



Strategic and Emerging Technologies Newsletter
Spring-Summer 2013 Edition

SET Section Newsletter, Spring-Summer 2013

Newsletter Editor: L. Murphy Smith

Letter from the President



Dear SET members:

It is my pleasure to give you a short progress report on section activities and initiatives as well as to update you on some ongoing challenges facing the section. But first I would like to share with you why I am an SET member. The short answer to that question is quite simply and frankly that back in 2001 my dissertation chair, Jagdish Gangolly, told me that I “must join and must submit my dissertation proposal for presentation at the Tenth Annual Research Workshop on: Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax” to be held in Atlanta. And so I did. The paper was accepted and I flew to Atlanta to attend the research workshop and the annual meeting of the AAA. On Saturday August 11, 2001 I sat in the Atlanta Marriott workshop conference room, very nervously awaiting my 1 pm presentation. The room was packed with attendees. There were even a few folks standing at the rear of the room. As the morning progressed, I became even more nervous. It was my first exposure to the comments and questions posed by the infamous Rutgers contingent, which served only to heighten my anxiety. I can remember laughing at the biting wit of Peter Gillette as he moderated a morning session. I took a quick walk during the lunch period. I ate nothing, but rather returned to the workshop room where I continued to review my presentation.

One pm finally arrived and I began my delivery. I can still see and hear clearly the moment when Miklos Vasarhelyi (whom I had not yet met, but knew by reputation) said that my work was “interesting” (using that often misused word in its true sense) and asked me a few questions. I also clearly remember Andy Lymer, sitting at the back of the room, commending me on the amount of work I had done to produce a hand coded adjacency matrix visually projected as an image that looked like a ball of yarn. There were other positive comments and suggestions from a variety of people that I did not know. In the end, the workshop attendees embraced what I was doing and over the course of the next several days I had the opportunity to chat with many attendees who offered more constructive suggestions and encouragement. I returned from the Atlanta meeting with a renewed enthusiasm for my research. I had just had my first experience with what a vibrant research community could offer: external validation and direction toward improvement. The benefits, to me, were and remain truly immeasurable.

The people I met at that meeting were diverse in educational background, diverse in nationality and culture, diverse in their prior work experience and diverse in their research interests while

President's Letter – Continued

being united in their commitment to research in new developments in computing and technology within the accounting domain. They were (and I believe remain) open minded to new research and creative in their thinking. Contemporary research suggests that diversity in groups improves decision making and innovation (see http://insight.kellogg.northwestern.edu/article/better_decisions_through_diversity for one example). This is precisely what I believe the strength of our section is: our ability to harness diversity in exploring new research that combines technology and accounting. If you have not yet read Andy Lymer's "The Complementary Contributions of the IS and SET Sections of the American Accounting Association", I encourage you to do so. You can find it under the "Value Proposition" link on the SET web site.

One of our ongoing challenges as a section concerns membership. We need to increase membership. All of us joined the section for a reason and all of us remain members for a reason. I ask that you share your reason, or possibly reasons, with a potential new member and encourage them to attend the 22nd Annual Research Workshop on Strategic and Emerging Technologies in Anaheim. Workshop information is on the SET web site. As members, we all have a responsibility to work to maintain the strength of the section. It is only with increased membership that this can be sustained. Section leadership and governance cannot accomplish their objectives without a sufficient contingent of committed and engaged members.

Another ongoing challenge involves journal submissions. We need to do a better job of submitting our work to the section journal: The Journal of Strategic and Emerging Technologies in Accounting (JETA). Our section is comprised of a vibrant community of scholars that produces interesting and high quality work. Please make a (late) 2013 resolution to consider JETA first for one of your current projects. JETA will celebrate its tenth anniversary next year and I am asking that we make it a section goal to ensure that the tenth issue, as well as future issues, is noteworthy and impactful.

To foster both increased membership and increased JETA submissions, the section continues in its tradition of supporting the Value Modeling of Business and Ontologies Workshop and the World Continuous Auditing and Reporting Symposium. In addition, the section supported the First Annual Special Topics in Strategic and Emerging Technologies in Accounting Conference focused on Text Analytics in Accounting. The conference took place at the SUNY Global Center in New York City on March 1st and showcases 10 academic papers, two speakers from Deloitte's Financial Advisory Services practice (who will address their operationalization of text analytics for discovery) and a panel. The Special Topics event was intended to increase the opportunities for SET members to interact with both each other and practice and thereby stimulate additional research. Future Special Topics events will be held in other locations and focus on other topics relevant to the section. Finally, the section will once again sponsor the Fourth Annual Transformative Technologies Workshop at the Annual Meeting in Anaheim. For the first time, to enable broader attendance, the workshop will held on Sunday August 3rd. The workshop will once again present industry leaders in a discussion of technology innovation and its implication for research and teaching in accounting. Please contact Robyn Raschke (robyn.raschke@unlv.edu) for additional details.

President's Letter – Continued

In closing, I would like to express my profound gratitude to the section for all the opportunities and support you, the section members, have provided to me. You were, in sports terminology, a “game changer” for me and my career. I am forever grateful. As we move forward I encourage you to embrace new members, new ideas and new research. Strategic and Emerging Technologies will forever be changing and our research must prove itself to be as innovative as its topics. Please join us at the business meeting in Anaheim and support our events. If you have not already done so please volunteer as a discussant or moderator.

Have wonderful summer,

Ingrid

Dr. Ingrid E. Fisher
President of the Strategic and Emerging Technologies Section
The University at Albany-SUNY
Email: ifisher@albany.edu

AAA Annual Meeting, Aug 3-7, 2013



The theme for the 2013 AAA Annual Meeting is "Brilliantly Disguised Opportunities" — focusing on understanding the many challenges on higher education's horizon and seeing them as opportunities in disguise. How will Massive Open Online Courses (MOOCs) and the growing global demand for education change our lives as teachers? How will disappearing print journals, open access models, and other advances in scholarly publishing change our lives as researchers? How will the increasing demand for accountability and related financial pressures on tuition levels, student loan debt, state tax support and philanthropy change our colleges and universities? How can we help invent a better future? Come to Anaheim and join in the discussion.

The American Accounting Association's Annual Meeting will be held at the Hilton Anaheim and the Anaheim Marriott. Both hotels are located in the Anaheim Resort District, walking distance from Disneyland, next door to the Anaheim Convention Center and close to a wide variety of restaurants and shopping venues. The property is also accessible to all major freeways and Southern California airports (nearest is John Wayne Airport). Other local attractions include the Honda Center, Angel Stadium, the Crystal Cathedral, Knott's Berry Farm, and some of Orange County's best beaches.

The 22nd Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax

The 22nd Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax will be held on Saturday August 3, 2013 in Anaheim, CA. The Strategic and Emerging Technologies Section of the American Accounting Association (<http://aaahq.org/set>) sponsors the Workshop, which will be held in conjunction with the AAA Annual Meeting, August 3-7, 2013.

Member News and Accomplishments:



SET Section Member, Andy Lymer, Named Associate Dean (Deputy Head) of Birmingham Business School, University of Birmingham

Andy has been a member of the Birmingham Business School for over 20 years. In October 2012 Andy was named Deputy Head (Associate Dean) of the Business School. For the four years prior he acted as the Head of the Department of Accounting and Finance. He researches and teaches in the fields of taxation (UK, comparative and international taxation) and of information systems (particularly the use and impact of the internet). He has held visiting positions at various institutions in the USA and in Australia. For three years he led the Tax Development Programme of HM Treasury.



SET Section Member, L. Murphy Smith, is coauthor of a new textbook on financial accounting principles, titled *Financial Accounting and Reporting*, published by CCH (cchgroup.com/finar). Murphy coauthored the text with Dr. Katherine Taken Smith of Murray State University and Shannon Knight Deer of Texas A&M University. The book incorporates a 'cross-functional approach' that demonstrates the value of accounting information to the various business

functional areas (e.g. marketing, finance, and production). In addition to traditional topics, the book features information on contemporary developments in international accounting, ethics, and emerging technology.

Minutes from August 6, 2012 Business Meeting:

American Accounting Association
Strategic & Emerging Technologies section
Annual Business Meeting Minutes
August 6, 2012

President Graham Gal called the meeting to order at 2:09 p.m. 34 members attended.

Gal outlined the agenda and gave the president's report. First topic for the president's report was membership.

Gal noted that when the section received the list from AAA, membership was down 50%; however, the officers soon determined the drastic drop was due primarily to how long members had previously been kept on the list even when they were inactive. Nevertheless, they decided to survey non-returning members.

One issue was that the budget did not include dues memberships because of a system change, but that should not be a continuing issue per Brigitte.

Items of interest from the survey:

- Non-returning members are interested in some of the teaching and research at AAA but not enough to continue membership.
- Cost of AAA meeting is an issue – would like virtual meetings
- They want opportunities to research emerging technologies
 - o Section is hoping to develop more opportunities through Transformative Technologies Workshop participant firms
 - o Also want to develop a regional meeting presence, as some members can only attend regional meetings

Gal asked Robin to comment on a conference call with Julie Smith David regarding data availability from Financial Force. Robin said that is still on Julie's plate and that Rob Reed from Splunk also may help.

The section supported videotaping of the Transformative Technologies Workshop and need to decide how widely to disseminate the video given that the section footed the \$5,000 bill for the taping.

Back to the survey, non-returning members were asked whether they had attended research and paper sessions at the annual meeting and they noted that we don't have any teaching sessions at the annual meeting.

Minutes – Continued

Question was raised from a member in the audience as to why we don't tape and post the sessions. Another member echoed that, suggesting we use a live feed such as Go To Meeting or Skype. The first member responded that recording would be better because some may not want live slide dissemination. A third member noted that recording or streaming sessions is just hard because someone has to do it. Also there may be other legal or union issues.

Question was raised from a member in the audience as to whether our membership issues would be resolved if we have only one AIS section instead of two. Gal postponed discussion on this question.

Gal noted that participation on the program sometimes drives membership and noted that international membership is especially down.

An audience member asked what membership is currently; Nancy Uddin responded that she was given a number of 217.

As a section we can decide whether we want to reach out to these non-returning members.

Strategic Direction: on council it was recommended that we advocate for AAA membership to include 3 sections.

Are there things that go on at AAA that we want the section to take a view on? Does the section care who teaches AIS? Should we present a position to AACSB?

In bylaws there is a question on whether the section should take and advocate positions.

Should we increase our international presence? How?

We need to increase journal submissions – our journal shouldn't be a journal of last resort – it needs to be a top choice.

What research opportunities should we as a section facilitate? How?

Can the section say we have a research direction that distinguishes our section from the rest of AAA?

This year we ran the Transitive Technologies Workshop on Friday. We are working on trying to get it moved to Sunday for next year. Brigitte mentioned the issue of corporate people not wanting to come on weekends; Graham thinks we can work that out.

Reports and Bylaws report: Janie Chang reported on development of a survey of what technologies professors are using; hoping to get AAA to send the survey to all AAA members, not just IS/ET members. It is designed to be a 10 minute survey.

Minutes – Continued

Research Committee report – Robert was absent, Gal reported in his place: Main question was whether to give back a session where he wasn't sure the person could present; answer was no. Panels at this meeting are good. Guido Geerts is working on a paper of what SET are and what ET are. If people start to submit things to JETA, is there a way we can immediately identify it as NOT a JETA paper? Will finish with notion of what we are about.

Alex Kogan reported on JETA. He hopes to deliver the first volume by the end of the year. His official report will be on the website. Current status: 18 submissions, 8 1st round cycles completed, 11 in progress. No accepted papers so far; most had requests for major revisions. He would like to see more and better submissions. As for the editorial process, the submission fee has been eliminated and we haven't had a problem with frivolous submissions. He has relied heavily on associate editors. When a paper comes in, it is assigned to an AE who seems most familiar. Rarely, he handles them himself. The AE chooses reviewers and also adds feedback, Kogan makes the final decisions. Kogan believes what we are seeing reflects the state of research in the area. He laments that many papers he gets have not reached an adequate level of maturity, but he tries to be lenient with that in the first round.

Another issue is difficulty in getting reviewers. It is not uncommon for people who have done work in the area and who are submitting papers to decline doing a review.

An audience member suggested the section provide free membership for reviewers. Kogan appealed to all of us to realize it is our responsibility as community members. He remembers when he was a young researcher he would never consider declining to review. Yet today many of the young researchers are declining. One paper still in the system has 14 requests for review; just to tell us how difficult this process is, and this is a primary reason we don't complete the review cycle within 2 months (Kogan's personal goal). None of the papers was completed within the 2 month target. Only 2 were done between 2 and 3 months; but most were done in 3-4 months so are still successful overall.

Vicky Arnold added a plea to the audience that when editors send a request to review, if you can't review the paper to please respond immediately so the editor can move on to other potential reviewers. Kogan agreed and said it is a problem in the system that there is no way to send reminders to someone to whom you have sent a request to review. You can chase reviewers once they are assigned, but you can't chase those to whom requests have been sent.

A member asked Kogan whether the aims and scope of the journal are going to be updated. Kogan is willing to entertain suggestions; there have been some rejections due to scope, but he is pretty open and leaves it to AEs and reviewers. Only in extreme cases would he make that judgment up front.

A member asked if we can discuss the future of JETA? Should JIS just go to 4 issues per year and get rid of JETA? If we don't have enough research, then do we need less journals, which would suggest we should delete JETA and increase JIS.

Minutes – Continued

Response: if we want to continue our research agenda in this area, we are better off having our own outlet. Kogan noted that Graham has done a good job reaching out to European authors and as a result are getting more design science research.

Gal said for this discussion to move forward, the question for us which has to do with strategic direction of the section and is not up to the publication committee, is to decide how to proceed. We have membership issues, we have a research workshop – why are those papers not coming to us in the end.

Another member noted that the issue raised is a serious issue. His school does not consider JIS to be a reasonable journal in which to publish. We need an A journal in AIS. AIS would be better served if there were synergies between the two journals. We have as many downloads and citations as the auditing section journal, but because we don't have 4 issues per year it isn't considered by some schools as an A journal. If JIS and JETA merge, we would have more citations than the auditing journal. Discussion ensued as to whether we could merge the journals but keep 2 separate sections in AAA in order to have more spots on council and more AAA meeting sessions. It was pointed out that currently the JETA and JIS editors are friends and, what might work today, would not necessarily work for the long-term.

Dan O'Leary said that this discussion is inappropriate to have been raised by one person in the audience and discussed in this ad hoc manner. His opinion is that if we delete the journal we may as well delete the section. He requested to be on any committee established to consider the future of both the section and the journal. He fears that this issue will tear the section apart and membership will plummet.

Kogan responded that a lack of diversity is a problem; 7 out of 15 presentations at the research workshop were by Rutgers.

O'Leary replied that this section has always been this way. Always on the edge of membership minimums, always have had trouble getting adequate submissions. He reiterated that one person should not be leading the movement from the floor for destruction of the journal and potentially the section. This is a much bigger issue that needs to be discussed in a different forum and this meeting needs to be moved forward.

Another audience member suggested our section should be reaching out to IS faculty as another source for members and for submissions to our journal.

Question was raised as to the workshop and journal. Kogan responded that the workshop is an opportunity for researchers to get feedback on early stages of research. Want to see those papers mature and get to the journal later on; haven't been seeing that. He then said he has been monopolizing too much of the meeting and that we need to move on.

Minutes – Continued

Region reports: Ohio – Akhilesh showcased SET, had 5 submissions and 2 workshops. Arindam Tripathy reported on the Western region, which had one workshop, hoping next year for more submissions

Treasurer report – Handouts were distributed; treasurer reviewed the handout summarizing cash flows; have a nice cash reserve – as a group need to decide what to do with it since we are not a for profit organization we should be using this money. Most of the income comes from the annual meeting, some from journal; biggest outflow is for the journal.

Kogan questioned what the revenue is – institutional subscriptions; since revenue is miniscule anyway, he believes we should make the journal open access to increase readership and citations; current system is ancient and other major endeavors in computer science and other areas are moving toward open access; if we own JETA as a section we can decide to do that. Gal directed that we should let the IP group handle how to proceed with that, would involve bylaws, etc. not a discussion to have as part of treasurer's report

Treasurer discussed membership graph; clearly losing membership.

Audience member from Case questioned where the \$10,000 per year appears on the report – treasurer pointed out this year's amount as a separate line item under annual meeting Washington and said in previous years it was absorbed into the overall annual meeting line. She noted that the statements themselves are prepared by the AAA staff.

An audience member questioned what Case gets for the donations they make; response is basically advertisement/promotion of its products to faculty

Gal indicated that the executive council and strategic direction committee will need to do some work on some of the issues raised today. Also noted need to vote on bylaw changes. Audience member requested that in future, when asked to vote on bylaw changes, we should not have to go follow a link to get to what the language used to be. Show the old and the new side by side to make it easier.

Discussion as to whether our bylaw changes were demanded by AAA.

Vote to accept bylaw changes carried, no opposition.

Gal passed the floor to Ingrid Fisher, incoming president

Fisher showed and reviewed list of new officers and committee appointments. She is still looking for a membership person who will be enthusiastic about leading that committee.

She is also looking for a volunteer for someone to serve on committee to consider JETA. Dan O'Leary volunteered to serve on the JETA committee.

Minutes – Continued

She is also still looking for a Southeast coordinator and for a Southwest coordinator; if anyone has ideas or suggestions, please contact her.

Someone suggested Hui Du for southwest.

Need to elect 2 at-large members for the nominating committee.

Steve Sutton nominated Dan; Dan accepted and motion carried with no opposition.

Miklos Vasarhelyi nominated Mike Alles; Mike declined.

Greg Gerard volunteered; motion carried with no opposition.

Fisher acknowledged the membership decline concern and noted one response to try to add value to members is to offer a design science research workshop prior to the 2013 midyear meeting in Fort Lauderdale to better communicate the types of research SET members conduct. Will be reaching out to local MIS faculty to try to draw them in.

Fisher noted that we do need to work on many of the issues discussed today – particularly the JETA differentiation – the question of shared committees with IS section has also been raised. She feels a little like she has been handed the wheel of the Titanic and doesn't want to feel that way because she has high hopes for the section. She believes we should keep JETA separate – she thinks there is a distinction between the types of research published in JIS and JETA and she worries that if we merge them we will lose the ability to publish the JETA types of research.

Another idea she has for helping JETA with more research is a one day text analytics workshop to feed a special issue of JETA, possibly to be held at SUNY and co-sponsored with SET section.

Another goal is to work with Hussein Issa on getting membership up.

Dan Stone raised the question of shared committees; ongoing discussions.

Fisher hopes when she calls on us that we will help.

Fisher reported that the Saturday workshop went very well. The research workshop's best paper award went to Christina Botchkay, accepted on her behalf by her husband, Roman Chychyla.

Meeting adjourned at 3:42 pm.

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 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.

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:

August 3, 2013-August 3, 2013

Twenty-Second Annual Strategic and Emerging Technologies Research Workshop
Anaheim, California

August 4, 2013-August 4, 2013

18th Annual Ethics Research Symposium
Anaheim, California

October 24, 2013-October 26, 2013

2013 Northeast Region Meeting
Hartford, Connecticut

November 2, 2013-November 3, 2013

2013 Diversity Section Meeting
Atlanta, Georgia

January 16, 2014-January 18, 2014

2014 Auditing Section Midyear Conference and Doctoral Consortium
San Antonio, Texas

January 23, 2014-January 25, 2014

2014 Information Systems Section Midyear Meeting and AIS New Scholar Consortium
Raleigh, North Carolina

February 19, 2014-February 22, 2014

2014 International Accounting Section Midyear Meeting
San Antonio, Texas

Meetings – Continued

February 21, 2014-February 22, 2014
ATA Midyear Meeting and Doctoral Consortium
San Antonio, Texas

March 12, 2014-March 15, 2014
2014 Southwest Regional Meeting
Dallas, Texas

Future AAA Annual Meetings will be held in:



Atlanta, GA (August 2-6, 2014)



Chicago, IL (August 8-12, 2015)

NON-AAA MEETINGS:

Call for Papers: The Allied Academies, International Conference in San Antonio, October 9-11, 2013:

The Allied Academies will hold its Fall 2013 meeting in San Antonio, Texas on Wednesday, October 9 through Friday October 11, 2013. The deadline for Abstract submissions is September 6. The deadline for proceedings and full paper submissions is September 11.

The Registration deadline is also September 11. The registration fee for submissions received on or before that date is \$300. The registration fee for any submissions received after the deadline is \$350. Please note that each conference participant who plans to attend the conference must register, and at least one author on every paper is required to register.



The Conference will be held at the Holiday Inn Riverwalk, located in the heart of San Antonio's beautiful Riverwalk district. The room rates will be

\$136. The room block will expire on September 9, and rooms will be subject to availability at that point. Make reservations online (<http://www.ihg.com/holidayinn/hotels/us/en/san-antonio/satrw/hoteldetail?groupCode=FAL>)

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 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 for Studies in Business (ASB)

All submissions are handled electronically, through our website. 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 papers submitted for the conference will be recognized with a distinguished research award.

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 summer to all,

Murphy

Dr. L. Murphy Smith, CPA
Newsletter Editor, SET Section
Dill Distinguished Professor of Accounting
Murray State University
Website: <http://goo.gl/nLG8x>