of economic phenomena is very much an accounting information systems view dating back at least to the 1970s. Surely then accounting information system (AIS) and cognate researchers are well positioned to contribute substantially to the broader field’s understanding of the notion of representation and faithful representation in particular.

The *International Journal of Accounting Information Systems* therefore is calling for papers for a special theme, (to run across multiple issues), on “Faithful Representation: A Fundamental Characteristic in Accounting (and) Information Systems”. The purpose of this special theme is to encourage contributions that showcase the fundamental role of AIS issues in accounting research and practice. Submissions are invited that address the centrality of representation in accounting information systems and accounting more broadly. Papers should address a question of accounting arising from AIS, and enhance our understanding of representation. Possible topics could include:

- The development of reporting systems and technologies (e.g., XBRL) and their impact on faithful representation.
- Enhancing faithful representation by AIS enabling a broader scope for reporting either externally (e.g. integrated reporting, sustainability reporting) or internally (e.g. risk management, non-financial performance measures).
- The role of AIS in providing access to more complete, error free and unbiased data for fair value accounting and measurement more broadly.
- AIS processes and internal controls and faithful representation of accounting phenomena.
- The role of IT in facilitating audit and assurance to achieve more faithful representation of accounting phenomena (e.g., continuous audit, audit analytics).
- Faithful representation of IT value
- Semantic modelling of accounting phenomena and faithful representation.
- Judgment and decision making with AIS-delivered faithful (or indeed unfaithful) representations.

Please contact the Guest Editor, Professor Michael Davern (mjdavern@unimelb.edu.au), The University of Melbourne, to discuss any other additional topics that you believe are appropriate for inclusion in the special theme.

The intention is to run this special theme in two volumes of the *International Journal of Accounting Information Systems* in 2017 and 2018. The submission deadline for the first volume with the special theme is 31 October 2016. The anticipated deadline for the subsequent volume is 31 October 2017.

(Available online at <http://www.journals.elsevier.com/international-journal-of-accounting-information-systems/call-for-papers/faithful-representation-a-fundamental-characteristic>)

CALL FOR PAPERS
Special issue for *Managerial Auditing Journal*
Audit Data Analytics (ADA)

Guest Editor:

Theo Stratopoulos
University of Waterloo
tstratop@uwaterloo.ca

Audit Data Analytics issues are of universal concern and are an area of interest among professionals and academics involved in risk assessment, control assessment, analytical review and detailed testing. Professional bodies around the world have issued guides but there is little academic research on the strengths and weaknesses of the various ADA methods and techniques proposed. This special issue will bring together several papers on diverse topics in ADA and encourage expanded interest in this area among researchers and educators.

This issue seeks to publish papers that address the following questions. A wide range of methodologies are welcomed:

- Detailed Testing Analytics – 100% vs. sampling
- Big Data Analytics for Auditors
- Use/acceptance of ADA tools
- Effect of ADA Adoption on Auditing Process
- Fraud Detection Analytics
- Process Mining
- Visualization Techniques for Auditors
- Unstructured Data Analytics
- Substantive Analytical Procedures
- ADA and Auditing Standards

While these represent some major questions that need to be answered, other quality work on ADA will certainly be considered.

To submit a paper, please use ScholarOne Manuscripts, the online submission and peer review system. Registration and access is available at:
<http://mc.manuscriptcentral.com/maj>

Full information and guidance on using ScholarOne Manuscripts is available at the Emerald ScholarOne Manuscripts Support Centre: <http://msc.emeraldinsight.com>

Please ensure you have read the [author guidelines](#) before submitting.

Submission deadline: June 30, 2017

If you are interested in reviewing papers for this issue, please register as a reviewer in ScholarOne

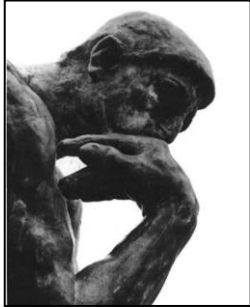
If you have any questions about the special issue or your intended submission, please contact the [guest editor](#).

Dr Stratopoulos is a member of the Audit Data Analytics (ADA) task force of CPA Canada where has co-developed a CPA Canada survey about the state of ADA in Canada. In addition, Dr Stratopoulos has published research on the subject on ADA adoption and the implications of big data analytics to the accounting profession.



University of Waterloo Motto: Concordia cum veritate (Latin: In harmony with truth)

Teaching News:



PowerPoint Presentations on Ethics: Available online

(<http://goo.gl/O0Mxat>) are four ethics-related presentations: (1) Ethics in Business and Society, (2) Pursuit of Ethics: Heroes and Villains in Life and Legend, (3) Teaching Ethics: Why, What, How, and (4) Ethics--The Basics and Why It Matters: An Ethics Presentation Adaptable across Academic Fields. Ethics is a critically important issue for persons working in accounting and other areas of business. While teaching technical concepts and skills, various professional organizations, ask that business school faculty integrate ethical training into their classes. While financial statement

analysis and corporate financial reporting requirements are important technical topics, the issue of ethics addresses deeper truths about doing business and life in general. These presentations make a compelling argument that what really satisfies a person's soul is not fame and fortune, but living a life reflecting noble character and personal integrity



Quick Links to Online Accounting and Auditing Resources: Available online (<https://goo.gl/8So2ym>) are links to a variety of useful accounting and auditing websites. This website makes it easy for students and others to identify some key accounting- and auditing-related websites. The websites are categorized among seven categories: financial accounting, auditing, international accounting and auditing, research and publications, accounting organizations, information technology, and ethics. Among the accounting organizations on the list of links is the American Institute of

CPAs (AICPA). The AICPA and its predecessors have been serving the accounting profession since 1887. Another organization on the list is the Institute of Internal Auditors (IIA), which was established in 1941. The IIA serves more than 70,000 members from more than 100 countries in internal auditing, governance and internal control, IT audit, education, and security. Another organization on the list is the Institute of Management Accountants (IMA). The IMA has a global network of more than 70,000 members in 120 countries and 300 professional and student chapters. The website offers resources such as continuing education; on-line issues of the IMA's journal, *Strategic Finance*; and information about the IMA's certification program.

SET Section Awards:

The SET Section gives out the following awards: dissertation award, educator award, and researcher award.

Outstanding Dissertation Award

The Section periodically (usually annually) awards the SET Outstanding Dissertation Award. The award is to recognize outstanding dissertations in the fields of artificial intelligence and/or emerging technologies.

Website: http://www2.aaahq.org/set/dissertation_award.cfm

Outstanding Educator Award

The SET section operates an annual competition to identify the Outstanding Educator of the year. The purpose of this award is to recognize outstanding education contribution in the field of SET. The winner of this award is honored with a plaque usually presented at the Annual SET Section Business Meeting.

Selection process for the award:

- The committee chair should receive the nomination by the deadline.
- To be eligible for consideration, the nominee must be a current member of the AAA.
- A member of the SET Section must nominate the individual.
- The nominating letter must include a statement as to why the individual is nominated and an assessment of the individual's educational contributions.
- SET section officers and award committee members are ineligible for the award.

Website: http://www2.aaahq.org/set/outstanding_educator_award.cfm

Outstanding Researcher Award

The SET section operates an annual competition to identify the Outstanding Researcher of the Year. The purpose of this award is to recognize a researcher for their outstanding published research in the field of SET. The winner of this award is honored with a plaque usually presented at the Annual SET Section Business Meeting.

Selection process for the award:

- The committee chair should receive the nomination by the deadline.
- To be eligible for consideration, the nominee must be a current member of the AAA.
- A member of the SET Section must nominate the individual.
- The nominating letter must include a statement as to why the individual is nominated and an assessment of the individual's research (which is broadly defined and can include peer-

reviewed books, monographs, and journal articles relating to research in the field of SET).

- SET section officers and award committee members are ineligible for the award.

Website: http://www2.aaahq.org/set/outstanding_researcher_award.cfm



Contact the Newsletter Editors:



Please send items of interest for the next newsletter, including:

- Recent books or journal articles related to SET - whether you have published them or you have seen other people's work that you think our section members should know about.
- Conferences and calls for papers related to SET - make sure all regional or local events you may be involved with get good billing this way.
- This could include non-AAA events too (if directly relevant to section members' interests) - Have you been to an interesting meeting recently? Why not write a few paragraphs for us describing who presented what so we can all benefit in some way from events we couldn't attend?
- Personal accomplishments e.g. promotions or awards (don't be shy now!) Have you changed jobs recently? Let people know where you are now via the newsletter perhaps!
- A short write-up about your life/career to include in a "Member Profile" in the newsletter.
- New research projects started or updates on current ones you may be working on. PhD students
- Tell us what you are doing and what you are finding out - there may be people out there who can help you in all kinds of ways you hadn't thought about - ask! Perhaps you'd like to submit a short article for the newsletter.
- Other items related to SET e.g. comments or questions you'd like answers to or help with. Maybe someone out there has an answer that can help you with an issue you are facing? Ask!

Best to all,

Murphy

Dr. L. Murphy Smith, CPA
Newsletter Co-Editor, SET Section
Dill Distinguished Professor of Accounting
Murray State University
msmith93@murraystate.edu
Website: <https://goo.gl/MEe1XI>

Dawna

Dr. Dawna M. Drum
Newsletter Co-Editor, SET Section
Assistant Professor
Western Washington University
dawna.drum@wwu.edu