



Strategic and Emerging Technologies Newsletter - Summer 2017 Edition



Editor: Dawna M. Drum

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Letter from the President



Dear SET Members,

I look forward to seeing many of you at the Annual Meeting in San Diego. We have some exciting events scheduled including two workshops held right before the Annual Meeting.

On Friday, August 4, 2017, the SET section will once again host the Transformative Technologies Workshop (TTW). The workshop co-chairs, Brigitte Muehlmann, *Babson College*, Robert Nehmer, *Oakland University*, and J. Donald Warren, Jr., *Marist College*, did an outstanding job of bringing together a distinguished set of speakers. I have no doubt that the workshop will provide a unique opportunity for producing new teaching and research ideas. The workshop will be held at the Manchester Grand Hyatt San Diego. You will find the complete program for the workshop on page 4 and 5 of the newsletter.

The next day, on Saturday, August 5, 2017 we will be holding the 26th Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing and Tax. The presenters and topics are shown on page 6 of the newsletter.

On Monday, August 7, 2017, we will have our section business meeting as a morning breakfast meeting. Please remember to sign up for that breakfast when you register for the AAA meeting.

Don't forget to vote for our new slate of officers.

Lastly, I want to thank Dawna Drum, our new newsletter editor, for her excellent efforts in developing this newsletter.

Sincerely,

Barbara Lamberton

Barbara Lamberton
University of Hartford
lambertonb@aol.com

Annual Meeting Information

AAA Annual Meeting, Aug 5-9, 2017, San Diego, CA, USA We hope to see you there!

Preliminary Program: <http://aaahq.org/Meetings/2017/Annual-Meeting/Program>

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

Call for Volunteers: Incoming SET President Rob Nehmer calls for volunteers for committee positions serving during the next academic year, 2017 – 2018. Please send your name and any preferences to nehmer@oakland.edu and thank you for your service

Running In Pairs At The Ethics Symposium
by Michael Kraten, Associate Professor, Providence College



Some may believe that research breakthroughs in strategic and emerging technologies occur on an individual basis. Michael Alles and I, though, are about to disprove that notion at the upcoming AAA Annual Meeting.

Michael submitted a manuscript to the annual Ethics Symposium entitled *AIS-Ethics as an Ethical Domain: A Case Analysis of an Attempt to Create a New Subset of Business Ethics*. The Symposium coordinators knew that I was a member of the SET Section as well as the Public Interest Section, and thus they asked me to serve as its discussant.

As luck would have it, Michael presented an earlier version of the same manuscript at the SET's recent midyear meeting. I served as the SET Coordinator of that meeting, and I was already familiar with the paper. Quite naturally, I agreed enthusiastically to the request.

And then I asked the Symposium coordinators about my own manuscript, *Moral Capital: A Proposal To Incorporate A Seventh Capital Into The Six Capitals Framework*. Whom did they ask to serve as a discussant for my manuscript about incorporating morality into a management reporting framework?

Their answer? Michael Alles! They noted of the AIS / SET implications of my manuscript, and identified Michael as a suitable discussant.

And so Michael and I will discuss each other's manuscripts at the Ethics Symposium. It simply goes to show that research breakthroughs do not necessarily occur on an individual basis. In our case, they're running in pairs!

The Ethics Symposium will occur on Sunday, August 6th. <http://aaahq.org/PI/Ethics-Symposium>



2017 Transformative Technology Workshop Program

Manchester Grand Hyatt San Diego
Friday, August 4, 2017

<u>Time</u>	<u>Topic</u>	<u>Presenter(s)</u>
8:00 am	Welcome	Brigitte Muehlmann, <i>Babson College</i> Robert Nehmer, <i>Oakland University</i> J. Donald Warren, Jr., <i>Marist College</i> Workshop Co-Chairs
8:05 am	Welcome	Barbara Lamberton <i>Associate Professor, University of Hartford</i> <i>2016-2017 President</i> <i>AAA Strategic and Emerging Technology Section</i>
8:10 am	Opening Keynote	Faye Chua <i>Head of Business Insights</i> <i>ACCA</i>
9:00 am	Audit Data Standards	Joel Pinkus <i>Program Director, KPMG LLP and</i> <i>Chair, Emerging Assurance Technologies Task Force</i> <i>Audit Data Standard & Audit Data Analytics Working</i> <i>Group</i>
		Introduction: J. Donald Warren, Jr., <i>Professor, Schlobach</i> <i>Distinguished Chair in Accounting, Marist College</i>
9:45 am	Break	
10:15 am	Blockchain and XBRL	Liv Watson <i>Senior Director of Strategic Customer Initiatives, Workiva</i>
		Introduction: Chris Mishler, <i>Consultant, SME and Chair,</i> <i>IMA Technical Solutions and Practices Standing Advisory</i> <i>Committee</i>
11:00 am	Blockchain – Delaware Initiative	Caitlin Long <i>Chairman of the Board and President</i> <i>Symbiont.io</i>
		Introduction: Clinton White, Jr., <i>Professor,</i> <i>Associate Chair of MIS, University of Delaware</i>

11: 45 am Blockchain – Financial Services

Speaker
IBM Blockchain Solutions

Introduction: Clinton White, Jr., *Professor and Associate Chair of MIS, University of Delaware*

12:30 pm Lunch

1:30 pm Blockchain – Transformative Innovations

Griffin Anderson
*Director Financial Services
ConsenSys*

Introduction: Brigitte Muehlmann, *Professor and Chair – Accounting & Law Division, Babson College*

2:15 pm Ransomware

Steven Morrison
*Director, Forensic Technology
KPMG LLP*

Introduction: Daniel O’Leary, *Professor, University of Southern California*

3:00 pm Break

3:30 pm Cognitive Technology – Tax v. Audit

Steven Rainey
*Chief Innovation Officer, National Data & Analytics Leader for Tax
KPMG LLP*

Introduction: Miklos Vasarhelyi, *KPMG Distinguished Professor of AIS, Rutgers Business School*

4:15 pm Summary

Robert Nehmer
*Associate Professor, Oakland University
2017-2018 Incoming President
AAA Strategic and Emerging Technology Section*

4:30 pm Adjourn



26th Annual Research Workshop on Strategic and Emerging Technologies

Designing and Auditing Accounting Systems Based on Blockchain and Distributed Ledger Principles

Deniz Appelbaum, *Rutgers University*, Robert A. Nehmer, *Oakland University*

Informativeness of Risk Factor Disclosure in terms of Risk Ranking

Yue Liu, *Rutgers University*, Kevin Moffitt, *Rutgers University*

Designing Privacy-Preserving Blockchain based Accounting Information Systems

Yunsen Wang, *Rutgers University*, Alexander Kogan, *Rutgers University*

Cyber Risk Disclosure and Cybersecurity Disclosure Guidance

He Li, *Rutgers University*, Won Gyun No, *Rutgers University*, Tawei (David) Wang, *DePaul University*, Miklos A Vasarhelyi, *Rutgers University*

A Bibliometric Analysis of Accounting Information Systems Journals and Their Emerging Technologies Contributions

Brigitte Muehlmann, *Babson College*, Victoria Chiu, *SUNY Oswego*, Qi Liu, *Siena College/University of Rhode Island*, Amelia Baldwin, *University of Arkansas – Fort Smith*

Clustering Based Peer Selection with Financial Ratios

Kexing Ding, *Rutgers University*, Lucas Hoogduin, *KPMG LLP*, Xuan Peng, *Rutgers University*, Miklos A Vasarhelyi, *Rutgers University*, Yunsen Wang, *Rutgers University*

Comparing Sustainability Reports and MD&A using Text Analysis

Vasundhara Chakraborty, *Monmouth University*, Nancy Uddin, *Monmouth University*

Predicting Public Procurement Irregularity: An Application of Neural Networks

Ting Sun, *Rutgers University*, Leonardo J. Sales, *The Office of the Comptroller General (CGU), Brazil*

Do managers strategically report 10-K filings? Evidence from XBRL filing complexity

Feiqi Huang, *Rutgers University*, Won No, *Rutgers University*, Miklos Vasarhelyi, *Rutgers University*

Automate Contract Analysis in Auditing

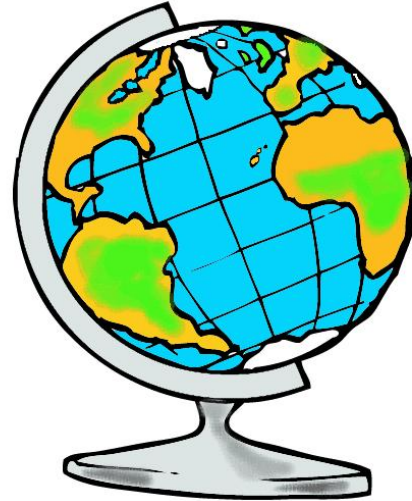
Zhaokai Yan, *Rutgers University*, Kevin Moffitt, *Rutgers University*

Upcoming AAA Meetings

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

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

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



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



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

Member Profiles Section



Hui Du is a professor of accounting at University of Houston – Clear Lake. She received her MBA in professional accounting and Ph.D. in accounting from Rutgers – The State University of New Jersey. Her research interest is the interface of new technologies and accounting. She teaches Accounting Information Systems and Intermediate Accounting. She has publications in journals such as *Behavioral Research in Accounting*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, and *Journal of Information Systems*. She has also published in popular practitioners' journals including *Journal of Accountancy* and *The CPA Journal*. She served as associate editor for *Journal of Information Systems* from 2011 to 2014. She has been serving as associate editor for *Journal of Emerging Technologies in Accounting* since 2014. She is an editorial board member for *China Journal of Accounting Studies*. During her spare time, she enjoys cooking and playing with her son who is in elementary school. She can be reached by email: duhui1@uhcl.edu.



Professor Miklos A. Vasarhelyi is the [KPMG Distinguished Professor of Accounting Information Systems](#) and serves as Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing & Reporting Lab (CAR Lab).

He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, Professor Vasarhelyi heads the Continuous Auditing and Reporting Laboratory, which works on projects for such leading companies as Siemens, KPMG, Procter & Gamble, AICPA, CA Technologies and Brazil's Itau-Unibanco. Also, he leads the RADAR (Rutgers AICPA Data Analytics Research Initiative) project supported by the 8 leading CPA firms, AICPA, and CPA Canada.

Vasarhelyi, who received his Ph.D. in Management Information Systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the Journal of Emerging Technologies in Accounting. The professor also has taught executive programs to many large international organizations, including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T.

He received his MBA from Massachusetts Institute of Technology and earned a Bachelor's of Science degree in economics and electrical engineering from the State University of Guanabara and the Catholic University of Rio de Janeiro. He taught at USC, Columbia and worked at the Bell Laboratories. Professor Vasarhelyi was chosen as the Outstanding Accounting Educator by the AAA in 2015 and got ISACA's Wasserman Award among many distinctions.

On a more personal note, Miklos is married with two married children and two grandchildren. His daughter is a movie director/producer with "MERU" in her credits (<http://www.imdb.com/title/tt2545428/>) and his son is a buy side analyst and marathon runner.

Call For Papers Section

Special issue for Managerial Auditing Journal

Textual-Analysis for Research in Professional Judgment and Decision Making, Audit and Assurance, Risk, Control, Governance, and Regulation

Guest Editor:

Louise Hayes

University of Guelph, Canada

louise.hayes@uoguelph.ca

This special issue focusses on research using text analytics in the topic areas covered by MAJ. The explosion in machine-readable text, coupled with developments in textual analysis methods and tools, has expanded possibilities for rigorous research in the accounting and auditing literatures. However, the application of text analytics to answer questions about assurance, governance, risk, control, regulation, professional judgement and other topics of interest to MAJ readers is not well covered in leading accounting journals. Thus, there is an opportunity to help develop this approach by describing, promoting, and modelling high quality textual analysis for other researchers to learn from and emulate.

At the recent European Accounting Association conference in Valencia, a distinguished panel of speakers advocated the use of text analysis in accounting research. The aims of this special issue of MAJ will be to highlight the use of both simple and complex text analytics approaches for addressing a variety of issues of interest to readers of MAJ.

This special issue will focus on topics related to Research in Professional Judgment and Decision Making, Audit and Assurance, Risk, Control, Governance, and Regulation. The aim of this special issue is to:

- ☐ Evaluate research questions and hypotheses about audit, governance, risk, control, and regulation by applying textual analysis to collections of text such as:
 - o auditor disclosures
 - o annual reports and other corporate filings
 - o press releases
 - o emails
 - o social media postings
 - o corporate websites
 - o earnings conference call transcripts
 - o biographies of Board members, audit committee members and C-suite managers
 - o regulators' pronouncements and comments
- ☐ Study the effects of text complexity and other textual features on judgment and decision making
- ☐ Compare the efficacy of text analytic techniques and thesauri (word lists) used in studies of audit, governance, risk, control, regulation, and professional judgement.

To submit a paper, please use ScholarOne Manuscripts, the online submission and peer review system. Registration and access is available at: <http://mc.manuscriptcentral.com/maj>
Full information and guidance on using ScholarOne Manuscripts is available at the Emerald ScholarOne Manuscripts Support Centre: <http://msc.emeraldinsight.com>
Please ensure you have read the [author guidelines](#) before submitting.

Submission deadline: October 1, 2017

If you are interested in reviewing papers for this issue, please register as a reviewer in ScholarOne. If you have any questions about the special issue or your intended submission, please contact the [guest editor](#).

References

1. Boritz, J.E., L. Hayes and J. Lim, (2013), "A Content Analysis of Auditors' Reports on IT Internal Control Weaknesses: The comparative advantages of an automated approach to control weakness identification" *International Journal of Accounting Information Systems*, Vol. 14, No. 2, p. 138-163.
2. Boritz, J.E., Louise Hayes and Lev Timoshenko. (2016), "Determinants of the Readability of SOX 404 Reports." *Journal of Emerging Technologies in Accounting*, Vol. 13, No. 2. pp. 145-168.
3. Justin Grimmer and Brandon M. Stewart. (2013) "Text as Data: The Promise and Pitfalls of Automatic Content Analysis Methods for Political Texts," *Political Analysis*, Vol. 21, No. 3. pp. 267-297.
4. Reuven Lehavy, Feng Li, and Kenneth Merkley. (2011) "The Effect of Annual Report Readability on Analyst Following and the Properties of Their Earnings Forecasts." *The Accounting Review*, Vol. 86, No. 3, pp. 1087-1115.
5. Qi Liu. (2016) "Textual Analysis: A Burgeoning Research Area in Accounting," *Journal of Emerging Technologies in Accounting*, Vol. 13, No. 2. pp. 89-91.
6. Yla R. Tausczik and James W. Pennebaker, (2009) "The Psychological Meaning of Words: LIWC and Computerized Text Analysis Methods," *Journal of Language and Social Psychology*, December 8, 2009.

Call for Papers – Special Theme

International Journal of Accounting Information Systems

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

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

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

Possible topics could include:

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

Please contact the Guest Editor, Professor Michael Davern (mjcdavern@unimelb.edu.au), The University of Melbourne, to discuss any other additional topics that you believe are appropriate for inclusion in the special theme. The intention is to run this special theme in two volumes of the *International journal of Accounting Information Systems* in 2017 and 2018. The submission deadline for the first volume with the special theme is 31 October 2016. The anticipated deadline for the subsequent volume is **31 October 2017**. (Available online at <http://www.journals.elsevier.com/international-journal-of-accounting-information-systems/call-for-papers/faithful-representation-a-fundamental-characteristic>)

Call for Submissions

2017 Joint Midyear Meeting of the AIS & SET Sections

Please join us for the 2018 Joint Midyear Meeting of the Accounting Information Systems Section and the Strategic and Emerging Technologies Section. Together with the 16th annual AIS New Scholar Consortium, the joint meeting will be held January 18 - 20, 2018 at The Duke Hotel in Newport Beach, California. The meeting will include a plenary speaker, pre-conference workshops, panels, research paper sessions, education paper sessions, and interactive short paper sessions.

Accounting Information Systems Submissions Instructions:

The deadline for submission of AIS research and education papers for the conference is Friday September 1, 2017, 11:59 EDT. Research (including pedagogical research) papers should follow the style and submission guidelines of the *Journal of Information Systems (JIS)*. Instructional cases should be in a format similar to that used in *Issues in Accounting Education*. Papers submitted to the Accounting Information Systems section will be reviewed with the intention of identifying promising papers that may be suitable for publication in the *Journal of Information Systems*. The *Journal of Information Systems* editors will contact authors of identified papers and invite their submission to the *Journal of Information Systems*. See the [Policy and Procedure for Identifying Promising Papers for Publication](#) in the *Journal of Information Systems* for more information.

Conference submissions are eligible for four best paper awards, each with a \$500 prize: (a) best paper, (b) best case paper, (c) best education paper and (d) best emerging scholars paper award.

To submit your paper and to volunteer as a reviewer, discussant, or moderator, please [click here](#) to access the submission system using your AAA member ID and password. If you have forgotten your AAA member ID/password, [click here](#) to retrieve them. If you do not have an AAA member ID/password, please [click here](#) to obtain AAA login credentials. Then create an account in the submission system using your AAA login credentials. If you have any difficulty accessing the system, please contact [Suzanne Mullinnix](#).

AIS Panel and Workshop Proposals: Please send your ideas or direct any questions to Daniel O'Leary <oleary@usc.edu> or Georgia Smedley <smedleyg@umkc.edu> .

Strategic and Emerging Technologies Submissions Instructions:

The deadline for submission of SET research and education papers for the conference is Friday September 29, 2017, 11:59 EDT. We will consider submissions provided up to this date for inclusion in the SET section sessions of the conference.

Papers submitted to the Strategic and Emerging Technologies section will be reviewed with the intention of identifying promising papers that may be suitable for publication in the *Journal of Emerging Technologies in Accounting (JETA)*. The *JETA* editor will contact authors of identified papers and invite their submission to *JETA*.

A \$500 award will be presented to the best SET paper. If a sufficient number of submissions are received, two \$500 awards will be presented, one each to the best research paper and the best educational paper.

To submit your paper and to volunteer as a reviewer, discussant, or moderator, please [click here](#) to access the submission system using your AAA member ID and password. If you have forgotten your AAA member ID/password, [click here](#) to retrieve them. If you do not have an AAA member ID/password, please [click here](#) to obtain AAA login credentials. Then create an account in the submission system using your AAA login credentials. If you have any difficulty accessing the system, please contact [Suzanne Mullinnix](#).

SET Panel and Workshop Proposals: Please send your ideas or direct any questions to Hussein Issa <hussein.issa@rutgers.edu>

Association For Information Systems Special Interest Group On Accounting Information Systems (SIG ASYS)

<http://sigasys.aisnet.org>

9th Annual Pre-ICIS Workshop on

Accounting Information Systems

Saturday, December 9, 2017

Held in conjunction with the International Conference on Information Systems (ICIS)

Seoul, South Korea

CALL FOR PAPERS AND PANEL PROPOSALS

SIG ASYS cordially invites academics and practitioners from all over the world to present original research and/or to organize a panel discussion in the field of Accounting Information Systems (AIS). The workshop will focus on a wide range of topics and research methods at the intersection of accounting and information systems. The SIG ASYS Workshop will be held in Seoul, South Korea before the start of ICIS 2017. The specific location will be announced once it is assigned by ICIS. The day-long workshop will be followed by an evening celebration and networking dinner at a local pub/restaurant at no additional cost.

Topics of interest include, but are not limited to:

- | | | |
|---|---|---|
| <input type="checkbox"/> AIS integration | <input type="checkbox"/> AIS modelling | <input type="checkbox"/> Big data |
| <input type="checkbox"/> Blockchain technology | <input type="checkbox"/> Continuous auditing | <input type="checkbox"/> Crowdsourcing |
| <input type="checkbox"/> Data mining and business intelligence | <input type="checkbox"/> Design and implementation issues of AIS | <input type="checkbox"/> Evaluation, assessment and business value of AIS |
| <input type="checkbox"/> Forensic auditing | <input type="checkbox"/> Global AIS | <input type="checkbox"/> Information security management |
| <input type="checkbox"/> IT governance | <input type="checkbox"/> IT auditing | <input type="checkbox"/> Internal control and fraud |
| <input type="checkbox"/> Management control and AIS | <input type="checkbox"/> Risk assessment and enterprise risk management | <input type="checkbox"/> Social network and media |
| <input type="checkbox"/> eXtensible Business Reporting Language | | |

All submissions must represent original work that has not already been published in a journal or conference proceedings (in complete form – abstract publication is permissible). At least one author of the accepted paper must register for the workshop and be prepared to present the paper in person.

Submissions must be in the form of: a completed research paper, a research-in-progress paper or a panel proposal. All completed research papers and research-in-progress papers must be in English and be carefully blinded. Submissions will be blind reviewed by at least two peers. Note that accepted papers will not be published in workshop proceedings.

Completed research papers

Completed research papers should conform to the International Journal of Accounting Information Systems (*IJAIS*) format, which is consistent with American Accounting Association and other Elsevier accounting journals. For more details, please see the *IJAIS* guide for authors at the following URL: http://www.elsevier.com/wps/find/journaldescription.cws_home/620400/authorinstructions 2

Research-in-progress papers

Submission of promising research, in its early stage, should take the form of a research-in-progress paper and be presented as an extended abstract. This abstract should include the following sections: research objectives and questions; theoretical foundations of the study; research methodology being used; current status of the project, and a description of what the authors propose to present at the workshop. Note that complete analysis of results is *not required*. Research-in-progress papers should be limited to approximately 4000 words.

Panel proposals

Panel proposals should be at least one-page in length and include: a general description of the topic; details of all potential panelists (including their name, affiliation, email, and a one paragraph bio); a statement to the effect that if the panel proposal is accepted, all panelists have made a commitment to serve on the panel; and a brief description of each panelists background, expertise and views on the proposed topic.

The workshop will be held as an all-day meeting on Saturday, December 9, 2017, in Seoul, South Korea just before the start of ICIS 2017. Participants should plan on arriving the day before for an early start at the workshop. The customary networking celebration dinner will take place after the workshop on Saturday evening. The workshop will have a single track to maximise interaction and participation. Workshop participants, including presenters and panelists, must pay the registration fee.

BEST PAPER AWARD 2017

One best paper award will be announced at the workshop, and this paper, after meeting the required revisions, will be published in the *IJAIS* at the author's prerogative.

IMPORTANT DATES

Submission Deadline: September 1, 2017

Notification to Authors: September 30, 2017

Final Papers due: October 27, 2017

Workshop: December 9, 2017

Networking/Celebration Dinner: December 9, 2017

PROGRAM AND WORKSHOP CHAIRS

The workshop chair is Tawei (David) Wang (*DePaul University*) and the program co-chairs are Jee-Hae Lim (*University of Waterloo*) and Brad Trinkle (*Mississippi State University*).

SUBMISSION PROCESS

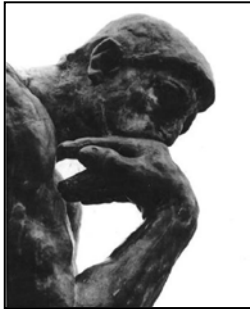
SIG ASYS Submissions (Pre-ICIS Workshop Only) 2017

Paper enquires, submissions, and panel proposals should be sent to ICIS2017AIS@gmail.com and please indicate whether the submission is completed research, research-in-progress, or a panel proposal.

SIG ASYS and IJAIS (Dual Consideration) Submissions 2017

At the authors' prerogative, submitted papers can also be considered for publication in the International Journal of Accounting Information Systems (*IJAIS*). These papers should constitute original research that is not currently being considered for publication or has not been previously published elsewhere. For concurrent consideration at both the SIG ASYS workshop and *IJAIS*, authors should submit their manuscripts using the *IJAIS* online submission system at <http://ees.elsevier.com/accinf/default.asp> and e-mail your complete manuscript to ICIS2017AIS@gmail.com. Please clearly specify in your cover letters to *IJAIS* and SIG ASYS that your submission is a dual submission and is intended for presentation at SIG ASYS 2017.

Teaching News



PowerPoint Presentations on Ethics: Available online

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

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



Quick Links to Online Accounting and Auditing Resources: Available

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

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

SET Section Elections

The SET Nominations Committee is pleased to put forward the following candidates for 2017-18:

President-Elect

J.P. Krahel, Loyola University-Maryland

Vice President-Academic

Robyn Raschke, University of Nevada- Las Vegas

Vice President-Practice

Faye Chua, ACCA Global/ PwC

Secretary-Treasurer

Scott Summers, Brigham Young University

Please take a moment to vote in this election. Votes will be accepted until **Friday, July 21st, 11:59pm EST.**

Requirement for Voting - you must log into your Member Dashboard on the AAA Website using your AAA Username and Password and follow the instructions outlined below. Remember student members are not eligible to vote:

1. Once you are logged in, you will see a heading called "Survey/Voting Name" and a list of open ballots.
2. Click on the green "2017 Strategic and Emerging Technologies Section Election" link for the ballot to open.
3. When you have completed your ballot, click the "Submit Now" button to cast your vote.

NOTE: The Ballot system only allows you to vote once. After you click "Submit Now", you will not be able to change/recast your vote.

When you're ready to vote, go to the [Member Dashboard](#), and log in.

Sincerely,

Barbara Lamberton
SET President

SET Board Members

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

	President: Barbara Lamberton University of Hartford lambertonb@aol.com		Council Representative: Graham Gal University of Massachusetts at Amherst gfgal@som.umass.edu
	President-Elect: Rob Nehmer Oakland University nehmer@oakland.edu		Web manager: Tawei (David) Wang, University of Hawaii at Manoa Email: twwang@hawaii.edu
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Contact the Newsletter Editor



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

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

Best to all,

Dawna

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