American Accounting Association | Accounting Information Systems

President's Letter

Rick Dull,
West Virginia University,
AIS Section President

What is the AIS section?" and "Why is the section important?" Last month, I spent some time thinking about the answer to these two questions and ultimately, I believe the answers can be combined as follows: "a group of diverse accounting-technology focused volunteers, that work together to help you succeed in your work as a faculty member". Serving as the president this year, I have already seen this definition in action, in several areas. The following are a couple of examples.

Most everyone is concerned with promotion, tenure, or annual evaluations. The section is working to increase the visibility and acceptance of our journal. Over the past few years, the editor worked diligently to increase the number of quality papers published. The current editors are working on the acceptance of the journal by/and assembling an information packet for faculty, department heads, and administrators. The packet presents the case for *JIS* to be accepted positively when a faculty member is being reviewed. This information is something that the section has been doing to support you. You can expect a copy for you and your department head in early 2015.

The Environmental Scanning Committee is in the process of preparing a response for the section to an AICPA proposal for the next iteration of the CPA exam. You may be involved in that response. Again, this committee is working to have our views on this topic heard. It is difficult for each of us to find time to create a response, although ultimately, exam changes impact both your job, and mine.

The full list of what is being done for you (and me) is much longer than I can include here but it is being done by people with just as much to do as you (and me). These people teach as many students, write as many papers, and serve on as many committees!

To participate in the progress of the section, next spring, when you receive the section's "Call for Volunteers" answer it! If you don't want to wait for that call – contact a committee chair and offer your help – or contact President-elect Tina (Loraas) and tell her you want to contribute some of your time to the section next year.

Another opportunity available to you is submitting. Whether it be to our midyear meeting, annual meeting, or journal, your continuous submissions make a difference. You can also say "yes" when you are asked to review. Our meetings' and publication's success depends on willing writers and reviewers.

My final suggestion/request is aimed towards members that are CPAs and members of the AICPA. Please consider volunteering to work on the CPA exam as a question-writer, reviewer, or in another capacity. If we are not involved, the exam will not include the voice of AIS faculty – which impacts us and our students.

Don't forget to join us at the 2015 Midyear meeting in Charleston, SC, January 21–24. Georgia Smedley is coordinating the meeting with the help of many other volunteers. This year Steve Sutton is responsible for the New Scholars' Workshop, which will be very informative for Ph.D. students and new faculty.

I appreciate each of you for your current and future support of our section. With your help we can succeed as individuals and as a section within the AAA.

Best regards,
Richard Dull
AAA-AIS Section President 2014-2015

2015 AAA AIS Midyear Meeting and AIS New Scholar Consortium

Please join us for the 2015 Accounting Information Systems Section Midyear meeting and the 13th annual AIS New Scholar Consortium which will be held January 21 – 24, 2015 at the Charleston Marriott, Charleston, South Carolina.

For the fourth year in a row, the readers of Condé Nast Traveler voted Charleston the No. 1 U.S. City. Known for its rich history, well-preserved architecture, and delicious restaurant community, the city was also ranked #2 in the World by Condé Nast Traveler 2014 Readers' Choice Awards.

New Scholars Consortium
The New Scholars Consortium enables new scholars and Ph.D. students to interact and receive ideas from more experienced faculty. The Consortium will kick off with a reception on the evening of January 21 followed by full day of sessions on January 22.

The AIS portion of the program will start with workshops on Thursday, January 22, followed by an evening reception from 5:30 to 7 p.m. Concurrent sessions will be held on Friday and Saturday, January 23-24. The hotel is near the Historic District.

How can you miss this?
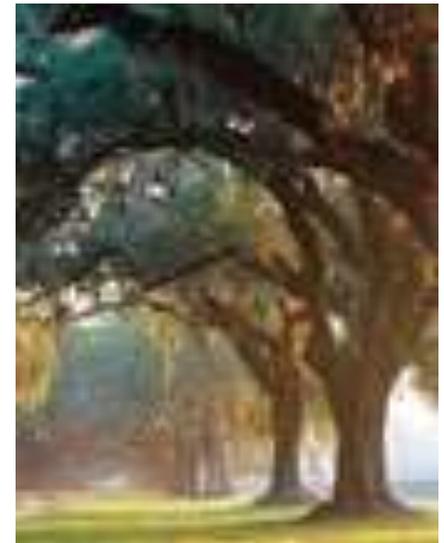
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**AIS Newsletter
Fall 2014**

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JIS Call

**Themed Issue of the *Journal of Information Systems*
Accounting Information Systems and Ethics**

The *Journal of Information Systems* (*JIS*) is the journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (http://www.jisonline.com). 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 themed section in the Fall 2016 issue of *JIS* entitled "Accounting Information Systems and Ethics."

AIS is a critical component of business operations, comprised of many interrelated elements (i.e., people, procedures, data, software, hardware, and controls) that identify, collect, store, manage, and communicate accounting data and information for the purposes of reporting and control. The foundation of ethics is to understand how our behavior impacts the well-being of others. Virtually every aspect of AIS has ethical implications because people (and controls implemented by and that affect people) are key elements in AIS, and managers, regulators, investors, and others use reported accounting information to make decisions about people's lives (e.g., contracting, hiring, investing, purchasing, and selling). Yesterday's AIS were relatively limited observers, recorders, and reporters of data. Due to rapid advances in technology, however, today's AIS are powerful and far-reaching, and create opportunities for individuals who design, implement, and interact with them to intentionally and unintentionally cause harm to individuals, organizations, and societies. Because of this, AIS is at a crossroad with ethics. Universal ethics demand that we, as professionals, academics, and human beings, take on the responsibility of understanding how the systems we create not only help, but also potentially harm others.

Authors are encouraged to read a literature review on "Accounting Information Systems and Ethics," available online at SSRN (http://tinyurl.com/jis-ethics-ssrn) for context and additional research ideas.
Examples of relevant topics include:

•	Ethics awareness and impact in the various stages of AIS design, development, and implementation
•	Privacy issues related to data collection, quality, storage, security, management, and use
•	Ethics and use of AIS to manage and control employees
•	How regulatory, individual, organizational, and technological factors influence ethical awareness and decisions
•	AIS-related framework intersections with ethics
•	The impact of AIS on ethics in financial and nonfinancial reporting, and as related to fraud

All research methods are welcome, including behavioral, case study, design science, empirical archival, and review. Submissions should follow the editorial guidelines at http://www.jisonline.com. Submissions for the special issue are due by November 2, 2015. Earlier submission is encouraged. The

co-editors of the themed section are Eileen Z. Taylor, Associate Professor of Accounting, Poole College of Management, North Carolina State University, email: eztaylor@ncsu.edu; and Ronald J. Daigle, Professor of Accounting, College of Business, Sam Houston State University, email: daigle@shsu.edu.

American Accounting Association

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JISC2015-1st *Journal of Information Systems* Research Conference Call for Submissions

The *Journal of Information Systems* (*JIS*) will hold the 1st JIS Research Conference (JISC2015) at the offices of the AICPA in Durham, NC on March 26 & 27, 2015. *JIS* is the research journal of the Accounting Information Systems (AIS) section of the American Accounting Association.

Sponsors
Sponsors of JISC2015 are the AICPA and CaseWare-IDEA Inc.

Conference Design
The design of JISC2015 is to provide an opportunity for intense discussion between academics and professionals on research in a targeted area of concern to the broad AIS community. The conference will involve research presentations, round-table discussions, and a keynote presentation. Attendance at the conference will be largely limited to those on the program: one member of each author team, commentators and panelists. If you have interest in attending the conference and will not be presenting a paper, please inquire by email (jis-editors@aaahq.org) as to the possibility of attendance. Each research paper presentation will have an academic and a professional commentator. Papers presented at JISC2015 will appear in a theme issue of JIS, edited by Dr. Diane Janvrin of Iowa State University and Dr. David Wood of Brigham Young University.

Topics
The focus of JISC2015 is on Information Technology auditing. Given the increasing importance of technology in all aspects of business and government, IT auditing has become a vital part of internal and external audit. Topics for the conference may include:

- The development and use of IT audit tools
- IT audit and governance, risk and compliance
- Skills development for IT audit
- IT audit in a world of big data
- Risk management for IT auditing
- Impact of IT risks on the financial statement audit
- Auditing IT risks within a SOX environment
- Level of maturity of IT auditing
- Auditing IT security
- Quantification of IT risks
- Auditing within a distributed computing environment and the cloud
- Planning IT audits
- Continuous audit
- IT audit and privacy
- Undertaking IT audits within a standards environment
- Using generalist auditors for undertaking IT audit engagements

Paper submission
Final papers should follow the *JIS* editorial policy and be submitted to JIS using the AAA's manuscript management system. Full details are available at www.jisonline.com. Papers accepted to JISC2015 also receive a conditional acceptance to *JIS*. Research teams are expected to improve their papers following the guidance from the academic and professional reviewers and from interaction at the conference. Papers not accepted for the conference may continue to receive editorial review by *JIS*.

Research methodologies
All research methodologies are welcome, including experimental, qualitative, field study, analytical, behavioral, archival, design science, and empirical.

Financial Support
The author team for each accepted paper will receive funding to help defray travel costs to attend the conference (e.g., plane tickets, hotel, etc.). Authors from the USA, Mexico, and Canada will receive $1,000. Authors from other countries will receive $1,500.

Deadlines
The deadlines for JISC2015 are:
December 15, 2014:   Research papers due.
March 26 & 27, 2015:   JISC2015
May 30, 2015:   Revised papers due.

Additional information
If you are planning to submit to this conference, please email Diane Janvrin (djanvrin@iastate.edu) or David Wood (davidwood@byu.edu) by October 31st with the prospective title of the paper and a snapshot of the paper and research methodology. Because an important aspect of this conference is the active participation of practitioners, early notice of intended submissions will allow the editors to plan for practitioner participation with the review process.

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JISC2016-2nd *Journal of Information Systems* Research Conference

The *Journal of Information Systems* (*JIS*) is in the planning stages for the 2nd *JIS* Research Conference (JISC2016) for November, 2016. The focus of the conference will be Big Data.

Please be watching for additional information soon!

American Accounting Association

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Journal of Information Systems –
Call for Knowledge Resources

To assist academics and practitioners in developing their knowledge of the current state of accounting information systems (AIS), we are encouraging submissions of several types of manuscripts, as detailed below. Before developing your manuscript, please contact the *JIS* Knowledge Resources editor, Eileen Taylor, at eileen_taylor@ncsu.edu to discuss purpose, concepts, etc.

Details: Submissions may be sole or co-authored, and may range from 1,000 to 8,000 words. We encourage creativity in these submissions.

Academic Submissions
Purposes: To inform readers about current issues in research and education that may be useful in the AIS discipline. To educate readers about how the author identifies and develops ideas for AIS research and education.
Questions: What resources do veteran AIS academics use as they develop research and educate? How can readers adopt their strategies to improve their own productivity?
Point of View: How do veteran academics think about AIS research and teaching?
Conclusions: These publications will result in a shared knowledge of resources and techniques for our readership. We will deliberately and explicitly develop our discipline with a shared point of view and purpose.

Practitioner Submissions
Purposes: To inform readers about current issues in AIS practice and research that will be useful in the AIS discipline, and to share with readers their "way of knowing" about the events, trends, theories, and practices of the AIS discipline.
Questions: How do AIS practitioners develop their knowledge of AIS? What current trends and practices are they aware of that will be of interest to our readership?
Point of View: How do AIS practitioners think about AIS problems? What is the perspective of an AIS practitioner? What are some of the key issues that researchers in AIS should consider?
Conclusion: These publications will result in a shared knowledge of resources and techniques for understanding the current state of AIS practice.

Book/Frameworks/Article Reviews
Purposes: To inform readers about books, frameworks, guidance articles, and other materials of interest to readers as they work to understand the AIS discipline.
Questions: What books, frameworks, guidance, articles, and other materials are of interest? How can AIS academics and practitioners benefit from them?
Conclusion: These publications will alert readers to resources that may help them in their research and practice.

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AACSB Standard 7: IT Skills & Knowledge

AACSB International Accounting Accreditation Standard No. 7: Information Technology Skills and Knowledge for Accounting Graduates: An Interpretation is available at: http://www.aacsb.edu/~/media/AACSB/Publications/white-papers/Accounting%20Std%20A7.ashx

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