



THE ABO Reporter

ACCOUNTING, BEHAVIOR AND ORGANIZATIONS SECTION

SPRING 2007

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President's Letter

When Stacey Whitecotton asked me whether I would be interested in being President of the ABO Section, my first thought was "Gee, how much damage can I do to the Section in only one year?" And if I couldn't answer that question, maybe it was *time* I found out. Well, I am happy to report that the Section continues to flourish despite my *time* in office. The section is in strong shape financially, membership continues to grow, we host one of the best (if not THE best) midyear meetings, we added a doctoral consortium to the ABO Research Conference, and we continue have the best *times* at our AAA Annual Meeting parties.

Time has really been flying during my tenure in office. I am not sure if you've noticed, but I am a little obsessed with *time*. In fact, in addition to accounting, I have made *time* my life long study. In addition to always keeping some "thyme in a bottle" handy, I want to share a small sample of what I've uncovered about *time*:

- "Time is the coin of your life. It is the only coin you have, and only you can determine how it will be spent. Be careful lest you let other people spend it for you." -- Carl Sandburg
- "There is never enough time, unless you're serving it." -- Malcolm Forbes
- Finally, "Time keeps on slipping, slipping, slipping ... into the future." -- Steve Miller

With my acquired knowledge of *time*, I have focused my attention this year on *time* in my attempts to benefit the section. I want to briefly two *time*-related pieces of section news:

1. I have posted a "living" calendar on the ABO website (aaahq.org/abo/index.html) to keep everyone informed of section activities, including the dates of the Doctoral Consortium (October 19) and the ABO Research Conference (October 19-20) in Philadelphia. I hope this tool will prove handy when organizing your activities during the year.
2. This is a good time to recognize someone who has significantly contributed to the behavioral research mosaic and has made a significant impact on your life through their research. Send your nominations for the Notable Contributions to Behavioral Literature award to Seleshi Sisaye (sisaye@duq.edu) by April 30.

Like sands through the hourglass, our days before summer are quickly passing. I look forward to seeing everyone at the Annual Meeting in Chicago. I know that we will all have a good time!

Best regards,
Tim

Tim Louwers
2006–2007 ABO President

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Update from the Editor



ATTENTION: New submission deadline for Fall 2007 *ABO Reporter*.

In an attempt to better serve the members of the ABO Section, the Fall 2007 *ABO Reporter* is scheduled to be published in early September. Publishing the *ABO Reporter* before the Mid-Year ABO meeting will allow members to use the *Reporter* to announce / promote Mid-year meeting events. Furthermore, since the new publication date is immediately after the AAA annual meeting, I am going to need meeting-related submissions to be received in a timely manner. As is customary, I will send an announcement encouraging submissions to the *ABO Reporter* before the August 31, 2007 deadline. I just wanted section members to be aware that submission requests will be about two months earlier than last year.

The submission deadlines for the Fall 2007 and Spring 2008 *ABO Reporters*, as well as other important ABO Section dates are conveniently outlined on the **new** ABO Calendar - created by our enterprising ABO President, Mr. Timothy Louwers.

As always, thank you for giving me the opportunity to serve as the Editor of the *ABO Reporter*.

Take care,
Cindy Blanthorne, Editor

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2007 ABO Calendar

Date	Event	Contact
January 8	Submission deadline for AAA Annual Meeting	Rich Houston (rhouston@cba.ua.edu)
March 31	Nominations for ABO Dissertation Award due	Lisa Sedor (lsedor@nd.edu)
April 30	Nominations for ABO Notable (Lifetime) Contribution Award due	Sileshi Sisaye (sisaye@duq.edu)
April 1-30	Nominations for officer candidates, regional coordinators, committee chairs	Submit nominations for officer candidates to Stacy Kovar (skovar@ksu.edu) Submit nominations for coordinators and committee chairs to Sean Peffer (speffer@uky.edu)
May 1	ABO elections	Vote online (www.aaahq.org)
May 15	2007-2008 Coordinator and committee appointments due	Sean Peffer (speffer@uky.edu)
June 30	ABO Research Conference paper submission deadline	Jim Bierstaker (james.bierstaker@villanova.edu)
August 5-8	AAA Annual Meeting (Chicago, IL)	Rich Houston (rhouston@cba.ua.edu)
August 31	<i>ABO Reporter</i> Fall Deadline	Cindy Blanthorne (cblantho@uncc.edu)
September 15	Nominations for <i>BRIA</i> Editor	Mike Shields (shields@msu.edu)
October 19	ABO Doctoral Consortium (Philadelphia, PA)	Steve Kaplan (Steve.Kaplan@asu.edu)
October 19-20	ABO Research Conference (Philadelphia, PA)	Jim Bierstaker (james.bierstaker@villanova.edu)

January, 2008	Submission deadline for AAA Annual Meeting	Bill Pasewark (w.pasewark@ttu.edu) Steve Bucheit (steve.buchheit@ttu.edu)
April 1, 2008	<i>ABO Reporter</i> Fall Deadline	Cindy Blanthorne (cblantho@uncc.edu)

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2007 ABO Research Conference Philadelphia, PA October 19-20, 2007

Call for Papers

The 2007 ABO conference will be held October 19-20, 2007 in Philadelphia, PA at the Hilton Philadelphia City Avenue. Consistent with last year's conference there will be a PhD Consortium, Emerging Scholar Sessions, and two papers per session.

PhD Consortium: Friday morning will feature a Consortium for PhD students interested in doing behavioral work. Steve Kaplan will lead the session, which will include presentations and discussions with leading behavioral researchers on topics such as managing an academic career and generating and publishing good behavioral research. PhD students will pay no registration fee for the PhD Consortium or the Research Conference. Details will be sent to program directors.

Emerging scholars submission: Consistent with last year we are pleased to include an Emerging Scholars session at the conference. This session will showcase the work of new scholars while providing them with detailed constructive feedback on their papers through the assignment of more senior discussants. Faculty who have graduated within the past three years and doctoral students are encouraged to submit their work to this session. Please include a note with your submission to indicate "emerging scholars" submission. Submissions to the Emerging Scholars session will also be considered for inclusion in regular conference research sessions.

Format: To encourage high quality discussion and interaction during sessions, two papers will be presented in each concurrent session with a discussant for each. Papers will be available online prior to the conference as well. We hope participants and presenters will enjoy the more in-depth discussions that are made possible by a more informed audience.

Submission procedures: All submissions should be made electronically. Email submissions to James Bierstaker (james.bierstaker@villanova.edu). The manuscript should be submitted in Word format with all author identification removed from the document; for field surveys or experiments, please submit an instrument. Please include author(s) and institution affiliation(s) in the email.

The deadline for submission is **June 30, 2007**. Submitted papers should not have been accepted for publication at the time of the submission. Papers should follow the style guidelines for American Accounting Association publications. The submission fee is \$25.00 (no fee for doctoral students). Please contact James Bierstaker for information about submitting your fee. Selection of conference papers will be announced by August 20, 2007 and papers will be available on the ABO website by September 1.

Watch the AAA website for further details on the conference, including registration information.

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Notable Contribution Award Nomination

The ABO Section is accepting nominations for the 2006 – 2007 ABO Notable Contribution Award in Behavioral Accounting Literature. The deadline for submitting nominations is APRIL 30, 2007. The names of previous award winners are posted at the ABO website.

This is a Lifetime Contribution Award given to an individual who has contributed substantially to the theory and practice of behavioral accounting research during the individual's academic career. Examples of accomplishments of potential nominees include, but are not limited to:

1. relevant contribution to behavioral accounting research (including the results of systematic inquiries: theoretical and/or methodological into the broad field of accounting);
2. scholarly publications in the leading accounting, management, psychology, sociology and other behavioral accounting related disciplinary journals;
3. citation of work in the accounting, management, and social sciences indexes, abstracts and citations databases;
4. impact or potential impact on other research in the field of accounting, including but not limited to managerial, financial, auditing, and other subject areas; and
5. overall distinguished achievement to merit the Notable (Lifetime) Contribution Award to behavioral accounting research and knowledge.

Please forward your nominations along with supporting documentation by e-mail to sisaye@duq.edu. To be considered for the 2006 – 2007 ABO Section Notable (Lifetime) Contribution Award, all nominations must be accompanied with copies of the curriculum vitae of the nominees and detailed letters highlighting the contributions and the reasons for nominations.

The mailing address is:

Professor Seleshi Sisaye
Chair, ABO Notable Contribution Award Committee
Palumbo School of Business
Duquesne University
Pittsburgh, PA 15282
Fax: (412) 396-4764
Email: sisaye@duq.edu



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SPRING 2007

Eighth International Research Symposium on Accounting Information Systems

December 8-9, 2007
Montreal, Quebec, Canada
(in coordination with ICIS 2007)

Call for Papers

In December 2007, in coordination with ICIS 2007, the Eighth Annual International Research Symposium on Accounting Information Systems will be jointly held with the Fifteenth Accounting Information Systems Research Symposium in Montreal. The symposium, which is sponsored by **SIG-ASYS (Special Interest Group on Accounting Information Systems)** and the *International Journal of Accounting Information Systems (IJAIS)*, will feature research papers and one or more panels that focus on the link between accounting and information systems research. The Symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, computer science, and/or information technology. High-quality, insightful, and theoretically sound studies of any type (action research, archival analysis, behavioral/experimental, design science, surveys, theory development, etc) are equally encouraged.

All submissions to IRS AIS 2007 must represent original work that has not already been published in a journal or conference proceedings (in complete form — abstract publication is permissible). If the work has been presented at another conference or is currently under consideration for publication or presentation elsewhere, the authors must disclose this fact.

At least one author for every accepted paper and all members of every accepted panel must register for the symposium and be prepared to present their ideas in person. Authors of accepted submissions must address the suggestions (if any) of the reviewers, and submit an electronic copy of the final version of the work by the specified deadline. Failure to do so will be tantamount to withdrawing this work from further consideration and it will not be included on the final program.

Submissions may be of three types: Completed research papers, research-in-progress papers, and panel proposals.

Completed research papers

Completed research submissions constitute a submission to **IJAIS** and such papers that are accepted for the Symposium will be published in an issue of the journal. Authors will need to revise the manuscript subsequent to presentation to address symposium comments and meet any additional requirements of the journal editor. Papers should conform to **IJAIS** format, which is consistent with other Elsevier accounting journals.

Research-in-progress papers

Submission of promising research in its formative stages does not require complete analysis of results. Submissions should include a one-page abstract and a paper that includes 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 conference. These papers do not constitute submission to **IJAIS**, but will be eligible for fast track review through the journal subsequent to presentation if desired by the authors under advisement from the journal editor.

Panel proposals

Panel proposals should include a general description of the panel, names and affiliations of all panel participants, a statement to the effect that all participants have made a commitment to serve on the panel (if it is accepted), a brief description of each participant's background and expertise related to the panel topic, and a description of each participant's views on the topic.

For completed paper and research-in-progress submissions, authors should identify themselves and provide contact information only on the cover page, as these submissions will be blind reviewed. The second page of the paper should consist of an abstract plus a list of key words describing the main topics of the manuscript (the *MISQ* keyword list is recommended for use). Papers and panel proposals should be double-spaced to facilitate editing. The manuscript or proposal plus any supporting documentation (such as survey instruments) should be sent as e-mail attachments (in Word format) to both:

Professor Andreas I. Nicolaou
anicol@bgsu.edu

IJAIS editorial office
ijais@bus.ucf.edu

Submission Deadline: July 16, 2007

Notification of Decision: September 3, 2007

Revised Manuscripts Deadline: October 3, 2007

Registration Deadline: October 31, 2007



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12th Annual Ethics Research Symposium August 4-5, 2007 Chicago, IL

Call for Papers

Hosted by the AAA's Professionalism and Ethics Committee

The Professionalism and Ethics Committee of the American Accounting Association invites submission of papers for presentation at the 12th Annual Ethics Research Symposium to be held August 4-5, 2007 in Chicago, IL. This Symposium will focus on ethics research and teaching within the field of accounting.

Highly publicized business and accounting scandals have prompted an increased interest in the ethical aspects of accounting practice. Accounting ethics research and education are seen to be important because one of the principal purposes of accounting is to foster the creation of credible and reliable information for purposes of decision-making throughout society. Honesty, integrity and objectivity are among the most important qualities of ethical accounting practice.

It has been 16 years since the Professionalism and Ethics Committee of the AAA offered its first seminar on teaching ethics in accounting curricula. The 12th Annual Ethics Research Symposium encourages thoughtful papers in a number of different areas of accounting ethics scholarship. Sample topics may include, but are not limited to, the following:

- Philosophical foundations of accounting and accounting ethics
- Theological foundations of ethical accounting practice
- Historical perspectives on the development accounting ethics
- The application of sociology, psychology and/or political theory to ethical issues in accounting
- Accountancy as an ethical profession
- Accounting ethics compared with professional ethics
- Critical studies of ethical lapses in business or accounting practice
- The ethical role of accounting in social and environmental reporting

The Symposium will take place as a Continuing Professional Education seminar immediately preceding the 2007 American Accounting Association Annual Meeting in Chicago.

Authors wishing to have papers considered for presentation at the Ethics Symposium should send their papers as an e-mail attachment (please identify all authors, their positions, and affiliations in a cover page, but not in the body of the paper). A \$20 non-refundable fee is required with each submission. Fees are waived for doctoral students. Please make all checks payable to the American Accounting Association. Papers should be sent by e-mail and checks should be sent to the following address no later than April 1, 2007:

C. Richard Baker, Ph.D., CPA
Professor of Accounting
School of Business
Adelphi University
1 South Avenue
Garden City, New York 11530
Telephone: (516) 877-4628
Email: Baker3@Adelphi.edu

Currently, the following journals are associated with the 12th Annual Ethics Symposium:

- *Accounting and the Public Interest*
- *Critical Perspectives on Accounting*
- *Global Perspectives on Accounting Education*
- *Research on Professional Responsibility and Ethics in Accounting*

More journals may be added at a later date. Those presenting a paper at the Symposium may choose one these journal for submission of their paper. Authors who choose to designate a journal should contact that journal's editor to determine submission policies, including the timing of formal submission of the paper.

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International Symposium on Audit Research (ISAR)

ISAR - Shanghai, China
www.isarhq.org

ISAR will be hosted by the [Shanghai Jiao Tong University \[SJTU\]](http://Shanghai Jiao Tong University [SJTU]) on 22 and 23 June, 2007. Shanghai is one of the most exciting cities in the world.

Conference Hotel The conference hotel is the [Jin Jiang Hotel, 59 Maoming Road \(S\) 200020, Shanghai](http://Jin Jiang Hotel, 59 Maoming Road (S) 200020, Shanghai) One of the best-located hotels in Shanghai, the Jin Jiang Hotel is conveniently situated close to Huaihai Road, the "Champs-Élysées" of Shanghai. Its accommodations overlook 10,000 square meters of beautiful gardens and are spread across three unique buildings, the historic Cathay Building (built in 1929), the lavish mid-1930s suite-only Grosvenor House and the modern Cathay Garden executive wing. The Jin Jiang Hotel, with its many facets, flavors and features, is a reminder of what a truly "grand" hotel should be. ISAR 2007 accommodations will be located in the modern Cathay Garden executive wing.

Accommodation is at the rate of USD 140 per night (approximately USD 155 including taxes).

Download the registration form, complete and either email to Vicky Zhang vinoing@sjtu.edu.cn or fax to +86-21-62933262.

ISAR 2007 will help conference participants arrange the following optional tours during and after the conference. The listed price is an approximate price per person (double occupancy) and includes room, meals, guide, ground transportation, and airfares between the destination and Shanghai (if applicable). The final price will be determined by the size of the group. If you are interested in the optional tours, please email the number of guests to Vicky Zhang vinoing@sjtu.edu.cn. Further information on these tours will be posted at www.isarhq.org as it becomes available.

Tour A: Beijing (4 days and 3 nights): USD 375

Tour B: Beijing/Xi'an (6 days and 5 nights): USD 780 (4 flights included)

Tour C: Zhouzhuang (1 day): USD 45

Tour D: Suzhou (1 day): USD 45

Future ISAR conference sites:

2008

Hosted by the Leventhal School of Accounting, USC in the Greater Los Angeles area.

2009

Hosted by Universiteit Maastricht, Maastricht, Netherlands.

2010

Hosted by Nanyang Technological University in Singapore.

2011

Hosted by the School of Accounting, University of New South Wales, Sydney, Australia.

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Global Accounting and Organisational Change Conference 2008

Hosted by the *School of Business, La Trobe University, Australia*
In association with the
Journal of Accounting & Organizational Change, Emerald Publishing

Call for Papers

- Date:** Wednesday 9 July – Friday 11 July 2008
Venue: Hilton on the Park – Melbourne, Victoria, Australia
Conference theme: "The role of accounting in organisational (and social) change."
Keynote speakers: Professor Colin Ferguson, The University of Melbourne
Professor John Burns, The University of Dundee, UK.

Electronic submission deadline for papers is 14 December 2007

We are pleased to announce that the first biennial international conference of the Global Accounting and Organisational Change (GAOC) network will be held at the Hilton on the Park in Melbourne from 9 – 11 July 2008. The theme of the conference is "The role of accounting in organisational (and social) change."

The GAOC network is committed to high quality research on contemporary issues in organizational and accounting change. It aims at providing a platform for international researchers and practitioners from multiple disciplines to disseminate information on organisational and accounting systems change. The 2008 conference will be organised by the School of Business, Faculty of Law and Management of La Trobe University in association with the *Journal of Accounting and Organizational Change (JAOC)*. Founded in 2005, JAOC represents a new emphasis on exploring how organisations change, and how the change process affects organisational and social processes. For further details about JAOC, visit <http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp>

Empirical and review papers are sought from a variety of theoretical and methodological

perspectives. In addition to empirical and case study articles, we also welcome replication of previously published studies and review articles on advances in accounting and organisational change research. We welcome manuscripts from any emerging and developed economies both in the public and private sectors on the following areas:

- Sarbanes Oxley Act and its implications for the changes to the regulation of financial practice and corporate governance
- Accounting and management control systems change
- Performance management and the Balanced Scorecard
- Changes in social and environmental accounting and performance reporting
- Accounting change in transitional and developing economies
- Professional ethics, risk and ethical management
- Public sector reform and accounting change
- Corporate failure and auditing change
- International donor agencies, development economics and accounting change
- Development economy and accounting policy choice
- Change in accounting education.

These themes are only indicative. Papers outside of these themes with relevance to understanding the role of management control systems in organisational (and social) change are welcome.

All papers will be subject to a double-blind review process. Papers accepted for concurrent sessions can also be designated as submissions to the *Journal of Accounting & Organizational Change*. Please indicate whether you would like to submit your paper for consideration (a) for conference only or (b) for both conference and publication in *JAOC*. **Notification of papers accepted** for inclusion in the conference program will be made by 31 March 2008. Submit your paper via email to Professor Zahirul Hoque (Conference Chair), School of Business, La Trobe University, Victoria 3086, Australia. Tel.: + 613 9479 3433; Fax: +613 9479 2356 email: jaoc@latrobe.edu.au. Registration enquiries to Stephen Muir (Conference Manager), Tel.: +61 3 9479 2693; Fax: +61 3 9479 3363; email: s.muir@latrobe.edu.au. Only full papers will be considered for conference. There is no submission fee.

Conference information and related sites are available at <http://www.latrobe.edu.au/GAOC>.

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**Portland State University
Center for Sustainable Processes and Practices**

International Conference on Sustainability in the Supply Chain

November 1-2, 2007

Call for Papers

The Center for Sustainable Processes and Practices at Portland State University is pleased to announce this 2-day conference to be held November 1-2, 2007 in Portland, Oregon, USA. This conference on sustainability in the supply chain will include both academic and practitioner forums.

The conference theme is best practices in advancing environmental and social sustainability through supply chain operations while also achieving economic viability. Papers relating to this topic are invited from academia, industry, and non-profit organizations. All disciplinary perspectives and research methods are welcome. A wide range of papers will be considered, including but not limited to conceptual, empirical, experimental, and case studies. A partial list of possible topics includes:

1. Sustainable Procurement Practices
2. Supplier Relationships and Corporate Codes of Conduct
3. Market Structures and Supply Chain Signaling
4. Logistics Planning for Environmental Stewardship
5. Metrics and Measurement for Sustainable Supply Chain Management
6. Supplier Engagement in Social and Environmental Initiatives
7. Certifications and Eco-Labels as Part of the Sustainable Supply Chain
8. Converting Supply Chains to Sustainable Value Chains
9. Product Take-Back: Challenges, Opportunities and Methods
10. Trends and Impacts of Regulation on Sustainable Supply Chains
11. The Roles of Non-Governmental Organizations in Sustainable Supply Chains

Submissions are due **June 1, 2007**. Only completed papers or 5-10 page works-in-process will be

accepted for review. Papers will be subject to double-blind review by academic and, if appropriate, practitioner reviews. Please send an electronic copy of the paper to Elizabeth Minor at minor@pdx.edu.

Notice of acceptance or rejection will be sent out by July 15, 2007. Papers subject to revision must be revised by August 30, 2007. All presenters are expected to register for the conference.

The two days of the conference will be organized as below:

Day 1: Insights from Industry Best Practices—This day will consist of four sessions, on the supply chain themes of reverse logistics, green procurement, labor issues, and certifications. Presenters and panelists will be comprised of leading practitioners and academics discussing best practices and leading-edge developments from a variety of industries, including apparel & footwear, 'green' building, high technology, and food industries.

Day 2: Sharing Academic Perspectives—This day will consist of concurrent tracks of academic paper presentations. Paper presentations will include discussant comments by both academic and industry representatives to ensure that both theoretical and practical aspects of the papers will be considered. The format will be designed to foster productive discussion of these academic papers.

Portland is one of the world's leading cities in fostering sustainable business and development. The conference will include opportunities to learn from many area businesses and other organizations that are integrating sustainability into their supply chains. In addition, Portland is a beautiful city, with a thriving downtown and diverse, eclectic neighborhoods. Its coffee shops, bookstores, wine bars and brewpubs provide a community feel that entrances the souls of residents and visitors. Its creative culture, innovative companies, and industry leaders provide a business vitality that supports new entrepreneurs and global enterprises.

For further information, please contact:

Elizabeth Minor
Center for Sustainable Processes and Practices
Portland State University
Room 310, East Hall
P.O. Box 751
Portland, OR 97207
503.725.8556
minor@pdx.edu
<http://www.pdx.edu/sustainability/>

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Advances in Accounting Elsevier Science Volume 25

Advances in Accounting is a research journal providing academics and practitioners a forum to address current and emerging issues in accounting. Manuscripts may embrace any research methodology and examine any accounting-related subject. All manuscripts are blind reviewed by two members of the editorial board. The results of initial reviews normally will be reported to the authors within ten-twelve weeks from the date of manuscript submission. Editorial correspondence pertaining to manuscripts should be sent to the editor. A \$50 submission fee is required. Articles may be submitted as an email attachment.

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Accounting and the Public Interest

An Academic Journal published by the Public Interest Section of the American Accounting Association

Accounting and the Public Interest is the first exclusively online journal in the American Accounting Association's (AAA) current stable of academic journals and the only one that has as its primary focus to provide a forum for academic research addressing the public interest. Five volumes have been published and the 2006 issue is in process. These can be found at <http://www.atypon-link.com/action/showPublisherJournals?code=AAA> (or contact the editor).

The journal, envisioned as innovative and eclectic, welcomes alternative theories and methodologies as well as the more traditional ones. The common element in this diversity is the requirement that a study and its findings be linked to the public interest by situating the findings within the economic, social, ethical, and political context, and ultimately providing guidance for responsible action. Responsible action can be promoted through research in all areas of accounting including, but not restricted to, financial accounting, auditing, accounting in organizations, social and environmental accounting, government and professional regulation, history, taxation, gender issues, professional and business ethics, information technology applications, accounting and business education, and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews synthesizing the state of the art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered. This editorial policy provides a publication outlet within the AAA for accounting research taking a socially responsive, and responsible, perspective.

Operationally our goal is to communicate a decision to the author within four to six weeks of receipt of a manuscript. The journal, with its constructive and responsive editorial procedures, attempts to render research efforts relevant and rewarding for all concerned.

Call for Papers

For instructions to authors and submission procedures, visit the journal at <http://www.atypon-link.com/action/showPublisherJournals?code=AAA> or contact Paul F. Williams, Editor, College of Management, North Carolina State University, Raleigh, NC. (paul_williams@ncsu.edu)



Journal of Information Systems Special REA Model Anniversary Section

Call for Papers

Papers relating to the REA model are invited for publication in a special section of the *Journal of Information Systems* to celebrate the 25th anniversary of the seminal paper in this area, "The REA Accounting Model: A Generalized Framework for Accounting Systems in a Shared Data Environment," by William E. McCarthy (*The Accounting Review* Vol 57, July 1982).

REA-related academic studies, education papers, and practice articles consistent with the editorial policy of the *Journal of Information Systems* are strongly encouraged. All methods are welcome, including critical analysis, design science, experiments, and essay. Professor Guido Geerts, University of Delaware, will serve as guest *JIS* associate editor for all papers submitted to the REA special section.

This call for papers coincides with a similar call for papers to the **REA-25** conference to be held June 13 through June 15, 2007 in Newark Delaware. See <http://www.aisvillage.com/rea25/conference.html>.

Submission Deadline for *JIS*: Authors may submit papers to the REA special section of *JIS* at anytime up to and including September 1, 2007 via e-mail to jis@sc.edu. The submission deadline, however, is set to allow authors time who wish to incorporate feedback from the conference prior to submitting to the journal.

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Journal of Accounting & Organizational Change Special issue on **Sarbanes Oxley and the New World Order of Accounting Regulation**

Call for Papers

The events that precipitated the recent crisis in financial reporting (Enron, WorldCom, Arthur Andersen, and Parmalat) are well known. This volume is not interested in their re-summarization. What is less well known is their consequence. Accounting as a profession and the entities that deploy the technologies and practices of accounting are still in the wake of what has been a tidal wave of institutional change in the developed economies. The most visible part of the transition from that which apparently did not work to that which we hope will work has been the Sarbanes-Oxley Act enacted in 2002 by the United States.

We are interested in papers that address the phenomenon as an environmental change. Accordingly, we are desirous of projects that explore how organizations have altered their procedures, technologies and perspectives in the face of the new regulatory regime.

The aim of this special edition of *Journal of Accounting & Organizational Change* is to promote informed debate on the shape of that which has emerged in the context of the debacle of excess and problematic ethical behavior. We invite historical, theoretical, empirical, practical, and review papers whether quantitative or qualitative, from scholars across disciplines. Some possible topics include:

- Market reactions to Section 404 information.
- Auditing around Sarbanes Oxley information
- The "trickle down" effect to non-publicly held companies and the nonprofit world
- International consequences to capital markets and participants
- Collateral changes in other spheres of regulation
- Altered conceptions of accounting by external parties
- New roles for internal auditors

These themes are only indicative of what might be the contents of this special edition. Papers outside them with relevance to understanding the regulatory environment of accounting practice are

welcomed. The deadline for submissions is **31 December 2007**. Accepted papers will be published in later 2008.

Please prepare your manuscript according to *JAOC* guidelines. For details, visit <http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp>. Either of the special edition editors can be contacted with inquiries. All papers should be submitted electronically to:

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