

Strategic and Emerging Technologies Newsletter Winter 2011 Edition

SET Section Newsletter, Winter 2011 Newsletter Editor: L. Murphy Smith

Letter from the President



Dear SET members:

It is truly a great honor to serve as the president of the AAA Strategic and Emerging Technologies Section. Thank you for the opportunity to serve the membership. I also want to thank the immediate past president, Guido Geerts, for his outstanding service to the Section. Finally, I want to thank the current officers: president-elect Graham Gal, vice president – academic Ingrid Fisher, vice president – practice Tom Lamm, and secretary/treasurer Brigitte Muehlmann. I greatly appreciate your service. The remainder of this letter will focus on past and future meetings that provide significant value for our

membership.

Reflecting back on the AAA annual meeting in San Francisco, CA, I must say that I am very pleased with the success of the very first Transformative Technologies Workshop that was organized by Julie Smith David. The workshop focused on cutting-edge technologies and included five industry executives from Corefino, Fujitsu, TechVentive, Workday, and Tableau. It was an incredible opportunity for academics to interact with practitioners. AAA and the Section have made videos of the workshop available in the AAA Commons at: http://commons.aaahq.org/hives/a4c4255fc4/summary. Planning is currently in the works for the second Transformative Technologies Workshop to be held in Denver at the annual meeting. Please plan on attending this wonderful event which will be held Friday, August 5, 2011.

Also at last year's annual meeting, Amelia Baldwin, Carol Brown, and I organized the 19th Annual Research Workshop on Strategic and Emerging Technologies. The day-long workshop included presentations of 21 high-quality papers, including 9 papers presented by PhD students. The workshop Prix-Fixe dinner was held at First Crush and was attended by 26 workshop participants. Please plan to attend the 20th annual workshop at the next annual meeting. The 20th workshop is being planned by Amelia Baldwin, Carol Brown, and Graham Gal. They expect your extended abstracts to be submitted by May 1, 2011. A call for papers is shown below.

Thinking ahead to our upcoming 2011 annual meeting, the theme will be "Engage to Make a Difference." This theme builds on the AAA strategic vision of thought leadership. I hope that you will be able to participate.

I served as conference chair for the 2011 IS/SET Joint Mid-Year Meeting, which was held in Atlanta, GA from January 6-8. I saw first-hand the superior quality of the program. Our SET

Section paper coordinator, Nancy Uddin, has put together an excellent program that included two concurrent sessions. There were papers on XBRL, continuous auditing, digital standard setting, processing mining of event logs, belief functions in software agents, and visualization.

In closing, I want to say that if you have ideas for how the officers can better serve you as members, please write to me. We are continually looking for ways that we can increase the value of being a Section member. Finally, I want to acknowledge the generous ongoing financial support of CaseWare IDEA Inc. This support is incredibly important in allowing the Section to pursue its strategic objectives. Thank you CaseWare IDEA Inc.!

Happy Spring Semester!

Greg Gerard

President SET Section 2010/2011 Florida State University Email: ggerard@cob.fsu.edu

Member News and Accomplishments:



Congrats to Dr. Lenk! Margarita Maria Lenk, Ph.D., CMA, KPMG Faculty Fellow, Colorado State University, has been selected to serve on the Pathways Commission. The US Treasury Dept. has charged the AICPA and the AAA to strategically evaluate the market for accountants, and the educational requirements for accountants. If you want to know more, please go to http://commons.aaahq.org/groups/2d690969a3/summary. Margarita is recipient of the 2009 Board of Governors Excellence in Undergraduate Teaching Award.

Teaching News:

Great Ideas for Teaching Accounting -- South-Western College Publishing has created the Great Ideas for Teaching accounting site (http://www.swlearning.com/accounting/car/gita.html) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and teamwork development. Visitors can use a form at the site to submit their own teaching ideas.

SET Section Awards:

The SET Section gives out the following awards: dissertation award, educator award, and researcher award. Please consider making a nomination. Additional information is available on the Section website:

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://aaahq.org/set/awards/dissertationAward.html

Outstanding Educator of the Year Award

The SET section operates an annual competition to identify the Outstanding Educator of the year. The purpose of this award is recognise 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.

The primary criteria for the award are:

- Educational impact made by the individual on the field of SET
- Originality and innovation of the educational contributions
- Contribution to the larger AIS and IS communities

Website: http://aaahq.org/set/awards/outstandingEducatorAward.html

Outstanding Researcher of the Year

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.

The primary criteria for the award are:

- Impact of the research on the field of SET
- Relevance to the larger accounting information systems community
- Relevance to the larger information systems community
- Originality and innovation of the research

Website: http://aaahq.org/set/awards/outstandingResearcherAward.html

Upcoming Meetings:

AAA MEETINGS:

AAA Southwest Region Meeting: March 9 -12 2011.

AAA Southeast Region Meeting: April 7 - 9 2011.

AAA Mid-Atlantic Region Meeting: April 21 - 23 2011.

AAA Western Region Meeting: April 28 - 30 2011.

AAA Ohio Region Meeting: May 12 - 14 2011.

The 20th Annual SET Research Workshop, August 6, 2011 (CFP below).

NON-AAA MEETINGS:

Allied Academies International Conference, April 6 – 8, 2011 (CFP below).

CAAA Annual Conference: "Amazing New Frontiers for Accounting," Toronto, Canada, May 26 - May 29, 2011.

Biennial Symposium on Information Integrity and Information Systems Assurance, Toronto, Canada, October 20-22, 2011 (CFP below).

Call for Papers:

CALL FOR PAPERS: The Allied Academies International Conference Spring 2011:

The Allied Academies will hold its Spring 2011 meeting in Orlando. Presentation dates will be Wednesday April 6 through Friday April 8, 2011. Conference Submissions and registration materials are due by March 1. Base registration, on or before March 1, is \$300, late registration after that date will be \$350. To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies:

Academy of Accounting and Financial Studies (AAFS)

Academy of Banking Studies (ABS)

Academy for Economics and Economic Education (AEEE)

Academy of Educational Leadership (AEL)

Academy of Entrepreneurship (AE)

Academy of Information and Management Sciences (AIMS)

Academy of Organizational Culture, Communications Conflict (AOCCC)

Academy of Marketing Studies (AMS)

Academy of Strategic Management (ASM)

Academy of Legal, Ethical and Regulatory Issues (ALERI)

Academy for Studies in International Business (ASIB)

International Academy for Case Studies (IACS)

Academy of Health Care Management (AHCM)

Academy for Studies in Business (ASB)

All submissions are handled electronically, through our website (http://alliedacademies.org/Public/Conferences/2011OrlandoCall.aspx). Please note that participants may choose their presentation times when they register. Further, participants who cannot attend physically may choose to participate via the Internet Division. This will enable you to participate at your leisure during the two week period surrounding the conference.

All papers accepted for presentation at the Conference will be published in the appropriate Proceedings. All of the articles submitted for journal and award consideration are eligible for the Accelerated Review Process, which is a double blind peer review conducted by members of the appropriate journal Editorial Board. There is a 25% acceptance rate for these manuscripts, and approved papers will appear in the appropriate journal within a year of submission. In addition, the top 25% of the papers submitted for the conference will be recognized with a distinguished research award.

Hotel Info: Holiday Inn located in the WALT DISNEY WORLD® Resort (http://www.hiorlando.com/).

CALL FOR PAPERS: The 20th Annual SET Research Workshop

The Twentieth Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax will be held Saturday August 6, 2011 in Denver, CO. Papers are welcome in the application of strategic and emerging technologies to any area of the accounting discipline. Papers may employ any aspect of strategic or emerging technologies.

KEY DATES:

1 May 2011: 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 Workshop in the subject.

15 May 2011: Decisions emailed. 1 July 2011: Full papers due

PROGRAM COMMITTEE:

- Amelia Baldwin, University of Arkansas Fort Smith, abaldwin@uafortsmith.edu
- Carol Brown, Oregon State University, Carol.Brown@bus.oregonstate.edu
- Graham Gal, University of Massachusetts, gfgal@som.umass.edu

CALL FOR PAPERS: 7th Biennial Symposium on Information Integrity and Information Systems Assurance:

October 20-22, 2011, Renaissance (Skydome) Hotel, One Blue Jays Way Toronto, Canada

The Centre for Information Integrity and Information Systems Assurance at the University of Waterloo (UWCISA) is pleased to announce its 7th biennial symposium to be held in Toronto, Canada.

Papers are invited from academe and practice. Although papers on the theme of the symposium will be given preference, papers on other relevant IS/IT topics will be considered. Some topics of interest are the assurance issues and implications of IFRS conversions, cloud computing, mobile devices, e-discovery, parallel computing, social networks and online privacy, continuous auditing, CAATs, COBIT and its siblings, IT governance, internal, control, and XBRL. Both private sector and public sector issues are of interest.

All research methods are welcome. Instructional cases and papers addressing education issues related to information integrity and information systems assurance are also welcome for presentation consideration. Accepted papers will be published in the International Journal of Accounting Information Systems (IJAIS) together with discussants' comments subject to editorial review and approval. Travel grants will be provided to one author of each accepted paper, reviewers and discussants.

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

Submission deadline is June 1, 2011.

Submitted papers should be at an advanced stage of completion. Papers will be subject to blind peer review by academics and practitioners. Authors must adhere to the editorial style of IJAIS. Please send an electronic copy of the paper and a submission fee of \$50.00 (US\$ or CDN\$) payable via PayPal through the UWCISA website given above. For more information call or email Professor J. Efrim Boritz; Tel: (519) 888-4567 ext. 35774; Fax: (519) 888-7562; Email: jeboritz@uwaterloo.ca

Notice of acceptance will be sent by July 15, 2011. Papers accepted subject to revision must be revised by August 30, 2011.

Contact the Newsletter Editor:



Please send me 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!
- 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!

Happy spring semester to all,

Murphy

Dr. L. Murphy Smith, CPA Newsletter Editor, SET Section Professor of Accounting Texas A&M University

Email: Dr.Murphy.Smith@gmail.com Web: http://acct.tamu.edu/smith