

## **Call for Papers**

### **Theme Issue of the *Journal of Information Systems***

### **Social Networks and Social Media in Accounting and Reporting**

The *Journal of Information Systems* (JIS) is the journal of the Information Systems Section of the American Accounting Association. The vision statement for the Journal is: *The Journal of Information Systems publishes high quality, leading edge research that advances accounting information systems knowledge.* JIS will publish a theme section in the Fall 2014 issue of JIS entitled “*Social Networks and Social Media in Accounting and Reporting.*” Social networks and Social Media have become increasingly important in external reporting and within organizations.

There is a long-standing literature that addresses the effect of the Internet and the Web on financial reporting and investor relations. However, much of this literature predates more recent developments with social networks and social media. Services provided by social network companies including Facebook, Twitter, Reddit, and LinkedIn, and social media companies such as YouTube, Tumblr, SlideShare and Flickr have opened up significant new avenues for external communication of accounting and related performance information. Internally within enterprises, companies including Jive, Yammer, 37Signals and Jostle provide services that are designed to support productivity, idea development and the exchange of information. Existing enterprise systems providers now also offer social media and collaboration tools including SAP Jam and Oracle Social Network. These developments are changing the way enterprises are managed, with clear implications for management, information systems and management accounting.

The theme issue will address all aspects of Social Networks and Social Media in the accounting and reporting domain. Examples of relevant topics include:

- Social Networks and Social Media and management accounting and performance
- Use of Social Networks for Financial and Performance Reporting
- Investor Relations and Social Networks
- Multimedia Performance Reporting
- Impact of Social Networks and Social Media on investor decision making
- Internet Financial Reporting
- Crowd-sourced analysis of corporate performance
- Capital market effects of Social Networks
- Impact of Social Networks on XBRL and similar reporting technologies
- Changing roles of auditing and assurance services in a socially networked world

All research methods are welcome, including behavioral, case study, design science, empirical archival and review. Submit the paper proposals using the guidelines for regular journal submissions at [www.jisonline.com](http://www.jisonline.com). Submissions for the special issue are due on December 15, 2013. Earlier submission is encouraged. The editor of the theme issue is Roger Debreceňy, Shidler College Distinguished Professor of Accounting, School of Accountancy, Shidler College of Business, University of Hawai‘i at Mānoa. Email: [roger@debreceňy.com](mailto:roger@debreceňy.com)