AIS Newsletter

Volume 26, Fall 2005

Sections

I.   Letter from President Stephanie Bryant, University of South Florida

Greetings IS Section Members,

I hope your fall semester is going well. There are several initiatives currently underway that I would like to highlight in this newsletter.

First, we are all very excited to have Bill McCarthy serving as an editor at The Accounting Review (TAR). This is particularly important for our Section because it is the first time we have had a TAR editor representing the IS Section. Now the challenge is for Section members to submit systems papers to TAR for consideration. For years we have complained that we can't get systems work published in top journals such as TAR because we have no representation on the editorial boards of these journals. We can no longer say that. I encourage you to consider submitting current projects you have under development to TAR. Additionally, consider developing projects specifically aimed at publication in TAR. If enough of us try, hopefully we will have some success and break the publication ceiling for systems research.

Another initiative currently under way relates to AIS education. Often we would like to see what others in AIS are covering in their courses to gain new ideas. While there have been some syllabus collection efforts at AAA and other schools, the Section has not previously offered such a repository of syllabi. The education committee, under the leadership of David Hayes, is collecting and organizing syllabi from any type of AIS course, graduate or undergraduate. The committee is organizing the syllabi by textbook. So for example, if you want to see what others using the same book as you are doing in their course, you will be able to go to the IS Section website and obtain syllabi from others using your book. The committee expects to have this work completed in the spring, and the results will be posted on the Section website. This will be a wonderful resource for our members. You will be receiving an email from an education committee member soon wherein you can submit your syllabus.

The 2006 midyear meeting is just around the corner, and I encourage you to attend. Carolyn Norman has worked extremely hard for the past 18 months to ensure you have a great meeting this January. All information on the midyear meeting plus online registration and online volunteering (discussants, reviewers, etc.) is available at the IS Section website. The meeting will be preceded by the New Scholar Consortium (sponsored by the KPMG Foundation) and JIS Research Workshop. Registration for that is also on the Section website.

The newsletter also highlights calls for Outstanding Dissertation and Notable Contribution to the literature. Please consider nominating individuals for these awards.

Finally, I want to thank all of the people who work so hard to make the Section a success. The newsletter lists the current year committee chairs, and I want to say a special thank you to them. The committee chairs, along with the officers, work hard all year long to ensure our Section provides a quality contribution to your academic life. I want to mention a couple of other people as well. Terry Glandon has done a fine job in getting the Section website moved to the AAA domain and in keeping the site current. Ronny Daigle has also done a great job summarizing recent systems articles for the newsletter's "In the Literature" column. All of these volunteers add tremendous value to our Section, and I am grateful for their contributions. If you have any suggestions on how the Section can improve services to its members, please let me know.

Warm regards to all,
Stephanie Bryant (sbryant@coba.usf.edu)
University of South Florida

II. Conferences

- **2006 AIS New Scholar Consortium**
  Date: January 4, 2006
  Place: Scottsdale, AZ
  For more information: http://aaahq.org/infosys/conferences/new_scholar.htm

- **2006 JIS Research Workshop**
  Date: January 4, 2006

Place: Scottsdale, AZ
For more information: http://www.jisnsrw.com/

- **2006 AAA-IS Section Mid-Year Conference**
  Date: January 4-7, 2006
  Place: Scottsdale, AZ
  For more information: http://aaahq.org/infosys/conferences/midyear2006.htm

- **Sixth International Research Symposium on Accounting Information Systems**
  (in coordination with ICIS 2005)
  Date: December 10-11, 2005
  Place: Las Vegas, Nevada
  For more information: http://icis2005.unlv.edu/

- **Organizations and Society in Information Systems (OASIS) 2005 Workshop**
  Date: December 11, 2005
  Place: Las Vegas, NV
  For more information: http://www.ifipwg82.org

- **2006 17th IRMA International Conference**
  Date: May 21-24, 2006
  Place: Washington, D.C.
  For more information: www.irma-international.org

- **2006 Second Asia/Pacific Research Symposium on Accounting Information Systems**
  (in coordination with 2006 International Symposium on Audit Research)
  Date: June 20, 2006
  Place: Melbourne, Australia
  For more information: www.sigasys.org

III.   Congratulations: Alexei Nikitkov, Brock University, winner of the IS Section 2005 Outstanding Dissertation Award

 Alexei ("Alex") Nikitkov

Dissertation Title: Web Assurance: A Comparison of Seal-based and Reputation Feedback-based Assurance

Abstract:

Despite wide proliferation of e-commerce, many consumers are reluctant to purchase online. Public accounting firms and other independent companies have developed assurance services in order to control online risks and help web businesses earn consumers' trust. Such assurance services typically result in a proprietary seal placed on the web site. The type of assurance provided varies considerably from an in-depth audit to review of trading policies. Unfortunately, as academic research indicates, currently available seal-type assurance services suffer low market acceptance and lack of understanding on behalf of consumers.

Drawing from sociological, economic, and marketing theory, this study examines the impact of an alternative approach to mitigating online risks and then compares it to information assurance seals. This approach is based on collecting and presenting information based on a seller's reputation feedback profile. Empirical tests suggest that the quality of reputation feedback profile is strongly associated with consumer purchasing behavior in auction and posted price settings, specifically with the decision to buy from the seller, product selling price, and overall product demand. Further, this study presents evidence that information captured in a seller's reputation feedback profile impacts consumer purchasing behavior significantly more than the presence of information assurance seals. This is true especially with the decision to buy from the seller/ in both, auction and posted price settings, demand for product in auction setting, and possibly selling price in auction and posted price settings.

IV.   Congratulations: 2005 Annual Business Meeting Award Winners

Christopher J. Wolfe: For your exemplary service as President of the Information
         Systems Section of the American Accounting Association, 2004-2005
The Information Systems Section Notable Contribution to the Literature Award:
         Vicky Arnold and Steve Sutton for "Researching Accounting as an
         Information Systems Discipline"
Journal of Information Systems Best Reviewer Award: Jacqueline Reck
The Information Systems Section Outstanding Dissertation Award: Alexei Nikitkov
The Information Systems Section Outstanding Service Awards:
         Nancy Bagranoff for Distinguished Service in AIS Education
         Martha Eining for Distinguished Service in AIS Education
         Kathy Hurtt for Distinguished Service in AIS Education
         Cynthia Lohrke for Distinguished Service in AIS Education
         Carolyn Strand Norman for Distinguished Service as Newsletter
     Editor

V.   *The Accounting Review*: Bill McCarthy's Important New Role

Bill McCarthy has recently been appointed as an Editor for *The Accounting Review* by Senior Editor Dan Dhaliwal of the University of Arizona. This presents our IS Section with a great opportunity for publishing in this top level Accounting journal. We need to actively show Bill our support by (1) submitting as many high quality articles for review as possible and (2) volunteering to help review papers. To this end, Bill is trying to compile a list of possible reviewers for AIS topics in particular and accounting in general. From each potential reviewer, he would like to receive (see his website at: http://www.msu.edu/user/mccarth4/):

- a list of methodological skills;
- a list of subject area skills; and
- a vita.

Potential reviewers can send these to Bill at mccarthy@bus.msu.edu .

VI.   Introducing our new Associate Editor for Web Services: Terry Glandon, UTEP

 Terry Glandon

After many years of service, our old webmaster, Ray Merservy, has passed the mouse to our new webmaster, Terry Glandon. As part of the transition, the website (http://aaahq.org/infosys/index.html) has taken on a new look with some great new features including:

- A PDF newsletter so readers can view it online or choose to print it and read later
- Online registration for the midyear meeting
- Online volunteering for the midyear meeting
- Up-to-date calls for papers and conferences which are posted as they are received from our own section and related organizations (ICIS, AIS Educators, and so on)
- 2005 Bylaws and Policies have been updated and available (see Administration button)
- Revised Database of AIS Articles (see Resources button)
- Dissertation Abstracts (see Publications button).
- The "Syllabi Project" (see Resources button)

We thank Ray and Terry for all of their hard work!

VII.   The 2006 AAA-IS Section Midyear Meeting by Carolyn Strand Norman, VCU

Make Plans Now for the 2006 Mid-Year Meeting!
Early Registration Deadline: December 5, 2005 (for conference rate)

We have a great program of papers, speakers and activities for the meeting this year in Scottsdale, AZ. Again this year we will use the "new" format for the research paper presentations: 10 minutes for the discussant, 5 minutes for the author and the remaining time for the audience to ask questions. For the education paper sessions, the author will have the first 15 minutes to introduce

and summarize the paper, and the audience will be able to ask questions and discuss the paper for the remaining time. Of course, Moderators will be key players – they will keep us on time in each session! We expect to have all papers posted on our web site by the end of October, so all participants will have an opportunity to read papers of interest prior to the conference.

Remember to check our IS Website (http://aaahq.org/infosys/conferences/midyear2006.htm) frequently for any updates or announcements regarding the conference!

VIII.   Call for Nominations for Information Systems Section 2006 Outstanding Dissertation Award

The Information Systems Section of the American Accounting Association is pleased to announce its 2006 Outstanding Dissertation Award Competition. The purpose of this award is to recognize outstanding dissertations in the field of accounting information systems. The winner will be honored with a plaque presented at the IS Section Business meeting at the 2006 Annual Meeting in Washington DC. An abstract of the winning dissertation will appear in the Section Newsletter.

Entries may be nominated by either the student who wrote the dissertation or by one or more members of the dissertation committee. The entry should not be under simultaneous consideration by other sections of the AAA.

The submission requirements are as follows:

1. Dissertation topic dealing with information systems
2. Dissertation completed between January 1, 2005 and December 31, 2005
3. A letter signed by the dissertation chair stating the dissertation was completed and accepted by the degree granting institution during the above period
4. A nominating letter stating why the dissertation should be recognized as outstanding
5. A paper from the dissertation that meets the criteria for papers submitted to the Journal of Information Systems* or a 15 page abstract (the paper format is strongly encouraged)

Please submit four hard copies or one electronic copy (electronic submission is encouraged) to:

Bill Heninger
Brigham Young University
Marriott School
517 TNRB
Provo, UT 84602-3113
Telephone: (801) 422-6899
Email: heninger@byu.edu

All submissions must be postmarked by **March 15, 2006.** The award committee may request finalists to submit a copy of their completed dissertation.

* Please refer to the latest issue for requirements related to length, format and other matters such as inclusion of experimental instruments.

IX. Call for Nominations: 2006 Notable Contributions to the Accounting Information Systems Literature Award

The Information Systems Section of the American Accounting Association is pleased to announce its 2006 Notable Contributions to the Accounting Information Systems Literature Award competition. The purpose of this award is to recognize outstanding contributions of exceptional merit that make a direct contribution to AIS research. The winner of this award will be honored with a plaque presented at the Information Systems Section Business Meeting to be held at the 2006 AAA Annual Meeting.

The criteria for the award are:

- Impact the work has had on theoretical or applied accounting information systems research.
- Relevance to the larger IS research community
- Originality and innovation of the ideas presented in the work.
- Development of an appropriate theoretical foundation.
- Contribution to knowledge in the area of accounting information systems.
- Soundness of methodology and analysis (where appropriate).

Selection Process:

- Nominations should be made to the Chair of the Notable Contributions to the IS Literature Award Committee in care of the committee chair:

  Andreas Nicolaou, Bowling Green University,
  Department of Accounting and Management Information Systems
  College of Business Administration
  Bowling Green State University
  329 Business Administration
  Bowling Green, OH 43403
  Phone: (419) 372-2932
  Fax: (419) 372-2875
  Email: anicol@cba.bgsu.edu

- **Deadline for nominations is March 31, 2006.**

- Consideration shall be given to peer-reviewed books, monographs, and journal articles on research topics and methods in the field of accounting information systems. For journal articles, nominations are not limited to any particular journal, but should be publications recognized as having made a significant contribution to the literature in accounting information systems.
- The work must have been published prior to December 31, 2002.
- To be eligible for consideration, at least one of the authors of the work must be a current member of the AAA.
- Nominations should be made to the chair of the Notable Contributions to the IS Literature Award Committee.

- The work must be nominated by an IS Section member.
- The nominating letter should include statements that assess the importance of the work and its current or potential impact on the accounting information systems literature.
- Electronic or physical submissions are accepted. Four copies are required of physical submissions.
- If there are no nominations by the deadline, an award should not be given that year.
- The committee is not required to accept one of the nominated papers for the award.
- Selection of the award winner will be made by the Notable Contributions to the IS Literature Award Committee. This committee will consist of a chair and two members, all appointed by the Vice President of the IS Section to serve the following year. Current members of the committee and the Executive Committee are ineligible for the award.

X.   2005 AAA-IS Section Business Meeting Minutes by Kathy Hurtt, Baylor University

Minutes of the IS Section Business Meeting
Tuesday August 9th, 2005
7:00 – 8:15 am
San Francisco, California

- Christopher Wolfe, president, called the meeting to order at 7:00 am and welcomed the members to the IS Section Business Meeting and breakfast. Chris welcomed and introduced Susan Crosson, Vice President-Sections and Regions.
- Vice President Crosson thanked the members of the IS section for the suggestions and ideas that been brought forward to the AAA. She expressed the appreciation of the AAA for the sections support of the organization and the section's willingness to act in an innovative manner.
- Scott Summers, By-Laws Committee Chairman, brought three changes to the membership. These changes were 1). The addition of the mission statement. 2). A change in number of folks needed to petition from 25 to 10. 3). A change in the number of days for the posting of the nominees from 90 to 30.   See Appendix A for the complete By-Laws.
- Bill McCarthy, who was recently named an Associate Editor of *The Accounting Review (TAR)* spoke briefly about the need for outstanding papers from the IS section to be submitted to *TAR.* Bill indicated that he is looking for papers that exhibit methodological rigor with an explicit link to accounting or and accounting information systems issue. He requested that individuals submit their "very best research projects" to *TAR.* Bill also indicated a need for reviewers and requested that volunteers email him at mccarthy@bus.msu.edu and state their methodological skills, subject area expertise and also submit a vita.
- Dan Stone, former editor of the *Journal of Information Systems (JIS)* reflected on his tenure as editor and indicated after reflection, he would

rather stay married than continue to be the JIS editor. He indicated that the Spring 2005 issue was delayed.

- Brad Tuttle, *JIS* Editor, announced that the award for the best reviewer had been mutually decided between the current and former editors, and was awarded with appreciation and congratulations to Jacqueline Reck.
  - o Bruce further reported that the *JIS* submission rate was level, although the submission rate for the AAA overall is down.
  - o He asked that reviewers reply when they receive a review request as there have been some email communications problems.
  - o Bruce indicated that on the website and in the new issue there will be editorial guidance for education and practice pieces. These new guidelines are intended to help the reader understand the contribution of this type of research.
  - o He concluded by thanking the authors, reviewers associate editors and staff of the IS section for their contributions toward making *JIS* a success.
- Bruce Dehning presented the Treasurer's Report. He indicated that the section's net cash was down and attributed that partially to a decline in membership. The section has lost 80 members and now has less than 700 members.
  - o The mid-year meeting roughly broke even.
  - o Bruce predicted a $5,000 – 10,000 year end shortfall.
- Scott Summers discussed the 2005 midyear meeting held in New Orleans.
  - o 135 individuals registered for the meeting, including 119 who pre-registered.
  - o 35 people attended the New Scholar's meeting; 22 Ph.D. students and 13 early career academics.
  - o There were 66 papers submitted to the regular sessions and 19 papers were accepted. An additional 12 papers were accepted in the research forum.
- Stephanie Bryant presented information about the 2006 midyear meeting for Carolyn Strand Norman. The meeting will be held at the Doubletree Paradise Valley Resort in Scottsdale, AZ, January 4 – 7, 2006. Plans for the meeting include the New Scholar's Consortium and the JIS Research Development Workshop as well as on Thursday. 2006 is the second year of a three year KPMG funding commitment, and Stephanie indicated that she is requesting additional funding in the future to pay for one night's hotel stay for the Ph.D. student New Scholar participants.
- Terry Glandon, the new webmaster, announced that the revised IS section site was live.
- Sally Webber announced that C-3 would be promoted in 2006 and called for cases, projects and classroom activities. She also asked for individuals to serve as reviewers for the C-3 papers.
- Chris Wolfe presented several awards.
  - o Alexi Nikitkov was presented with the Outstanding Dissertation award for "Web Assurance: A comparison of Seal-Based and Reputation Feedback."
  - o Vicky Arnold and Steve Sutton were presented with the Notable Contribution to the Literature award for their monograph entitled, "Researching Accounting as an Information Systems Discipline

- o Carolyn Strand Norman was presented with an Outstanding Service Award for her distinguished service as newsletter editor.
  - o Nancy Bagranoff, Martha Eining, Kathy Hurtt and Cynthia Lohrke were presented with an Outstanding Service Award for their distinguished service in AIS Education.
- The meeting was handed over to the incoming president, Stephanie Bryant.
  - o Stephanie thanked Chris for his hard work during the past year and presented him with a plaque recognizing his service to the section.
  - o Stephanie introduced the incoming officers:
    Vice-President/President-Elect—Scott Summers
    Treasurer—Vernon Richardson
    Secretary—Bruce Dehning
    Maureen Mascha, Member-at-Large
    Stephanie Watson, Member-at-Large
    Sev Grabski, Research and Publications Committee
  - o She commented that the section has a large number of individuals (about 65 – nearly 10% of the section membership) serving the section on committees.
  - o Stephanie then outlined some of her vision for the following year:

The Incoming President's Vision: Creating Opportunities for our Membership in Teaching, Research, and Service

Mentoring
I believe in building on your strengths. The strength of our section is our membership. We are unusually collegial and we take great pains to mentor new scholars. In fact, you may have noticed that the "New Scholar" phenomenon has really caught on. Most sections and even the AAA are now running New Scholar sessions. So we've been leaders in mentoring. We do that well and will continue to grow our reputation in this area.

Membership
I also think we need to work on growing our membership, and to that end, I'll be working with the membership committee on how we can best accomplish this. Other sections have been successful in countering declines in membership, and I think we can be successful as well.

Education
With respect to education, our education committee under the leadership of Sally Webber spent time gathering and categorizing syllabi. This year we will add to that work and organize a syllabus library on the Section website so that we can easily share with each other what we are doing in the classroom.

C3 call in 2006.

Collaborative Opportunities

IMA-2006 Information Systems Research Award
Many of you know that we have been working with the IMA to figure out how we can build a long-term research partnership with them. Sandy Richtermeyer, the IMA Professor-in-Residence has been a key player in this. We are proud to

announce that the IMA will fund an annual research award tentatively called the IMA-Information Systems Research Award. This is a competitive grant that will seek to fund Information Systems Research of interest to the IMA audience. Technology is one of the 5 Key Practices the IMA has identified as an area of particular interest to IMA. Other Key Practices include performance metrics, internal controls, and risk management.

You will be receiving more information on this through email and on the Section website as we formalize the guidelines for the process. Essentially the Section R&P committee will vet the proposals and select one or more proposals to forward. The winner will receive $1,500 funding towards AAA, a plaque, and will present either a paper or a progress report on the project at the annual meeting. The winner will also have access to the IMA database of members, which consists of 70,000 controllers, CFOs, accountants, etc.

I encourage you to take advantage of this opportunity.

- The meeting was adjourned at 8:07 am.

Respectfully submitted,

Kathy Hurtt
Secretary

Appendix A:

**American Accounting Association – Information Systems Section
Bylaws (As Revised, July, 2005)**

I.   Name and Form of Organization
      The name of this organization shall be the Information Systems Section of the American Accounting Association. The form of organization will be that of a section within the American Accounting Association that is a non-profit association incorporated under the laws of the State of Illinois. The abbreviations of IS and AAA will be used in this document to refer to Information Systems and American Accounting Association, respectively.

II.   Mission, Purposes and Objectives of the Section
      A. Mission
          The mission of the Information Systems Section of the American Accounting Association is to create and disseminate knowledge of accounting information systems and all aspects of information technologies as they relate to accounting by promoting excellence in research, teaching, and practice. The section encourages and supports new scholars and educators in the field.
      B. Purposes
          1. To foster understanding and acceptance of information systems (IS) as an important branch of accounting.
          2. To provide a forum for presentation and discussion of reports on IS research, practice and standards.

3. To provide a forum where educators and practitioners with IS interests can meet and interact with each other.
4. To provide a forum for presentation and discussion of ideas and developments related to IS curricula and education.
5. To provide a liaison function with other IS-related organizations.

C. Objectives
1. To publish a journal contributing to the theory and practice of IS.
2. To hold sessions and special interest meetings on IS at national and regional meetings of the AAA.
3. To publish a periodic IS newsletter for section members.
4. To organize committees in areas of special interest to section members.

III. Membership

Any member of the AAA shall be eligible for membership in the section.

IV. Dues

Dues shall be determined by the section Executive Committee with the approval of the section membership at an annual business meeting of the section. Dues will normally be payable on January 1 for the fiscal year that ends on August 31st in accordance with specifications set forth by the administrative offices of the AAA. Furthermore, the AAA administrative office will collect sectional dues. All funds will be kept in AAA accounts and dispersed only upon authorization from the President and/or Treasurer of the section. The section may charge registration fees at any special section meetings that are not held in conjunction with national or regional AAA meetings.

V. Section Officers

Section officers will consist of a President, Vice President – Academic, Immediate Past President, Secretary, and Treasurer, which together constitute the Executive Committee. The Executive Committee may form sectional committees and appoint committee chairs to carry out sectional activities and further the interests of the section. The charge issued to chairs so appointed will be at the discretion of the section President and the Executive Committee.

A. President

The President will serve a one-year term. The duties of the President are to:
1. Direct the affairs of the section and carry out the programs formulated by the section members with the advice of the Executive Committee.
2. Preside at the annual section meeting.
3. Upon invitation, to work with the regional vice-presidents of the AAA on matters pertaining to IS sessions and other activities at regional meetings.
4. When requested, to cooperate with the AAA President on matters pertaining to IS sessions and other activities at AAA annual meetings.
5. Report periodically to the AAA Executive Committee regarding sectional activities and represent the section in meetings and other activities of the AAA Council.
6. Preside over meetings of the Executive Committee.

B. Vice President – Academic

The Vice President - Academic will be elected for a one-year term and upon completion of the term will automatically become President. The duties of the Vice President - Academic are to:

1. Determine, in consultation with the President, committee chairs and regional liaisons for ensuing year and communicate this information about the regional liaisons to the appropriate Regional Presidents and AAA Vice President in a timely manner.
2. Arrange with appropriate regional liaisons to attend a regional meeting and formally represent the IS section.
3. Develop plans as President for ensuing year.
4. Assist President in conducting annual meeting at which succession will occur.
5. Obtain a report from each regional liaison on the activities of the region during the year. Present a summary of these reports at the annual meeting.
6. Distribute operating instructions (which include a list of responsibilities, a copy of the model for improving working relationships among sections and regions, and other pertinent material) to liaisons.
7. Work with the liaisons to help ensure the best possible section workshops, panels and paper presentations at regional meetings.

C. Secretary

The Secretary is elected for a one-year term and is eligible for reelection for two additional one-year terms. The duties of the Secretary are to:

1. Supervise the keeping of records of sectional meetings and procedures, and to report the minutes of the annual business meeting in the newsletter following the annual meeting.
2. Follow-up on membership activities, including surveying former section members who did not renew their membership.
3. Work in liaison with the AAA Administrative Secretary regarding all facets of sectional membership.
4. Maintain the operating manual.
5. Develop and execute plans and programs to enhance section membership.

D. Treasurer

The Treasurer is elected for a one-year term and is eligible for reelection for two additional one-year terms. The duties of the Treasurer are to:

1. Work with the AAA Administrative Secretary relative to collection and disbursement of sectional funds.
2. Provide a report on the financial status of the section and budget projections at the annual business meeting.

VI. Election of Officers

The election of section officers and other elected positions will occur by mail, facsimile, electronic vote, or a vote at the annual business meeting. The executive committee will decide for each election which of these methods to use. All officer terms will run from September 1 through August 31. Any member of the Section may make recommendations of nominees to a nominating committee. The slate of nominees for section officers will be selected by the nominating committee composed of the prior year's President, the current President, the current President-Elect and two at-

large members. The most senior (prior year) President will chair the nominating committee. The at-large members serve in a nonvoting advisory role to the nominating committee. In addition, a person may be nominated by a petition signed by not less than ten (10) members of the IS Section. Persons nominated by petition must previously have agreed to serve if elected. The slate of nominees shall be published 30 days prior to the beginning of the election. Only members of the IS Section are eligible to vote.

VII. Appointed Officers

Appointed section officers will consist of a Historian and a Webmaster. The Executive Committee will appoint each of these officers.

A. Historian

The Historian is appointed for a one-year term, renewable each year. The duties of the Historian are to:

1. Collect information related to any events, whether internal or external to the Section, which significantly change the ways of acting or thinking within the Section
2. Organize information into an archival format that may be protected and maintained in future years.

B. Webmaster

The Webmaster is appointed for a one-year term, renewable each year. The duties of the Webmaster are to:

1. Maintain the IS section's web site by including a list of all information related to upcoming events of the section, links to other related AAA web pages, links to on-line publications of the section, and any other links deemed of interest to the section.
2. Stay abreast of non-section activities of interest to IS section members in order to provide other links of interest.
3. Ensure that links maintained on other webpages, such as that of the AAA homepage, are updated to include any changes that occur to the IS section webpage.

VIII. Standing Committees

The following standing committees will be established and will report to the Executive Committee. Except as indicated, the committee chairs will be appointed for a one-year term by the President of the section. Each committee chair will submit a 1-2 page report to the section President one month prior to the annual business meeting each year for distribution to members at the annual business meeting.

A. Research and Publications Committee

Membership. The Research and Publications Committee consist of five members. These Committee members are:

• Two voting members elected by a vote of the membership (one elected by ballot each year)
• Two voting members appointed by the IS section President (one appointed each year)
• The Editor(s) of *Journal of Information Systems* (JIS) will serve as nonvoting ex-officio member. In the year when there is an Editor-Elect, that person also serves as an ex-officio member
• The Chair of the Research and Publications Committee is the appointed member who is in the second year of Committee service. The appointed member who is in his/her first year of service is the

Research and Publications Committee Chair-Elect. Voting committee members will have staggered two-year terms, with two members in their first year of service and two members in their second year of service.

Charge to the Committee. The Research and Publications Committee will provide oversight on Journal of Information Systems (JIS) related issues. During the third-year of the current JIS Editor(s)' term, the committee shall provide one nominee to the Executive Committee for the upcoming JIS editorship. In addition, the Research and Publications Committee will provide a rank-ordered list of up to three alternative candidates to the Executive Committee. The Research and Publications Committee is responsible for initiating any disciplinary action against the JIS editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial recommendations for disciplinary action to the Executive Committee after informing the Editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire section membership. Voting shall be by a written, mailed ballot or an e-mail ballot, that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots. If a majority of the votes are in favor of removal, the Editor will be asked to step down by the end of the month following the vote.

The Research and Publications committee will also be responsible for disseminating information to members regarding areas of current and future research interest; and undertaking activities to facilitate the research efforts of the sections' members.

B. Notable Contribution to the Literature Award Committee
The Notable Contributions Committee will consist of three section members. The charge to this committee is to solicit nominations for, review, and identify an award recipient for outstanding published research in the field of Information Systems.

C. Outstanding Dissertation Award Committee
The Outstanding Dissertation Award Committee will consist of three section members. The charge to this committee is to solicit nominations for, review, and identify an award recipient for an outstanding dissertation in the field of Information Systems.

D. Education Issues Committee
The Education Issues Committee will consist of section members who are involved with and supportive of teaching information systems. The charge of the committee will be to provide guidance to faculty who are new to teaching in the IS area or others who need some assistance and counsel; and to undertake activities to promote information systems education. The number of members appointed to this committee will be at the discretion of the section President, in consultation with the Executive Committee.

E. Membership Service Committee
The function of the Membership Service Committee will be to develop and engage in activities, both within and outside of the AAA, which promote the benefits of membership in the IS section. The committee will also provide oversight for the section's newsletter; the primary vehicle of

communications with the section membership. The number of members appointed to this committee will be at the discretion of the section President, in consultation with the Executive Committee.

     F. By-laws Review Committee
The By-Laws Committee shall consist of three members, one of whom shall be the Secretary. The function of this committee shall be to advise the Executive Committee on changes in the By-Laws.

IX.   JIS Editor
Term. The initial term of JIS editors is three years. The term may be extended for a maximum of one additional three-year term. Additionally, incoming editors are required to work with the outgoing editors for six months prior to the editorial transition date. (See the JIS Editor Transition Guidelines.) The Research and Publication Committee will make initial appointments and re-appointments of the editor through nominations with final approval by the Executive Committee.
Editorial Assistance. The position of JIS editor may be shared by up to two individuals. The JIS editor has the discretion to appoint associate editors and an editor board for three-year terms. The JIS editor may also appoint ad hoc reviewers as needed.

X.   Annual Business Meeting
The section will hold an annual business meeting at the same time and at the same location as the AAA annual meeting. All matters coming before the section membership at the annual business meeting will be decided by a majority vote of those members present. The tentative program of the annual business meeting shall include: (1) the agenda of the annual business meeting of the membership, (2) announcement of the election results, (3) proposed changes to the bylaws, and (4) such other business slated to come before the section.

XI.   Filling of Vacancies
In the event the President of the section is unable to serve, the duties will be assumed by the Vice President - Academic, Secretary, and Treasurer, in that order. In the event the Secretary or Treasurer is unable to serve, the President of the section will appoint a member of the section to complete the term until an election can be held.

XII.   Compensation
No section officer will receive any compensation in the form of honoraria, professional fees, stipends, etc., from the AAA or the section for the performance of section duties. Section officers may be reimbursed from funds generated by the section for expenses incurred in connection with their duties under the standard AAA reimbursement policy. On a case-by-case basis the section will provide funds for travel-related expenses for the President and JIS Editor, subject to approval of the executive committee.

XIII.   Publications
    A. The section will publish a journal to contribute to the theory and practice of IS. Its objective is to promote the interchange of ideas among persons interested in IS in order to enhance IS research and education and improve the state of IS practice.
    B. The section will publish a periodic newsletter for section members announcing matters of current interest.
    C. The section may recommend publication of special materials in the form of booklets, monographs, teaching aids, study materials, etc. In this event, the

recommended material is to be submitted to the Chair who will either reject the proposed publication or recommend its publication to the AAA Executive Committee. Upon approval by the Executive Committee, the AAA will pay for the cost of printing the special material and include it for distribution with AAA publications.

D. The section may print special publications in the form of booklets, monographs, study materials, teaching aids, etc., provided it uses its own funds to cover the cost of printing and provided the section publication is distributed free of charge.

XIV. AAA Support
The AAA Administrative Office will assist the section whenever possible, including the collection of section membership dues, the maintenance of section membership files, and assistance regarding administrative costs connected with mailing the section journal and newsletter.

XV. Amendment
Within the guidelines specified by the AAA, these bylaws may be amended by the affirmative vote of two-thirds of the members present and voting at any annual section business meeting or at the discretion of the Executive Committee by the vote of two-thirds of the members who return ballots by mail, facsimile, or electronically in a mail referendum. Amendments to the bylaws may be proposed by any section member or by any group of section members. Proposed amendments shall be submitted to the Executive Committee. Amendments approved by the Executive Committee or submitted by a petition of not less than 20 members of the section shall be presented for membership vote.

XVI. Discontinuance
In accordance with the AAA Section Policy statement, the AAA may discontinue the section at any time if section membership falls below 200.

XI. AAA-IS Section 2005-2006 Committee Chairperson List

Thank you to all the people who serve the IS Section so faithfully! Below is a list of committee chairs. If you have any suggestions or concerns, please contact these individuals.

Initiative for the Outstanding Dissertation Award Committee: Bill Heninger
Initiative for the Education Issues Committee: David Hayes
Initiative for the Notable Contribution to the Literature Award Committee: Andreas Nicolaou
Initiatives for the Research and Publications Committee: Ram Sriram
Initiatives for the Membership Service Committee: George Joseph
By-Laws Review Committee: Julie Smith David
Web Advisory Committee: Marilyn Prosch
Historian: Marcus Odom

For contact information visit: http://aaahq.org/infosys/admin/committees.htm

XII. AAA-IS Section Volunteer Opportunity: Technology Manager for the Mid-Year Meetings!

The "Technology Manager" will be responsible for soliciting individuals to bring laptop computers and compatible portable projectors for each mid-year meeting, using Kensington locks to secure them in the two concurrent sessions, and helping presenters/ discussants, as necessary. Starting with the 2006 Meeting, we will only use laptops (and flash/thumb drives) for presentations. Overhead projectors will no longer be available. This position has been created to help the Section save a considerable amount of money that we have previously paid conference hotels to rent such equipment. We anticipate the Technology Manager position to be a rotating position (perhaps a 2-3 year commitment), and the person would be included in the IS Section Program Planning Committee to reflect the importance of the position. Of course, attendance at each of the Mid-Year Meetings is required. If you are interested in volunteering, please contact Carolyn Strand Norman at castrand@vcu.edu.

XIII.   Profile of New AIS Faculty

Beginning with this newsletter, we will profile newly minted Ph.D.s, who have accepted AIS positions, to help introduce them to our section. If you know of any new AIS professors that you would liked to be profiled, please send their names to Marcia Weidenmier (mweidenmier@cobilan.msstate.edu). The two new AIS professors that we would like to welcome to our section in this newsletter are: Antoinette Lynch and Arianna Pinello.

	Antoinette Lynch, Miami University, lynchal@muohio.edu
	Antoinette Lynch, a Miami University Assistant Professor since 2004, received her Ph.D. from the University of South Florida. She is a Virginia CPA. She earned a B.S. in Business Administration from Christopher Newport University. Dr. Lynch specializes in accounting information systems, and previously worked for NASA, Air Force Audit Agency, and Eason Lawson and Wesphal accounting firm. She has a published article in the International journal of Accounting Information Systems. Dr. Lynch has won many awards and grants, including Honorary Recipient of the PricewaterhouseCoopers Auditing Alchemy Inc. Grant in 2005, the Russell Ewald Award for Academic Excellence and Human Service in 2003, and the Institute of Internal Auditors - Michael J. Barrett Doctoral Dissertation Award in 2003. Most recently, she was accepted into the Miami University's 2005-2006 Alumni Teaching Scholars Community.

Arianna Pinello, Georgia State University,
apinello@gsu.edu
Arianna S. Pinello was born in Frankfurt, Germany and grew up in Barcelona, Spain and Hamburg, Germany. She came to the United States as an international college student, earned a Bachelor of Business Administration and a Master of Accountancy at the University of North Florida, and earned a Ph.D. in Accounting at The Florida State University. Arianna' s dissertation was the recipient of the 2005 ABO Outstanding Dissertation Award. Currently, Arianna is an Assistant Professor at Georgia State University where she teaches Accounting Information Systems. Her research interests are in financial accounting and judgment and decision making of investors, managers, accountants, and auditors. Arianna's professional experience includes business assurance services for PricewaterhouseCoopers LLP and internal audit services for international locations of Tupperware Corporate Headquarters. Arianna is a Certified Public Accountant, a Certified Internal Auditor, and an active member of the American Accounting Association and the Institute of Internal Auditors.

XIV.   Helpful Links/Reminders

- The *Journal of Information Systems* website can be found online at
  http://www.jisonline.com/

XV.   In the Literature by Ronny Daigle, LSU

Greetings! I hope all is going well for everyone this semester. Much has obviously been challenging here in Baton Rouge and throughout south Louisiana in the aftermath of the two hurricanes, but all is well here.

Consistent with past columns, I will focus on the IS literature since most are aware of the current accounting literature. Also consistent with prior columns, article abstracts are provided with some possible minor editing for shortening or elaboration. I enjoyed looking at many articles published this current year, and list and categorize a number of them below within certain topic areas. If an article peeks your interest and you cannot find it, please email me and I will try to get a copy for you.

Research on IS Research and Education

- The Information Systems Identity Crisis: Focusing on High-Visibility and High-Impact Research by Agarwal, Ritu and Lucas Jr., Henry C. in *MIS Quarterly*; Sep2005, Vol. 29 Issue 3, p381-398

  This paper presents an alternative view of the Information Systems identity crisis described recently by Benbasat and Zmud (2003). We agree with

many of their observations, but we are concerned with their prescription for IS research. We critique their discussion of errors of inclusion and exclusion in IS research and highlight the potential misinterpretations that are possible from a literal reading of their comments. Our conclusion is that following Benbasat and Zmud's nomological net will result in a micro focus for IS research. The results of such a focus are potentially dangerous for the field. They could result in the elimination of IS from many academic programs. We present an alternative set of heuristics that can be used to assess what lies within the domain of IS scholarship. We argue that the IS community has a powerful story to tell about the transformational impact of information technology. We believe that a significant portion of our research should be macro studies of the impact of IT. It is important for academic colleagues, deans, and managers to understand the transformational power of the technology. As IS researchers with deep knowledge of the underlying artifact, we are best positioned to do such research.

- From the Trenches: Thoughts on Developmental Reviewing by Saunders, Carol in *MIS Quarterly*; Jun2005, Vol. 29 Issue 2, PRECEDING p193-193

  This section presents commentaries from some master artisans about developmental reviewing. The developmental goal of Cynthia Beath, Professor Emerita at the University of Texas at Austin, as senior editor is to help authors write better papers. Better papers will be more correctly understood and leveraged by others, they will be more widely and carefully read, and they will have more impact on the field. According to Ulrike Schultze, Associate Professor at Southern Methodist University, one needs an idea of what a developmental associate editor (AE) report looks like before being able to describe how to write such a report. Even if the AE recommends that the manuscript be rejected at a given journal, the AE report should nevertheless provide the authors with recommendations for how to improve the work either for submission elsewhere or in the authors' future research projects. A developmental review has an objective tone, a conversational style, and specifics. The attitude of Paul A. Pavlou, assistant professor at the University of California in Riverside, as a reviewer is neither a gatekeeper nor an advisor, but rather as a coauthor. While differences of opinion between the authors and the reviewers in terms of conceptualization, research methodology, and overall approach are generally healthy, some good papers, alas, may be rejected because of such differences.

- Are IS Candidates Supplying the Teaching and Research Skills that Universities Need Most? by [Andrea Everard](#), [Brian M. Jones](#), and [Scott McCoy](#) in *Communications of the AIS*; Volume 15, Article 10, January 2005

  This longitudinal research study investigates the teaching and research expectations for potential IS professors. Most university departments advertise for specific job skills and qualifications when they attempt to recruit faculty members. This study examines over 400 IS placement advertisements for the academic recruiting years 2001-2002, 2002-2003 and 2003-2004. Top teaching and research areas that universities are interested in for their new hires are identified. The study then investigates

whether the interests of candidates seeking appointments are similar. Over 400 IS candidate doctorates' résumés are content analyzed and their teaching and research preferences are identified. By looking at the teaching and research needs of the universities and the preferences of IS candidates, it is then possible to identify if a gap exists between the two. Lists of (1) most required and (2) most desired IS teaching and research areas over the three year period are shown. The results report that in terms of teaching, what the universities are looking for is being well matched with what candidates are offering, except in the universities' demand for telecommunications. With respect to research, while there is some match between demand and supply, there is a noticeable lack of demand by universities for e-Commerce, HCI and ERP.

- Information Technology and Systems – I, Systems Analysis and Design: Should We Be Researching What We Teach? by [Akhilesh Bajaj](#), [Dinesh Batra](#), [Alan R. Hevner](#), [Jeffrey Parsons](#), and [Keng Siau](#) in *Communications of the AIS*; Volume 15, Article 27, April 2005

  A guiding premise of academic scholarship is that knowledge gained from first-hand research experience is disseminated to students via the classroom. However, that valuable connection is lost when professors are not researching what they teach. In this paper, we explore issues of mismatch between teaching and research in the Information Systems (IS) discipline. Specifically, while systems analysis and design (SA&D) is an integral topic in IS curricula, this topic is the research specialty of few IS professors. This situation is reflected by the low number of research publications in this area; particularly in the leading mainstream IS journals. We characterize the gap between teaching and research in SA&D, offer possible explanations for this gap, suggest avenues to better understand and enhance SA&D research via the design science paradigm, list a number of areas in SA&D in which there is ample need and opportunity for high quality research, and show through an example how a research mindset can be incorporated in a graduate level SA&D course.

- Who Pays for Decision Support Systems Research? Review, Directions, and Issues by David Arnott, Graham Pervan, and Gemma Dodson in *Communications of the AIS*; Volume 16, Article 17, August, 2005

  IS academics are under increasing pressure to apply for national competitive grants, internal university grants, and industry funding to support their research programs. This paper presents an investigation of the nature of DSS research funding through the analysis of 1,020 papers published in 14 high quality journals from 1990 to 2003. In the sample, 23.6% of DSS papers acknowledged grant support, 14.7% were supported by major competitive grants, and only 5.1% received industry grant support. This level of grant funding may be a major problem for the DSS field. Even more worrying is the finding that overall grant support is falling over time. The detailed analysis of DSS research funding shows what types of DSS are grant-funded, where the grant-funded papers are published, what paradigms and methods are grant-funded in DSS research, the relationship between research quality and funding type, and the relationship between

grant funding and research relevance. The findings and conclusions relate to DSS research, but because of the proportion of IS research that concerns DSS, they are also important for IS research in general.

- Does Information Systems Still Matter? Lessons for a Maturing Discipline by Joey F. George, Joseph S. Valacich, and Josep Valor in *Communications of the AIS*; Volume 16, Article 8, July, 2005

  The information systems academic discipline faced a sharp reduction in student enrollments as the job market for undergraduate students softened. This article examines the recent and rapid rise and fall of university student enrollments in information systems programs and describes how these enrollment fluctuations are tied to the job opportunities of graduates. Specifically, we examine the role that global outsourcing is playing on the employment opportunities, both in the United States and Europe. This analysis concludes that the demand for information systems graduates in the United States likely bottomed out and slow growth is now occurring. In Europe, general conclusions are limited, but it appears that global outsourcing is playing much less a role in Europe than in the United States. Nevertheless, although global outsourcing is indeed a factor influencing the U.S. employment picture, it is only one of several factors that impacted the U.S. job market for information systems graduates negatively over the past few years. After examining the future job opportunities for information systems graduates from a macro viewpoint, the paper provides recommendations for improving student recruiting to the information systems major, for attracting potential employers of graduates, and for managing the production of Ph.D. graduates to match the flow of undergraduate demand. The article concludes that, although shaken, the information systems academic discipline is strong and will continue to strengthen as it moves into a state of maturity and relative equilibrium.

Research on Systems Development and Implementation Issues

- A Multilevel Model of Resistance to Information Technology Implementation by Lapointe, Liette and Rivard, Suzanne in *MIS Quarterly*; Sep2005, Vol. 29 Issue 3, p461-491

  To better explain resistance to information technology implementation, we used a multilevel, longitudinal approach. We first assessed extant models of resistance to IT. Using semantic analysis, we identified five basic components of resistance: behaviors, object, subject, threats, and initial conditions. We further examined extant models to (1) carry out a preliminary specification of the nature of the relationships between these components and (2) refine our understanding of the multilevel nature of the phenomenon. Using analytic induction, we examined data from three case studies of clinical information systems implementations in hospital settings, focusing on physicians' resistance behaviors. The resulting mixed-determinants model suggests that group resistance behaviors vary during implementation. When a system is introduced, users in a group will first assess it in terms of the interplay between its features and individual and/or organizational-level initial conditions. They then make projections about the

consequences of its use. If expected consequences are threatening, resistance behaviors will result. During implementation, should some trigger occur to either modify or activate an initial condition involving the balance of power between the group and other user groups, it will also modify the object of resistance, from system to system significance. If the relevant initial conditions pertain to the power of the resisting group vis-à-vis the system advocates, the object of resistance will also be modified, from system significance to system advocates. Resistance behaviors will follow if threats are perceived from the interaction between the object of resistance and initial conditions. We also found that the bottom-up process by which group resistance behaviors emerge from individual behaviors is not the same in early versus late implementation.

- Antecedents of Knowledge Transfer From Consultants to Clients in Enterprise Systems Implementations by Dong-Gil Ko, Kirsch, Laurie J., and King, William R. in *MIS Quarterly*; Mar2005, Vol. 29 Issue 1, p59-85

    Enterprise resource planning (ERP) systems and other complex information systems represent critical organizational resources. For such systems, firms typically use consultants to aid in the implementation process. Client firms expect consultants to transfer their implementation knowledge to their employees so that they can contribute to successful implementations and learn to maintain the systems independent of the consultants. This study examines the antecedents of knowledge transfer in the context of such an interfirm complex information systems implementation environment. Drawing from the knowledge transfer, information systems, and communication literatures, an integrated theoretical model is developed that posits that knowledge transfer is influenced by knowledge-related, motivational, and communication-related factors. Data were collected from consultant-and-client matched-pair samples from 96 ERP implementation projects. Unlike most prior studies, a behavioral measure of knowledge transfer that incorporates the application of knowledge was used. The analysis suggests that all three groups of factors influence knowledge transfer, and provides support for 9 of the 13 hypotheses. The analysis also confirms two mediating relationships. These results (1) adapt prior research, primarily done in non-IS contexts, to the ERP implementation context, (2) enhance prior findings by confirming the significance of an antecedent that has previously shown mixed results, and (3) incorporate new IS-related constructs and measures in developing an integrated model that should be broadly applicable to the interfirm IS implementation context and other IS situations. Managerial and research implications are discussed.

- Expertise Integration and Creativity in Information Systems Development by Tiwana, Amrit and McLean, Ephraim R. in *Journal of Management Information Systems*; Summer2005, Vol. 22 Issue 1, p13-43

    This paper addresses the understudied issue of how individually held expertise in information systems development (ISD) teams results in creativity at the team level during the development process. We develop the idea that team creativity results primarily from integration of individually held

expertise of team members at the team level. We further propose the quality of intrateam relationships and knowledge complementarities that align the work of individual team members at the project level influence creativity primarily through the process of expertise integration. We use data from a field study of 142 participants in 42 ISD projects to test the proposed model. The paper makes three new contributions to the IS literature. Its key contribution lies in developing an expertise integration view of team creativity. We demonstrate the centrality of integrating individually held tacit and explicit knowledge about the problem domain and the technology at the team level in achieving team creativity. The use of a process-focused conceptualization of team creativity is especially noteworthy here. The second contribution of the paper lies in conceptually developing and operationalizing the concept of expertise integration, a mechanism by which individually held knowledge is integratively applied at the project level. Although the importance of knowledge in the ISD process is widely recognized in prior research, this is the first study to develop the concept in an operationally meaningful way. The third key contribution lies in showing that the compositional and relational attributes of ISD project teams--diverse specialized knowledge in a team, the quality of intrateam working relationships, and members' cross-domain absorptive capacity--do not engender creativity by themselves; they do so primarily because they enhance integration of individual knowledge at the project level. We offer empirical evidence for such full mediation.

- ERP Plans and Decision-Support Benefits by Holsapple, Clyde W. and Sena, Mark P. in *Decision Support Systems*; Jan2005, Vol. 38 Issue 4, p575-590

  Management and implementation of Enterprise Resource Planning (ERP) systems have tended to concentrate on their transactional and record-keeping aspects, rather than on their decision-support capabilities. This paper explores connections between ERP systems and decision support based on the perceptions of 53 ERP system adopters. It offers new insights into the important objectives that are (and should be) considered in ERP plans, including decision-support objectives. It provides insights into the decision-support benefits of ERP systems. The study also examines relationships between the importance of various objectives in ERP planning and the subsequent realization of decision-support benefits from an ERP system.

Research on Post-Implementation Issues

- Moving Beyond Intentions and Toward the Theory of Trying: Effects of Work Environment and Gender on Post-Adoption Information Technology Use by Ahuja, Manju K. and Thatcher, Jason Bennett in *MIS Quarterly*; Sep2005, Vol. 29 Issue 3, p427-459

  Grounded in the theory of trying, this study examines the influence of the work environment and gender on trying to innovate with information technology. The study extends the innovation diffusion literature by offering a theory-driven explanation for examining trying to innovate with IT and a parsimonious measure for this construct. Drawing on the theory of

reasoned action, we argue that work environment impediments render intentions inadequate for examining post-adoption IT use. Instead of examining intentions, we introduce the goal-based construct of trying to innovate with IT as an appropriate dependent variable for examining post-adoption IT use. Statistical analysis supports the reliability and validity of a parsimonious measure of trying to innovate with IT. The study focuses on two research questions. First, do perceptions of the work environment such as overload and autonomy influence individuals' trying to innovate with IT? Second, does gender influence the relationship between perceptions of the environment and trying to innovate with IT? The model articulates how perceptions of the environment moderated by gender may influence trying to innovate with IT. Results provide evidence that overload and autonomy are antecedents to trying to innovate with information technology. Further, findings confirm that autonomy interacts with overload to determine trying to innovate with IT and that these relationships vary by gender. Implications for research and practice are offered.

- What Happens After ERP Implementation: Understanding the Impact of Inter-Dependence and Differentiation on Plant-Level Outcomes by Gattiker, Thomas F. and Goodhue, Dale L. in *MIS Quarterly*; Sep2005, Vol. 29 Issue 3, p559-585

  We present a model of the organizational impacts of enterprise resource planning (ERP) systems once the system has gone live and the "shake-out" phase has occurred. Organizational information processing theory states that performance is influenced by the level of fit between information processing mechanisms and organizational context. Two important elements of this context are interdependence and differentiation among sub-units of the organization. Because ERP systems include data and process integration, the theory suggests that ERP will be a relatively better fit when interdependence is high and differentiation is low. Our model focuses at the subunit level of the organization (business function or location, such as a manufacturing plant) and includes intermediate benefits through which ERP's overall subunit impact occurs (in our case at the plant level). ERP customization and the amount of time since ERP implementation are also included in the model. The resulting causal model is tested using a questionnaire survey of 111 manufacturing plants. The data support the key assertions in the model.

- A Comprehensive Conceptualization of Post-Adoptive Behaviors Associated with Information Technology Enabled Work Systems by Jasperson, Jon (Sean), Carter, Pamela E., and Zmud, Robert W. in *MIS Quarterly*; Sep2005, Vol. 29 Issue 3, p525-557

  For the last 25 years, organizations have invested heavily in information technology to support their work processes. In today's organizations, intra- and interorganizational work systems are increasingly IT-enabled. Available evidence, however, suggests the functional potential of these installed IT applications is underutilized. Most IT users apply a narrow band of features, operate at low levels of feature use, and rarely initiate extensions of the available features. We argue that organizations need aggressive tactics to encourage users to expand their use of installed IT-enabled work systems.

This article strives to accomplish three primary research objectives. First, we offer a comprehensive research model aimed both at coalescing existing research on post-adoptive IT use behaviors and at directing future research on those factors that influence users to (continuously) exploit and extend the functionality built into IT applications. Second, in developing this comprehensive research model, we provide a window (for researchers across a variety of scientific disciplines interested in technology management) into the rich body of research regarding IT adoption, use, and diffusion. Finally, we discuss implications and recommend guidelines for research and practice.

Research on Identifying Value from IT and Systems Implementations

- Measuring the Return on Information Technology: A Knowledge-Based Approach for Revenue Allocation at the Process and Firm Level by Pavlou, Paul A., Housel, Thomas J., Rodgers, Waymond, and Jansen, Erik in *Journal of the Association for Information Systems*; Jul2005, Vol. 6 Issue 7, p199-226

  This paper proposes an approach for measuring the return on Information Technology (IT) investments. A review of existing methods suggests the difficulty in adequately measuring the returns of IT at various levels of analysis (e.g., firm or process level). To address this issue, this study aims to develop a method for allocating the revenue and cost of IT initiatives at any level of analysis using a common unit of measurement. Following the knowledge-based view (KBV), this paper proposes an analytic method for measuring the historical revenue and cost of IT investments by estimating the amount of knowledge necessary to generate a common unit of output from any business process. The amount of required knowledge is operationalized using the `average learning time' measure. The proposed operationalization is illustrated with a practical case example. The proposed KBV approach is extended specifically for IT resources, allowing us to assess the Return on IT (ROIT) using a typical productivity ratio (similar to ROI or ROA) that accurately captures the true business value of IT (despite any complementarities) at virtually any level of analysis.

- Assessing the Value Provided by ERP Applications Through Organizational Activities by Arik Ragowsky, Toni M. Somers, and Dennis A. Adams in *Communications of the AIS*; Volume 16, Article 18, August, 2005

  When managers and stockholders consider making an investment in information technology (IT), as with any other investment, a major concern is whether this investment will add to the performance of their organization. However, it is difficult to identify the nature of the linkage between an investment in IT in general, and Enterprise Resource Planning (ERP), in particular, to an organization's performance. In this study we extend the work of Barua et al. , Lerch and Mangal, and Tallon et al. We develop a model to identify the value ERP applications add to Porter's organizational primary activities and the information systems (IS) applications related to ERP that help deliver added value through organizational characteristics. This new model should help in assessing the potential value of an ERP investment. We examine the relationship of ERP applications and

organizational characteristics to an organization's primary activities by a path analysis of more than 200 medium and large sized manufacturing firms. The results of this investigation indicate that organizational characteristics mediate the relationship between IS applications and the value ERP can add to the organizational primary activities. Consequently, organizations with different characteristics may add different value to their primary activities by using ERP applications. We found that each primary activity was supported by some, though not necessarily all, IS applications included in most ERP packages. We conclude that, an organization's characteristics are related to the return that may be gained from the use of ERP systems. We offer recommendations on how organizations can use ERP to add value to their primary activities, based on their organizational characteristics.

Research on Internal Control Issues

- Maximizing Accuracy of Shared Databases when Concealing Sensitive Patterns by Menon, Syam, Sarkar, Sumit, Mukherjee, Shibnath in *Information Systems Research*; Sep2005, Vol. 16 Issue 3, p256-270

  The sharing of databases either within or across organizations raises the possibility of unintentionally revealing sensitive relationships contained in them. Recent advances in data-mining technology have increased the chances of such disclosure. Consequently, firms that share their databases might choose to hide these sensitive relationships prior to sharing. Ideally, the approach used to hide relationships should be impervious to as many data-mining techniques as possible, while minimizing the resulting distortion to the database. This paper focuses on frequent item sets, the identification of which forms a critical initial step in a variety of data-mining tasks. It presents an optimal approach for hiding sensitive item sets, while keeping the number of modified transactions to a minimum. The approach is particularly attractive as it easily handles databases with millions of transactions. Results from extensive tests conducted on publicly available real data and data generated using IBM's synthetic data generator indicate that the approach presented is very effective, optimally solving problems involving millions of transactions in a few seconds.

- Theoretical Explanations for Firms' Information Privacy Behaviors by Greenaway, Kathleen E. and Chan, Yolande E. in *Journal of the Association for Information Systems*; Jun2005, Vol. 6 Issue 6, p171-189

  Information privacy is an important information management issue that is increasingly challenging managers and policy makers. While many studies have investigated information privacy as an individual, sectoral, or national level phenomenon, there is a gap in our understanding of organizational approaches to developing and implementing policies and programs to manage customer information privacy. Information systems research lack theory to explain firm level information privacy behaviors. This article argues for an expanded repertoire of theories to be applied to investigating information privacy, especially the role that the pursuit of competitive necessity versus competitive advantage plays in explaining organizational

level behavior. The authors outline how the Institutional Approach (IA) and the Resource-Based View (RBV) of the firm offer compelling theoretical explanations for firms' behaviors and should be applied to privacy research within the information systems area.

- What is a Chief Privacy Officer? An Analysis Based on Mintzberg's Taxonomy of Managerial Roles by Tim Kayworth, Leslie Brocato, and Dwayne Whitten in *Communications of the AIS*; Volume 16, Article 6, July, 2005

  Given the growing concern over information privacy abuse, potential lawsuits, and threats of increased government privacy legislation, an increasing number of firms are resorting to Chief Privacy Officers (CPOs) as a means to cope with information privacy. However, little is yet known about the job responsibilities and roles of this emerging corporate position. This study examines the critical managerial roles of CPOs. Drawing from in-depth interviews at three large firms and from secondary sources of data, this study uses Mintzberg's framework for managerial work to develop a taxonomy of key managerial roles for the emerging position of Chief Privacy Officer. From our analysis, we conclude that Chief Privacy Officers function with role responsibilities in four main areas: informational (monitor, disseminator, spokesperson), interpersonal (figurehead, liaison), conflict management (disturbance handler, negotiator), and strategic management (entrepreneur). Our analysis also suggests that no single managerial role is most important. Rather, multiple roles are required of CPOs. To meet these multiple role requirements, effective CPOs must possess strong business, communications, and technical skills. Our results suggest that Chief Privacy Officers tend to operate at high levels of organizational hierarchies as evidenced by the importance of their externally related job roles of figurehead, liaison, and spokesperson.

- Inside the Fence: Sensitizing Decision Makers to the Possibility of Deception in the Data They Use by David P. Biros, Joey F. George, and Robert W. Zmud in *MISQE*; Vol. 4, No. 1, March, 2005

  While there are various forms of computer attack, this article deals with the growing trend of hackers and insiders manipulating data they are unauthorized to see or change. As employees and managers increasingly rely on information systems to make decisions, others can influence those decisions, and even the decision-makers' behavior, by manipulating the data the decision makers use. While organizations typically rely on intrusion detection systems and firewalls to protect their information assets, employees must also be made aware that data deception is possible, so that they realize the information they depend on might have been manipulated. This article describes a field experiment that analyzed the effectiveness of alternative approaches to sensitizing decision makers to the possibility of manipulated data. Once sensitized, they may either truly discover data manipulation (detection success) or falsely discover manipulation (false alarm). We found that traditional classroom training had no effect on raising the decision makers' sensitivity, while warnings of possible poor data quality did lead to higher detection of the erroneous data. However, warnings combined with just-in-time training resulted in

better detection success, but also in more false alarms. But even the best detectors were only able to spot 25 percent of the manipulated data. Nonetheless, the study underscores the need for both strong perimeter defenses as well as a sensitized workforce when a data manipulation incident is suspected.

Research on Systems Assessment and Assurance

- On Data Reliability Assessment in Accounting Information Systems by Krishnan, Ramayya, Peters, James, Padman, Rema, Kaplan, David in *Information Systems Research*; Sep2005, Vol. 16 Issue 3, p307-326

  The need to ensure reliability of data in information systems has long been recognized. However, recent accounting scandals and the subsequent requirements enacted in the Sarbanes-Oxley Act have made data reliability assessment of critical importance to organizations, particularly for accounting data. Using the accounting functions of management information systems as a context, this paper develops an interdisciplinary approach to data reliability assessment. Our work builds on the literature in accounting and auditing, where reliability assessment has been a topic of study for a number of years. While formal probabilistic approaches have been developed in this literature, they are rarely used in practice. The research reported in this paper attempts to strike a balance between the informal, heuristic-based approaches used by auditors and formal, probabilistic reliability assessment methods. We develop a formal, process-oriented ontology of an accounting information system that defines its components and semantic constraints. We use the ontology to specify data reliability assessment requirements and develop mathematical-model-based decision support methods to implement these requirements. We provide preliminary empirical evidence that the use of our approach improves the efficiency and effectiveness of reliability assessments. Finally, given the recent trend toward specifying information systems using executable business process models (e.g., business process execution language), we discuss opportunities for integrating our process-oriented data reliability assessment approach--developed in the accounting context-- in other IS application contexts.

- Evaluating Information Assurance Strategies by Hamill, J. Todd, Deckro, Richard F. and
  Kloeber Jr., Jack M. in *Decision Support Systems*; May2005, Vol. 39 Issue 3, p463-484

  The information revolution has provided new and improved capabilities to rapidly disseminate and employ information in decision-making. Enhancing and enabling for today's modem industry, these capabilities are critical to our national infrastructures. These capabilities, however, often rely upon systems interconnected throughout the world, resulting in potentially increased vulnerability to attack and compromise of data by globally dispersed threats. This paper develops a methodology facilitating the generation of information assurance strategies and implementing measures to assess them, Upon reviewing key factors and features of information

assurance, value focused thinking is used to develop an information assurance analysis framework.

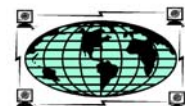## XVI. Call for Papers & Reviewers

Conferences:

- **Sixth International Research Symposium on Accounting Information Systems**
  The symposium, which is sponsored by SIG-ASYS and its official journal the *International Journal of Accounting Information Systems (IJAIS)*, will feature research papers and panels that focus on the link between accounting and information systems research.

Sixth International Research Symposium

on

Accounting Information Systems

CALL FOR PARTICIPATION

December 10-11, 2005
Las Vegas, Nevada
(in coordination with ICIS 2005)

In December 2005, in coordination with ICIS 2005, the Sixth Annual International Research Symposium on Accounting Information Systems will be held in Las Vegas, Nevada. The symposium, which is sponsored by SIG-ASYS and its official journal the International Journal of Accounting Information Systems (IJAIS), will feature research papers and panels that focus on the link between accounting and information systems research. The Symposium will include interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, and/or information technology. Various methodological approaches will be represented. The language of the conference and for all submissions is English.

Registration will be available on the ICIS registration form. For further details see: http://icis2005.unlv.edu/

Program Chair: Vicky Arnold
Ernst & Young Professor of Accounting
Dixon School of Accounting
University of Central Florida
Orlando, FL 32816
varnold@bus.ucf.edu

Local Arrangements Chair: Georgia Smedley

University of Nevada-Las Vegas

Preliminary Schedule

SATURDAY, DECEMBER 10
1:45 – 2:00   Opening Remarks
2:00 – 3:00   Research in Progress Session
Moderator: Cheryl Dunn

Comparison of Relational, ER and Object-Based Approaches to Modeling of
Financial Statements
Lee Yao, LaTrobe University, Australia
Maria Prokofieva, LaTrobe University, Australia
A Look at a Largely Unknown, but Powerful, Tool for Modeling and Understanding Accounting Databases in the Sarbanes-Oxley (SOX) Era
Andrew P. Jansma, Michigan Technological University, USA

3:00 – 4:00   Paper Session
Moderator and Discussant: TBA

The Effects of Attitudinal Ambivalence and Exploratory Switching Behavior on
the Use of Multiple Decision Aids
Patrick R. Wheeler, University of Missouri, USA
Donald R. Jones, Texas Tech University, USA
4:00 – 4:30   Break
4:30 – 6:00   Panel Session: *Reengineering the Business Reporting Process: the Galileo Model*
Moderator: TBA

Building on the work originally done for the Extended Business Reporting
Consortium of the AICPA, a new initiative is needed to develop a set of ideas
and visions that will begin the process of substantially reengineering business
reporting. The purpose of this panel discussion is to lay out some of the larger
forces that will shape any new business reporting model and to describe a general
framework to organize the thinking of this nascent movement.
Panelists:
Miklos Vasarhelyi, Rutgers University
Michael Alles, Rutgers

Paul Herring, Grant Thornton
AICPA Representative
Industry Representative

7:00   Dinner – Venue to be announced

SUNDAY, DECEMBER 11
8:30 – 9:30   Research in Progress Session
Moderator: TBA

A Reference Model for ERP Life Cycle-wide Management and Support
She-I Chang, National Chung Cheng University, Taiwan
Designing Integrated Processes Based on New Advanced Enterprise Systems
Technology—Establishing the Process Innovation Laboratory
Charles Møller, Aarhus School of Business, Denmark

9:30 – 9:45   Break

9:45 – 10:45 Paper Session
Moderator and Discussant: TBA

From Classical IT Project to Technology Driven Organizational Change
Initiative: Managing the ERP System
Jeremy Rose, Aalborg University, Denmark
Pernille Kræmmergaard, Aarhus School of Business, Denmark

10:45 – 11:45 Research in Progress Session
Moderator: TBA

Enterprise System-Enabled Organizations and Management Control: Developing
and Applying a Theoretical Framework
Pall Rikhardsson, Aarhus School of Business, Denmark
Carsten Rohde, Copenhagen Business School, Denmark
Anders Rom, Copenhagen Business School, Denmark
(Re)Presenting Organizations: What You See is What You Fit
Jesse Dillard, Portland State University, USA
Neil Ramiller, Portland State University, USA

11:45 – 12:15 Forum: *Sociological Impacts Arising from ERP Implementations*

12:15 – 1:30 Lunch

1:30 – 3:30   Paper Session
Moderator and Discussant: TBA

Analysts' Forecasts and Investments in Information Technology

Bruce Dehning, Chapman University, USA
Glenn M. Pfeiffer, Chapman University, USA
Vernon J. Richardson, University of Arkansas, USA
The Impact of Activity-based Costing and Information Technology on Manufacturing Plant Performance
Indranil Bardhan, The University of Texas at Dallas, USA
Tai-Yuan Chen, The University of Texas at Dallas, USA
Rajiv D. Banker, Temple University, USA
Hsihui Chang, University of California Riverside, USA

3:30 – 3:45   Break

3:45 – 4:15   Research in Progress Session
Moderator: TBA

In Search of Profitability: A Virtual Enterprise Approach
Akshay Grover, Brigham Young University, USA
William G. Heninger, Brigham Young University, USA

4:15 – 4:30   Closing Remarks

- **Organizations and Society in Information Systems (OASIS) 2005 Workshop**
  Present your research-in-progress at OASIS, the IFIP Working Group 8.2 research workshop (or just come to hear the discussions). The OASIS workshop is open to all interested scholars and professionals who are researching in the area of organizations, information systems and society. Deadline is October 15, 2005. For more information view the Call for Participation below.

International Federation for Information Processing
Working Group 8.2
Information Systems and Organizations

Call for Participation

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* Submit to: oasis2005@ifipwg82.org
* **Deadline: October 15, 2005**
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Organizations and Society in Information Systems (OASIS) 2005 Workshop

The Venetian Hotel
CASANOVA 501 & 502
Las Vegas, NV, United States
9 AM-3:30 PM Sunday 11 December 2005

- Is your research concerned with the interaction of information systems, organizations and society?
- Are you ready to present some of your current research ideas and approaches?
- Do you need a forum to discuss some of your concepts and/or findings that have not yet crystallized into a formal paper?
- Would you like feedback from your peers as you move your current work forward?
- Do you want to meet internationally respected researchers in information systems?

If so, we invite you to present your research-in-progress at OASIS, the IFIP Working Group 8.2 research workshop (or just come to hear the discussions). The OASIS workshop is open to all interested scholars and professionals who are researching in the area of organizations, information systems and society. Moreover, we welcome scholars of social responsibility and ethics in IS. Along with members and friends of IFIP WG 8.2, we welcome researchers new to, or interested in, intensive research in IS. Intensive research was defined for a special edition of MIS Quarterly as empirical research that employs qualitative, case, and/or interpretive methods.

Come get to know our members and their research interests, issues, and methodologies in a relaxed and supportive setting. The unique and collegial character of WG 8.2 ensures constructive, helpful and high quality feedback. OASIS is a particularly useful forum for those just embarking on their research who need constructive advice on research approaches.

Submissions: To present, please submit a 500-word abstract of your work to oasis2005@ifipwg82.org by 15 October 2005. We anticipate that submitters will be given about 10-15 minutes to present their work to the assembled group, followed by 5-10 minutes for questions from the audience. The exact timing and review process will depend on the number of abstracts received. We will accept late submissions on a space-available basis. Proposals will be made available online prior to the meeting. Authors submitting proposals must grant the IFIP WG 8.2 the right to publish them online, but retain all other copyrights.

Registration: There will be a nominal registration fee for the workshop to cover the cost of coffee breaks, audio-visual equipment and copying. All attendees and presenters will be required to register. We will provide pre-registration as well as registration at the door in cash (receipts will be provided). Details will be provided on the IFIP WG 8.2 Website (http://www.ifipwg82.org).

Time and Place: The workshop will be in the rooms Casanova 501 & 502 of ICIS 2005 in the Conference Hotel, the Venetian, Las Vegas, NV, United States. The workshop will be held from 9 AM-3:30 PM on Sunday 11 December 2005, immediately prior to the ICIS 2005 conference.

IFIP WG 8.2 Business Meeting: All workshop attendees and anyone interested in WG 8.2 are encouraged to attend the WG business meeting that will follow the workshop at 4 PM. At the business meeting, we will discuss future workshops and

working conferences, elect new members to the working group and conduct other business.

Questions: Please email any questions regarding this workshop to the chair at oasis2005@ifipwg82.org

We look forward to seeing you in Las Vegas in December.

Chairs,
Elisabeth Rossen   Helena Holmstrom

- **Second Asia/Pacific Research Symposium on Accounting Information Systems**
  Melbourne, Australia
  Tuesday June 20, 2006

  The Department of Accounting and Business Information Systems at the University of Melbourne will host the Second Asia/Pacific Research Symposium on Accounting Information Systems. The Symposium will be held on Tuesday, June 20, 2006, in Melbourne immediately prior to the 2006 International Symposium on Audit Research (ISAR) which will be held in Sydney June 22 -23, 2005.

  The Symposium is sponsored by the Special Interest Group for Accounting Information Systems (SIG-ASYS) of the Association For Information Systems (AIS) and the International Journal of Accounting Information Systems (IJAIS).

  The Symposium will feature research papers, advanced PhD proposals and one or more panels that focus on the nexus between accounting and information systems research. The Symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, and/or information technology. High quality, insightful and theoretically sound studies are encouraged.

  All submissions to the Second Asia/Pacific Research Symposium on Accounting Information Systems 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. We would encourage participants attending ISAR to also submit papers to the Symposium that are at the intersection of auditing and information systems research. The Symposium closing dinner will be held following the sessions on June 20, allowing ISAR participants plenty of time to travel to Sydney on June 21.

  At least one author for every accepted paper and all members of every accepted panel must register for the symposium and present their ideas in person.

  Submissions may be of three types:
  1.   Completed research papers: Papers should conform to IJAIS format, which is consistent with MISQ.

2. <u>Research-in-progress papers and Advanced PhD proposals</u>: Submission of promising research in its formative stages does not require complete analysis of results. Submissions should include aone-page abstract and a paper that includes the following sections:
   o research objectives and questions, theoretical foundations of the study,
   o research methodology being used, current status of the project, and a
   o description of what the authors propose to present at the conference.
3. <u>Panel proposals</u>: 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/advanced PhD proposal 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 should be used). 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, 12 point font with a minimum of 1 inch margins) to both the Symposium Co-Chairs:
Professor Stewart Leech saleech@unimelb.edu.au
<mailto:saleech@unimelb.edu.au>
Professor Colin Ferguson colinf@unimelb.edu.au

Submissions to the Symposium:
Submission Deadline: March 3, 2006
Notification of Decision: April 7, 2006

The Symposium Technical Committee is Stewart Leech, Colin Ferguson, Vicky Arnold & Steve Sutton.

Symposium Registration Deadline: April 30, 2006. Registration Forms will be available early in 2006 on the AIS SIG-ASYS website at: http://www.sigasys.org

Journal of Information Systems (JIS) Website Link