



AI/ET Newsletter

Spring 2002

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Deadline for Next Issue:
October 31, 2002



Message from the Chair

When I look back on the year so far, I cannot believe how busy it has been for our Section. I will attempt to highlight many of the main activities and issues in this brief message.

Plans for the new Section journal, JETA (Journal of Emerging Technologies in Accounting), are progressing on schedule. The Editorial Board is in place, with Miklos Vasarhelyi as Editor, Andy Lymer as Discussion Forum Editor, and Dan O'Leary and Raj Srivastava as Associate Editors. The Editorial Policy, Call for Papers and Logo for the new journal will be announced soon. There are one or two issues regarding the setting up of the website and the cost of the journal for members who opt for a printed volume still unresolved, but they will be settled soon. The first volume is planned for 2003. I would like to thank Marilyn Greenstein for all the assistance she has given me in identifying the issues and resolving the questions we had for AAA administrative staff, and Miklos for taking on the difficult job as Editor.

Jim Hall worked hard on the Section budget which was submitted to the AAA in November last year. Thank you Jim. Section funds remain healthy but no doubt the costs of getting JETA off the ground will erode some of the balance in the coming years. As soon as the Editorial Policy and Call for Papers for JETA is completed, I intend to send it to all AAA members, advertising the new journal, outlining the benefits of membership of the AI/ET Section, and encouraging them to join. This announcement should occur in time for registration for the 2002 annual meeting/renewal of subscriptions for 2003. I believe it is our best chance at increasing membership of the Section.

You will have noted the improvements to our website. Many thanks to Alex Kogan for undertaking that task. Alan Sangster, who is in charge of Awards for the Section, and I are in constant contact about awards. Many thanks, Alan, for your diligent efforts in this regard. Bonnie Morris has been instrumental in producing the excellent newsletters. Our thanks are due to Bonnie for ensuring that we have an informative, interesting and timely newsletter.

With the agreement of the Officers of the Section, I put in place "statements of responsibilities" for the AI/ET Workshop Co-Chairs and the Program Chair for the AAA Annual Meeting. Both statements are intended to ensure that the procedures to be followed for both the Workshop and our sessions at the Annual Meeting run as smoothly as possible, and that we have consistency each year.

Miklos Vasarhelyi is the Section's Program Chair for the Annual Meeting this year. He has organized an excellent program from the Section for San Antonio. Many thanks are due to Miklos for undertaking this task. Also, thanks to the many of you who submitted papers through our Section. Margarita Lenk has kindly accepted the position as the Section's Program Chair for the 2003 Annual Meeting.

The Eleventh Annual Research Workshop will be held in San Antonio on Tuesday 13 August, 2002. Amelia Baldwin and Carol Brown are the Co-Chairs. There have been several calls for papers sent to members and posted on the AAA website, so we are looking for an excellent response. If you have not already done so, please consider submitting a paper (by 1 June 2002) and, most importantly, attend the Workshop. The Workshop will also be an opportunity for authors to have their papers considered for JETA. In many ways, the Workshop is the research highlight of the AI/ET Section's annual agenda, so don't miss it. My thanks to Amelia and Carol for all the work (much of which is still to come) in organizing this year's Workshop.

The new By-laws Committee (chaired by Sev Grabski) is considering revisions needed to our by-laws and will report to members by the end of May. I would like to thank Sev and his team for taking on this task.

The committee for the inaugural Outstanding Dissertation Award (chaired by Raj Srivastava) is currently considering the submissions. Thanks are due to Raj and his committee members for all the work involved in reading the submissions and making the decision on the award.

Proposed times for section business meetings at the AAA Annual Meeting in San Antonio caused considerable consternation and angst among many Section Chairs. The limited number of appropriately sized meeting rooms for concurrent sessions in the San Antonio hotels caused the problem. The AAA Program Advisory Committee decided not to reduce the number of concurrent sessions, and therefore the times available for the sections' business meetings and the Council Meeting are very restricted. After consultation with our Section's officers and in order to avoid a clash with the Information Systems Section Business Meeting, it is likely that our meeting will be scheduled from 7.15am to 8.15am on Friday August 16. I trust that everyone will still make the effort to attend, despite the early start.

Amelia Baldwin (Chair-elect) and I attended the AAA Council Meeting in Sarasota on April 6. The morning session of the meeting was devoted to issues facing Sections and Regions. The report from the Executive Director, Craig Polhemus, highlighted a number of AAA initiatives that are of interest to Section members. All Association wide and section journals, newsletters and monographs are now available online. The AAA has implemented an online meeting registration system. The electronic submission and review process for papers for the AAA Annual Meeting is available for section and region meetings, and section journals. It is good to see the electronic age being embraced by our association.

One of the agenda items at the AAA Spring Council meeting was for Council members to elect the 2003 AAA Nominations Committee. I was surprised but honored to be nominated and then elected to the Committee. I look forward to fulfilling that role in 2002-2003.

As I said at the start of this message, this has been a busy and hopefully productive year for the AI/ET Section. The file of weekly emails about Section business has grown enormously since last August (yes, for the record, I still print them!!). The agenda that I set for the year at the Business Meeting in August 2001 is gradually being achieved and should be complete when I hand over to our Chair-elect, Amelia Baldwin, in August. The officers of the Section, Amelia, Marilyn, Jim and Alex, have all been wonderful in providing advice and constant assistance when I have required it, as have the AAA administrative staff, especially Craig Polhemus, Beverly Harrelson, Tracey Sutherland, Linda Watterworth and Debbie Gardner. Thanks are also due to many others who are devoting their time to Section activities, in particular, Miklos Vasarhelyi, Raj Srivastava, Dan O'Leary, Andy Lymer, Bonnie Morris, Carol Brown and Alan Sangster. There are

many other committee chairs, regional coordinators and international coordinators who I have not named but also wish to thank for their work during the year.

This is my last newsletter as Section chairperson. I have enjoyed serving in the position and thank all members for providing me with the opportunity. I am looking forward to seeing many of you at the AI/ET Workshop and the Business Meeting in San Antonio.

Stewart A Leech

2001-2002 Section Chair

Call for Papers!

June 1, 2002---Call for Papers *Eleventh Annual AI/ET Workshop* to be held in San Antonio TX, August 13, 2002. Details: <http://accounting.rutgers.edu/raw/aaa/aiet/aiethome.htm>

June 4, 2002—Call for Papers *VI International Conference On Artificial Intelligence And Emerging Technologies In Accounting, Finance And Tax* to be held September 27, 2002 at the UNIVERSITY OF HUELVA, SPAIN
<http://giaca.uhu.es/giaca/call2002.html>

August 31, 2002—Special Issue of the **International Journal of Auditing** on “*The Impact of Electronic Commerce on the Auditing Profession.*” Editors for the special issue are *Amelia Baldwin and Michael K. Lavine*. For More info: <http://management-audit.com/ija/>

June 17, 2002—Call for Papers—*Third International Symposium on Accounting Information Systems* December 15, 2002, immediately preceding **ICIS 2002** in Barcelona, Spain.
Contact: jhunton@attbi.com or E.Vaassen@BERFIN.unimaas.nl

The AI/ET Newsletter is published twice yearly by the AI/ET Section of the American Accounting Association.

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Upcoming Events!

May29, 2002--*BAA Accounting Education SIG Annual Conference* Glasgow Caledonian University, Glasgow, Scotland
Contact: C.Paisey@gcal.ac.uk

June 28 through July 2--*Fourth Annual Meeting of AIS Educator Association* is scheduled for in the beautiful Copper Mountain Resort in Colorado, about 80 miles West of Denver. Details are posted on the Association's website, <http://www.ais-educ.com>

July 29-August 4--SSGRR-2002 (Summer) conference on “*Infrastructure for e-Business, e-Education, e-Science, and e-Medicine*” takes place in SSGRR (Scuola Superiore G. Reiss Romoli), the delux congress and educational center of the Telecom Italia Group of companies. This is in L'Aquila near Rome, Italy. More Info: ssgrr2002s@rti7020.etf.bg.ac.yu

August 13, 2002-- *Eleventh Annual AI/ET Workshop* San Antonio TX, August 13, 2002.

August 14-17, 2002 --AAA Annual Meeting, San Antonio TX.

September 27, 2002 *VI International Conference On Artificial Intelligence And Emerging Technologies In Accounting, Finance And Tax* at the UNIVERSITY OF HUELVA, SPAIN
<http://giaca.uhu.es/giaca/call2002.html>

November 23-26, 2002 *14TH Asian-Pacific Conference On International Accounting Issues* Los Angeles, U.S.A. Home Page: <http://www.craig.csufresno.edu/apc>

In the Literature

by L. Murphy Smith

In this issue, we include the table of contents for recent issues of several journals:

International Journal of Intelligent Systems

Papers from Volume 17 (Issues 1-4)

Barberá, H. M. and Skarmeta, A.G. *A framework for defining and learning fuzzy behaviors for autonomous mobile robots.* 1-20.

Liao, T. W. *A fuzzy c-medians variant for the generation of fuzzy term sets.* 21-43.

Vanmali, M., Last, M., and Kandel, A. *Using a neural network in the software testing process.* 45-62.

Tambouratzis, G., Papakonstantinou, G., Stamatelopoulos, N., Zakopoulos, N. and Mouloupoulos, S. *Analyzing the 24-hour blood pressure and heart-rate variability with self-organizing feature maps.* 63-76.

Oh, S., Pedrycz, W., and Park, B. *Hybrid identification of fuzzy rule-based models.* 77-103.

E. Klement, Mesiar, R., and Kreinovich, E. *Triangular norms.* 105-108.

Peters, J. F. and Skowron, A. *A rough set approach to knowledge discovery.* 109-112.

Raś, Z.W. *Reducts-driven query answering for distributed autonomous knowledge systems.* 113-124.

Grzymala-Busse, J.W., Grzymala-Busse W.J., Goodwin, L.K. *A comparison of three closest fit approaches to missing attribute values in preterm birth data.* 125-134.

Alpigini, J.J. *Visualization of dynamic systems with performance maps: A rough computing approach.* 135-151.

Greco, S., Matarazzo, B. and Slowinski, R. *Rough approximation by dominance relations.* 153-171.

Pedrycz W. and Vukovich, G. *Granular computing with shadowed sets.* 173-197.

Ho, T.B. and Nguyen, N.B. *Nonhierarchical document clustering based on a tolerance rough set model.* 199-212.

Lin, T.Y. *Attribute transformations for data mining I: Theoretical explorations.* 213-222.

Tremba, J. and Lin, T.Y. *Attribute transformations for data mining II: Applications to economic and stock market data.* 223-233.

Finnie, G. and Sun, Z. *Similarity and metrics in case-based reasoning.* 273-287.

Er, M.J. and Lin, D.H. *A new approach for stabilizing nonlinear systems with time delays.* 289-302.

Zhou, C. and Hura, G. S. *Two-dimensional occluded object matching using petri nets.* 303-320.

Ma, Z. M., Zhang, W.J., Ma, W.Y. and Mili, F. *Data dependencies in extended possibility-based fuzzy relational databases.* 321-332.

Aguirre, E. and González, A. *Integrating fuzzy topological maps and fuzzy geometric maps for behavior-based robots.* 333-368.

López-Baldán, M.J., García-Cerezo, A., Cejudo López, J.M. and Romero Gallego, A. *Fuzzy modeling of a thermal solar plant.* 369-379.

Ezziane, Z. *A parallel algorithm for the eight-puzzle problem using analogical reasoning.* 381-390.

Bailón, A.B., Delgado, M., and Fajardo, W. *Continuous classifying associative memory.* 391-407.

Ma, Z. M., Zhang, W.J., and Mili, F. *Fuzzy data compression based on data dependencies.* 409-426.

Tré, G. *Extended possibilistic truth values.* 427-446.

International Journal of Accounting Information Systems

Volume 3 (No.1)

Geerts, G. L. and McCarthy, W. E. *An ontological analysis of the economic primitives of the extended-REA enterprise information architecture.* 1-16.

Lampe, J.C. *Discussion of an ontological analysis of the economic primitives of the extended-REA enterprise information architecture.* 17-24.

Nicolaou, A. I. *Adoption of just-in-time and electronic data interchange systems and perceptions of cost management systems effectiveness.* 35-62.

Fedorowicz, J. *Discussion of adoption of Just-in-Time and Electronic Data Interchange systems and perceptions of Cost Management Systems effectiveness.* 63-68.

The International Journal of Intelligent Systems in Accounting, Finance and Management

Volume 10, Issues 2-3

Viaene, S., Baesens, B., Van den Poel, D., Dedene, G. and Vanthienen, J. *Wrapped input selection using multilayer perceptrons for repeat-purchase modeling in direct marketing.* 115-126.

Wang, S. *Cluster analysis using a validated self-organizing method: cases of problem identification.* 127-138.

Abdolmohammadi, M., and Usoff, C. *A longitudinal study of applicable decision aids for detailed tasks in a financial audit.* 139-154.

Nanda, S. and Pendharkar, P. *Linear models for minimizing misclassification costs in bankruptcy prediction.* 155-168.

Swicegood, P. and Clark, J.A. *Off-site monitoring systems for predicting bank underperformance: a comparison of neural networks, discriminant analysis, and professional human judgment.* 169-186.

Yan, Y., Yen, J., and Bui, T. *A multi-agent-based negotiation support system for distributed transmission cost allocation.* 187-200.

Journal Of Information Systems

Volume 15, Number 2 Fall 2001

Burton, F.G., Leitch, R.A. and Tuttle, B.M. *A User's Willingness to Adopt a New Information system: The Influence of the Decision-Making Improvements and Performance-Monitoring Dimensions of the System.* 61-79.

Tuttle, B.M. and Harrell, A.M. *The impact of Unit Goal Priorities, Economic Incentives, and Interim Feedback on the Planned Effort of Information Systems Professionals.* 81-98.

Viator, R.E. *The Relevance of Transformational Leadership to Nontraditional Accounting Services: Information Systems Assurance and Business Consulting.* 99-125.

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Dan Stone's (dstone@uky.edu) essay entitled, *Researching the Revolution: Prospects & Possibilities for the Journal of Information Systems*

Dehning, Bruce and Vernon J. Richardson *Returns on Investments in Information Technology: A Research Synthesis*

Hunton, James E., Ruth Ann McEwen, and Benson Wier. *The Reaction of Financial Analysts to Enterprise Resource Planning (ERP) Implementation Plans*

Murthy, Uday S. and Casper E. Wiggins. *Why Manuscripts Are Rejected: An Analysis of JIS Rejections*

Yost, Jeffrey and W. Ken Harmon *Contracting for Information System Outsourcing with Multiple Bidders*

Aldhizer III George, Leslie D. Turner, and Matthew D. Shank. *Determinants of Consulting Service Quality for Accounting and Non-Accounting*

Geerts, Guido L., Barbara A. Waddington, and Clinton E. White. *Stevie: A dynamic, between-instructor collaborative Internet tool for learning cardinalities*