

*Artificial Intelligence and Emerging Technologies Newsletter*  
*Fall 2005*

AIET Section Newsletter, Fall 2005

Newsletter Editor: L. Murphy Smith

**Letter from the Section Chair:**

I am very pleased to be able to serve the AIET section this year as Chair - thank you for this opportunity. A number of you were at the section business meeting in San Francisco in August where we discussed some important issues for the future of the section but let me summarize three of these for you in asking for the section's wider comment on these areas:

1. Development of the section website - after many years faithful service to us the section's website is going to be overhauled this fall. Alex Kogan (section webmaster for the last few years) and the team at Rutgers have done a great job in establishing the section's web presence and managing this for a long time now, however, the AAA secretariat in Sarasota are able to host sites for sections directly and have encouraged us, with all the other sections, to consider moving our site to make use of their support (free to us!). As the section Exec we therefore decided to take this chance to rebuild the site as a part of its move to Sarasota. Plans are in progress but if there are features of the site you find particularly helpful, or things you think we are missing right now that the section could do via its website to add value to your membership then do let me know and we'll add them to the wish list for consideration as part of this development. Do let me know please though as soon as possible as the plan is to have the new site in operation before Christmas.

2. Future for the section workshop - as many of you will have experienced first hand, the section runs a very successful workshop series each year, held just before the Annual AAA meeting. This has been very capably led by Carol Brown for its entire life (almost) however, Carol has said she will need to step down from this post in the next couple of years. We are pleased to say that Amelia Baldwin (University of Alabama) has agreed to take on this role to help over the next few years and then become the workshop co-coordinator as Carol moves on to other things. Given this change of leadership Carol, with the support of the Section Exec, would like to review where the workshop may go next.

- Is the current focus on a wide range of papers at different levels of development the right one?
- Is the timing we currently use (i.e., linked to the Annual meeting time and location) the best for this event?
- Should we have other types of presentations at the event more regularly (e.g. more teaching focus or research training offered as part of the event)?
- How would you like to see this key element of the section's provision to members move forward?

There may be other things you'd like to suggest we consider? Please send comments to me for collation and we'll then discuss this as an Exec with Carol and Amelia and bring details back to you all in future newsletters/meetings.

3. Membership drive - in parallel to the activity to develop our new website, I have asked Ram Sriram (chair of the membership committee this year) to make plans for a membership drive in the second half of the year. Section membership has been dropping over the last few years and, with the future of the section potentially at stake, we need to address this drop. Ram's team has created a plan to speak with lapsed members and then will be looking at sources of potential new members to try and swell our ranks. This is a critical part of the role of the section as it helps generate the community that is a core reason for the existence of groups such as ours -as the membership grows there are more opportunities to then benefit from the growing range of activities the section can get involved with. Ram will also be contacting you as existing/current members to help us in this drive. Is there anyone on your faculty who should be a member? What about your PhD students - are they all members? Do give some thought to this important issue so that we can continue to operate the section and grow the range and scale of activities we'd like to be able to offer.

The full minutes of the section business meeting can be found on the section website - do please take a moment to read them to provide further details on the discussions and reports made at the meeting and see elsewhere in this newsletter for updates on this wide range of activities. Please send me comments on the website development, future of the annual workshop and the membership drive so that we can obtain the wide section membership's opinion on the next steps we should take in these areas.

Like most things in life - we tend to get out of section membership as much as we are willing to put in to it! Do consider how you can help with at least one of the above. If you'd like to send any other comments to me on any matter related to the section then I would only too happy to receive them.

Thanks and hope to see many of you at the mid-year meeting in January

Regards  
Andy Lymer  
Chair - AIET Section & University of Birmingham, UK  
A.LYMER@bham.ac.uk

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### **Publications:**

**David Johnson**, Ph.D. student at the University of Minnesota will have an article, entitled Computer Tutors Get Personal: Intelligent tutors can mimic human tutors, providing some of the same benefits as well as unceasingly patient practice and remediation, published in the November 2005 issue of Learning and Leading with Technology magazine. This magazine is published by the International Society for Technology in Education (ISTE).

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**AIET Committee Reports:****AI/ET Research and Publications Committee Report**

The Research and Publications Committee members for 2005-06 are Vicky Arnold (Chair), Stewart Leech, and Alan Sangster. Members of the committee attending the 2005 AAA meeting in San Francisco, Vicky Arnold and Stewart Leech, met with the President of the Section, Andy Lymer, Past-President of the Section, Bonnie Morris, Editor of JETA, Miklos Vaserhelyi, and two of the Associate Editors, Dan O'Leary and Carol Brown, to discuss upcoming issues.

The major issue facing the committee in the coming year is to select the next editor of JETA. Miklos is completing his third year as editor and is currently in the process of completing his third issue of JETA. The first two issues have been published and forwarded to section members. Everyone in attendance congratulated Miklos for the excellent job that he has done in getting the journal up and running in such a short period and for the high quality of papers published. Over the next few months, the committee will consider candidates for the editorship and make an announcement regarding the next editor at the next AAA meeting.

Another major undertaking is the revision of the website. Since the website has not been updated in several years, the committee considered that to be an immediate need for the section. Andy is currently overseeing that process, but the publications committee members will be reviewing the revisions and providing input since the website is under the auspices of the Publications Committee.

The committee was also asked to consider several other issues including whether to post papers accepted at JETA on SSRN, whether special issues of JETA are feasible, how the AAA is accounting for the money from sales of individual journal articles, whether to continue the discussion forum related to articles accepted for JETA. These are issues that will be discussed and considered by the committee over the coming year.

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**Calls for Papers:****1. Call for Papers -- 2006 AAA Meeting - AI/ET Section**

August 6-9, Washington D.C.

We invite submissions related to all aspects of information systems and technology. We especially encourage submissions on (1) research in artificial intelligence and emerging technologies, (2) linkages of technology and systems with financial accounting, managerial accounting, taxation, international accounting, public interest issues, (3) the technology revolution in accounting and its implications for the future of accounting practice, research, and education, and (4) accounting information systems education.

#### Instructions for Submission

Authors should submit their papers electronically to Guido Geerts at [geerts@aisvillage.com](mailto:geerts@aisvillage.com). All documents should be submitted in Microsoft® Word Format. All tables, figures, and appendices must be placed in the same document as the text of the paper.

#### Important Dates:

Paper Submission: January 10, 2006

Author Notification: April 1, 2006

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## **2. Call for Papers -- ISAR 2006 International Symposium on Audit Research** Sydney, NSW, Australia, 22 and 23 June, 2006, [www.isarhq.org](http://www.isarhq.org)

The 12th Annual International Symposium on Audit Research (ISAR) will be hosted by the School of Accounting, University of New South Wales and will be held on 22 and 23 June, 2006 in Sydney, Australia. ISAR is jointly organized by the University of Southern California, Universiteit Maastricht, Nanyang Technological University, and the University of New South Wales. The symposium will be held at the Crowne Plaza Hotel, Coogee Beach, Sydney.

#### Scope of Topics

The scope of ISAR is intended to be broad and includes research papers and panels that deal with various aspects of auditing, attestation and assurance. Papers that utilize any of a broad range of research methodologies will be considered. (Note: Papers on IT assurance would be welcome)

#### Submission of Papers

To be eligible for presentation, manuscripts must follow the style guidelines of *Auditing: A Journal of Practice & Theory*. Please pay particular attention to the format and length requirements - manuscripts should not exceed 7,000 words or approximately 18-25 double-spaced pages including tables, figures and references. Be sure to include in your paper the author(s) affiliation(s), the contact author's email address, an abstract and keywords. Accepted papers will not be published in formal proceedings and thus may be submitted to any appropriate journal.

#### Paper Submission Deadline and Requirements

Papers should be submitted electronically in Adobe Acrobat or Word formats. Papers and, where appropriate, related research instruments must be received by 27 January 2006 and should be sent to: [papers@isarhq.org](mailto:papers@isarhq.org)

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## **3. Call for Papers -- Sixth Global XBRL Academic Competition**

You are invited to participate in the Sixth Global XBRL Academic Competition 2005-2006, sponsored by The Institute of Management Accountants (IMA), Bryant University, and University of Hartford.

The purpose of the Sixth Global XBRL Academic Competition is to provide a unique opportunity for students and their faculty advisors to participate in use and development of XBRL and XBRL GL. This opportunity is open to all students and faculty advisors in accounting, accounting information systems (AIS), finance, information sciences and related fields. For application information and award winning students projects from prior years please see [web.bryant.edu/xbrl](http://web.bryant.edu/xbrl) or [www.xbrl.org](http://www.xbrl.org) <<http://www.xbrl.org>>.

Please note that judges assess the contribution of each submission to encourage NEW students to learn and use XBRL, and NOT by comparing it with the past prize winners. Also, if you would like to volunteer to be a judge or to help in other aspects of the Global XBRL Academic Competition 2005-2006 please contact Saeed Roohani at (401) 232-6168.

Deadlines:

Intent-to-submit form	November 15, 2005
One page progress report	December 6, 2005
Final project submission	March 15, 2006
Winner(s) announcement	April 20, 2006

If you have any question, please contact:

Saeed Roohani

Global XBRL Academic Competition Program Chair

Bryant University

1150 Douglas Pike

Smithfield, RI 02917

Phone: 401 232-6168 or Amy Paul 401 232-6259

Fax: 401 232-6319

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**4. Call for Papers -- Second CITE Symposium on “Global Supply Chain Strategy & Technology”** on Friday November 18, 2005 at The University of Akron. The registration information is available at <http://www.mollyguard.com/event/19654788>

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**New Books Out on the Market:**

*From Knowledge to Intelligence: Creating Competitive Advantage in the Next Economy* by Helen Rothberg, Associate Professor in the Department of Management at Marist College in Poughkeepsie, NY and G. Scott Erickson, Associate Professor, Marketing, at Ithaca College in Ithaca, NY. Website:

<http://books.elsevier.com/us/bookscat/search/details.asp?country=United+States&isbn=0750677627&mscssid=V9N9XPM748TK9NW9C6LKHT77DGHT2BBC>

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*Computer Encryptions in Whispering Caves, 2nd Edition*, 2006. ISBN 0-759-36202-5 (Thomson Corporation) by D.Larry Crumbley, L. Murphy Smith, and Edith Battles. Computer Encryptions in Whispering Caves is an educational novel designed especially for the accounting information systems course, although it could be effectively used in any business course to enhance coverage of the World Wide Web and information technology issues. Technical concepts are presented in the context of an adventure story involving computers, drugs, crime, ethics, accounting information systems, the Internet, computer viruses, and environmental auditing. The novel is intended to supplement, rather than replace, textbooks. The novel offers instructors an innovative approach for presenting technical material, in this case concerning accounting and computers. The authors report, "Research shows that you learn more when information is presented in the context of drama, mystery, or humor. If there is action involved, you will remember more than if there is only facts and figures." Additional information is available on the Web at: <http://acct.tamu.edu/smith/books/novels.htm>.

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### **Items of Interest:**

#### **Introducing XBRL concepts in accounting or information systems classes** (A Letter from Professor Rajendra P. Srivastava)

Dear Friends:

I have prepared teaching materials for introducing XBRL concepts in accounting or information systems classes. Please go to the following website and download the materials. It is free for educational purposes. The project has been funded by Ernst and Young LLP. In writing the materials, I have assumed that the instructor does not have any background in xml or xbrl. Please share this information with your colleagues.

<http://fraank.eycarat.ku.edu/cgi-bin/vml/working/FRAANK/xbrlmaterial.html>

Objective: To have the material available for instructors to teach students about XBRL

What is available: Syllabus, PowerPoint Slides, and Teaching Notes

Contents of the Module:

This teaching module contains all the slides in PowerPoint ready to be used in the class along with a description on each slide. The module consists of three parts

Part 1: What is XBRL and how can it help businesses, regulators, investors, creditors, and accounting firms generate, process, and share financial and non-financial information in effective and efficient manner (50 minutes class time)?

Part 2: What is XML  
(Extensible Markup Language) and how does it relate to XBRL (50 minutes class time)?

Part 3: What is XBRL  
Framework and how does it represent business information (Taxonomies and Linkbases)  
(50 minutes class time)?

Acknowledgements: Special thanks to Paul Penler, Principal, Ernst & Young, LLP, for his enthusiasm and commitment in terms of providing financial support and relevant materials for completion of this project. Also, I express my sincere thanks to Roger Debreceeny, Glen L. Gray, and Matthew F. Slavin for providing valuable comments for improving the material. In addition, I would like to acknowledge the help from Neal Hannon, Jim Heintz, Saeed Roohani, David Vun Kannon, Miklos Vasarhelyi, Liv Watson, Clinton "Skip" White, Jr., and many others who were directly or indirectly helpful in the process. In addition, I would like to acknowledge the help from Vijay Ramamurthy, who served as my research assistant, on this project.

With regards,  
Raj

Rajendra P. Srivastava  
Ernst & Young Distinguished Professor and Director  
Ernst & Young Center for Auditing Research and Advanced Technology  
1300 Sunnyside Drive  
School of Business, The University of Kansas  
Lawrence, KS 66045  
Phone: (785) 864-7590, Fax: (785) 864-5328  
Email: rsrivastava@ku.edu,  
Web: <http://www.eycarat.ku.edu/>

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Upcoming Meeting Programs:

**Symposium on Information Systems Assurance  
Integrity, Privacy, Security & Trust in an IT Context**

**October 20-22, 2005**

Intercontinental Hotel, 220 Bloor Street West, Toronto, Canada

Sponsored by the University of Waterloo, the Canadian Institute of Chartered Accountants, the Information Systems Audit and Control Association, and the *International Journal of Accounting Information Systems*

**Program Announcement**

**Thursday, Oct 20, 2005**

7:00 – 10:00 pm Opening Reception, Intercontinental Hotel

**Friday, Oct 21, 2005**

Breakfast

8:30 – 9:00 Opening Remarks  
Presenter: Alister Mason, Director School of Accountancy,  
University of Waterloo  
William Swirsky, VP Knowledge Development,  
CICA and Chair, UWCISA

9:00 – 10:15 **A Secure IT Infrastructure for e-Commerce**  
Presenter: Efrim Boritz, University of Waterloo  
Discussant: Martin Gilbert, GoSecure Inc.

**Engineering e-Business Applications for Security**

Presenter: Sharon Hagi, IBM  
Discussant: Gerald Trites, St. Francis Xavier University  
Discussant: David Chan, MBS, Government of Ontario

Break

10:45 – 12:00 **Market Reaction to E-Commerce Impairments Evidenced by Website Outages**  
Presenters: Severin Grabski, Michigan State University, Joseph  
H. Anthony, Michigan State University and  
Wooseok Choi, California State University  
Discussant: Vernon Richardson, University of Arkansas  
Discussant: Nicholas Mensah, Ernst & Young

Lunch

1:00 – 3:00 **“XBRL at 6”**  
Presenters: Glen Gray, California State University  
William McCarthy, Michigan State University  
Daniel Roberts, Grant Thornton  
Mike Willis, PricewaterhouseCoopers



**Saturday**

**October 22, 2005**

Breakfast

8:00 – 8:30

8:30 – 10:30 **Business Process Modeling Approaches For Use in Audit Risk Assessment:**

**An Analysis and Comparison**

Presenter: Carla Carnaghan, University of Waterloo

Discussant: Cheryl Dunn, Florida State University

Discussant: Mario Durigon, KPMG

**Demonstration of Sunlife’s Business Process Documentation Approach**

Presenter: Tom Crouch, Sunlife Financial

Break

11:00 – 11:30 **Comparative Analysis of IT Control Frameworks for SOX**

Presenter: Malik Datardina, University of Waterloo

11:30 – 12:00 **Review of Research on Online Privacy**

Presenter: Won No, University of Waterloo

Lunch

1:00 – 2:15 **The Influence of Content and Timing of Reliability Assurance in B2B E-Commerce**

Presenters: Elaine Mauldin, University of Missouri, Andreas Nicolaou, Bowling Green State University and Stacy Kovar, Kansas State University

Discussant: Ed O’Donnell, Arizona State University

Discussant: Robert Parker, Deloitte

2:15 – 4:15 **Cases: Due Diligence on Fast-Fashion Inventory Through Data Querying**

Presenters: Faye Borthick, Georgia State University and Mary Curtis, University of North Texas

Discussant: David Bateman, St. Mary’s University

Discussant: Bob Cuthbertson, Caseware

**SportsStuff.com – Reporting Financial Performance in XBRL with Assurance**

Presenters: Roger Debreceeny, University of Hawai`i and Skip White, University of Delaware

Discussant: Uday Murthy, University of Southern Florida

Discussant: Eric Cohen, PricewaterhouseCoopers

*Continued on back...*

**University of Waterloo**  
**Symposium on Information Systems Assurance**  
October 20-22, 2005  
**Integrity, Privacy, Security & Trust**  
**in an IT Context**

**Registration Form**

The Symposium will take place in Toronto at the Intercontinental Hotel, 220 Bloor Street West. There is no on-site registration - all participants (except invited presenters) must pre-register and pay the registration fee of \$US 250.00 / \$CDN 300.00 (payable to University of Waterloo). This fee covers all conference materials, reception on Thursday, breakfast, lunch and banquet on Friday, breakfast and lunch on Saturday, and all refreshment breaks.

Our symposia are recognized for the extensive interaction between practitioners and academics. To encourage such interaction, the size of the symposium is limited, so please register early to save your spot and avoid disappointment.

Upon receipt of your registration, we will forward hotel registration information and other details.

Name: \_\_\_\_\_

Affiliation: \_\_\_\_\_

Postal Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_

Tel: \_\_\_\_\_

**For further information please contact:**

J. Efrim Boritz (519) 888-4567 (ext. 5774) or Jenny Thompson (519) 888-4567 (ext. 2770)

**Remit completed form with payment to:**

Professor J. Efrim Boritz, Director, Center for Information Systems Assurance,  
School of Accountancy, University of Waterloo, 200 University Ave. West,  
Waterloo, Ontario Canada N2L 3G1

Tel: (519) 888-4567 (ext. 5774)      Fax: (519) 888-7562      Email: [jeboritz@uwaterloo.ca](mailto:jeboritz@uwaterloo.ca)

**If you wish to pay via Paypal, please contact [jeboritz@uwaterloo.ca](mailto:jeboritz@uwaterloo.ca)**

## **Tenth Continuous Auditing and Reporting Symposium**

Web Address: <http://raw.rutgers.edu/10th/index.htm>

Rutgers Business School, 190 University Avenue

Engelhard Hall – Bove Auditorium – 1st floor, Newark, NJ 07102

November 4 and 5, 2005

### **AGENDA**

Organizing Committee:

Miklos Vasarhelyi, Rutgers Business School

J. Donald Warren, Jr., Rutgers Business School

Robert Onions, Salford University

Sponsored by

The Center for Continuous Auditing: An alliance of Universities, Located in the Rutgers Business School; Continuous Auditing and Reporting Laboratory in the Rutgers Accounting Research Center; AI/ET Section of the AAA.

Friday, November 4, 2005, 8:00am – 5:45 pm

8:00 am        CONTINENTAL BREAKFAST

8:30 am        INTRODUCTION AND WELCOME

Welcome to Rutgers University: Dean Howard Tuckman, Rutgers Business School

9:00 am        Welcome and Administrative Matters: Miklos Vasarhelyi, Rutgers Business School

9:15 am        Continuous Auditing: Can it become a reality and what is its impact on auditing standards, John Fogarty, Partner and Director of Assurance Policies and Methodologies, Deloitte & Touche LLP

10:00 am       Practical Uses of Continuous Auditing, Richard Lanza, President, Cash Recovery Partners LLC

10:30 am       BREAK AND NETWORKING

10:45 am       CONTINUOUS AUDIT PRACTICE: R&D IN PROGRESS

Chair:

- AGILE: Testing the Technical Feasibility of Continuous Auditing, Jonathan B. Woodroof, University of Tennessee, and DeWayne L. Searcy, Auburn University and Del Devries, University of Tennessee

- Simulating Continuous Auditing, Miklos A. Vasarhelyi, Rutgers University

12:00 noon LUNCH: ESTERLY LOUNGE – 2ND FLOOR ENGELHARD HALL

12:45 pm CONTINUOUS AUDIT PRACTICE: R&D IN PROGRESS

- Evolution of the Siemens Experience in its Effort to Test IT Controls on a Continuous Basis, Rod Brennan, Director of IT Audit, Siemens Corporation

1:30 pm THE EMERGING CONTINUOUS AUDIT SOFTWARE INDUSTRY:  
CASE STUDIES

Chair:

- CaseWare IDEA Inc.
- ACL
- Oversight Technologies

3:15 pm BREAK AND NETWORKING

3:30 pm THE SARBANES-OXLEY ACT AND CONTINUOUS  
PROCESSES

Chair:

- Continuous Auditing in the Shadow of SOX: Re-Engineering Interim Reporting and Assurance, J. Efrim Boritz, University of Waterloo, Canada
- A Methodology to Assess Internal Controls Continuously, Rajendra P. Srivastava, The University of Kansas, and Lili Sun, Rutgers Business School
- Remediation of SOX Internal Control Violations, Prashanth V. Boccasam, President, Approva

5:45 pm End of Day One

6:30 pm GROUP DINNER AT SPANISH PAVILION

Saturday, November 5, 2005, 8:00 am – 3:45 pm

8:00 am CONTINENTAL BREAKFAST

8:30am XBRL, CONTINUOUS AUDITING, RESEARCH IN PROGRESS

Chair:

- Making Data the Center of Your Information System, Neil Hannon, XBRL Editor, Strategic Finance Magazine, and Professor, University of Hartford
- I-Matrix: Its relevance to Continuous Reporting, Liv Watson, EDGAR Online

10:00 am BREAK AND NETWORKING

10:15 am Status Report on Research in Continuous Auditing Research, Carol Brown, Oregon State University

11:00 am RESEARCH IN CONTINUOUS AUDITING I

Chair:

- Learning from WorldCom: Implications for Fraud Detection through Continuous Assurance, Steve Sutton, KPMG Professor, University of Central Florida, and J. Randel Kuhn, University of Central Florida
- Advanced Analytics in Continuous Auditing, Alex Kogan, Rutgers Business School

12:30 pm LUNCH: ESTERLY LOUNGE – 2ND FLOOR, ENGELHARD HALL

1:15 pm RESEARCH IN CONTINUOUS AUDITING II

Chair:

- Increasing the Dimensionality of Accounting Systems to Support Continuous Assurance, Richard Dull, Clemson University, and David Tegarden, Virginia Polytechnic Institute and State University
- Does Continuous Reporting Reduce Volatility, Silvia Romero, Rutgers Business School
- Utilizing Basel II Operational Risk Reforms as the Foundation of “State-of-the-Art” Continuous Monitoring and Assurance, Principal Consultant/Chief Methodology Officer, Paisley Consulting

3:30 pm CONCLUSION AND WRAP-UP

3:45 pm ADJOURNMENT

5:00 pm MEET AT TKTS FOR BUYING TICKETS FOR A BROADWAY SHOW AND DINNER  
(Optional and at Participants Expense)

12 CPE credits will be awarded for this program.

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### **2006 AAA Regional Meetings:**

#### **2006 AAA Southwest Region Meeting**

March 1, 2006-March 4, 2006

Oklahoma City, Oklahoma

[Call for Papers](#) - Expires: October 15, 2005

#### **AI/ET Contact:**

TerryAnn Glandon, College of Business Administration  
University of Texas at El Paso, 500 West University Avenue  
El Paso, Texas 79968  
Phone: (915) 747-8681, Email: [tglandon@utep.edu](mailto:tglandon@utep.edu)

#### **2006 Midwest Region Meeting**

March 30, 2006-April 1, 2006

Chicago, Illinois

[Call for Papers](#) - Expires: November 1, 2005

**AI/ET Contact:**

Kurt Fanning

Seidman College of Business

Grand Valley State University

Phone: (616) 331-7402, Email: [fanningk@gvsu.edu](mailto:fanningk@gvsu.edu)

**2006 AAA Southeast Region Meeting**

March 30, 2006-April 1, 2006

Knoxville, Tennessee

[Call for Papers](#) - Expires: December 15, 2005

**AI/ET Contact:**

Michele Matherly, Belk College of Business Administration

UNC Charlotte, 9201 University City Boulevard

Charlotte, NC 28223-0001

Phone: (704) 687-2644, Fax: (704) 687-4014, Email: [matherly@email.uncc.edu](mailto:matherly@email.uncc.edu)

**2006 AAA Mid-Atlantic Region Meeting**

April 20, 2006-April 22, 2006

Pittsburgh, Pennsylvania

[Call for Papers](#) - Expires: January 13, 2006

**AI/ET Contact:**

Ashutosh Deshmukh, Sam and Irene Black School of Business

Pennsylvania State University at Erie

5091 Station Road, Erie, PA 16563

Phone: (814) 898-6438, Fax: (814) 898-6223, Email: [avd1@psu.edu](mailto:avd1@psu.edu)

**April 20, 2006-April 22, 2006**

2006 AAA Northeast Region Meeting

Portsmouth, New Hampshire

[Call for Papers](#) - Expires: January 20, 2006

**AI/ET Contact:**

Ingrid Fisher, Business Administration 365

University at Albany, SUNY, 1400 Washington Avenue

Albany NY 12222

Phone: (518) 442-4948, Email: [i.fisher@albany.edu](mailto:i.fisher@albany.edu)

**April 27, 2006-April 29, 2006**

2006 Western Region Annual Meeting

Portland, Oregon

[Call for Papers](#) - Expires: January 3, 2006

**May 4, 2006-May 6, 2006**

2006 Ohio Region Meeting

Cleveland, Ohio

[Call for Papers](#) - Expires: January 31, 2006

**AI/ET Contact:**

Akhilesh Chandra

G. W. Daverio School of Accountancy

College of Business Administration, The University of Akron

259 South Broadway, Akron, OH 44325-4802

Phone: (330) 972-6230, Fax: (330) 972-8597, Email: [ac10@uakron.edu](mailto:ac10@uakron.edu)

**Contact the Newsletter Editor:**

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

- Recent books or journal articles related to AIET - whether you have published them or you have seen other peoples you think others should know about. Conferences and calls for papers related to AIET - 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!

- Other items related to AIET 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 regards,

**MURPHY**

L. Murphy Smith, Newsletter Editor

[Lmsmith@tamu.edu](mailto:Lmsmith@tamu.edu)