President’s Letter

Welcome to the first IS Section Newsletter of the academic year. I hope you enjoy the new layout; our esteemed newsletter editor Marcia Watson has done an outstanding job once again.

I have just had a first glimpse at the preliminary program for our mid-year meeting in Redondo Beach in January. Marcus Odom has put together an exciting schedule including a few surprises that are going to make it a meeting to remember. Although I can’t disclose everything that he has planned yet, I can mention that we have significantly expanded the content related to teaching AIS. In fact there is going to be an AIS education session as an alternative to every research session, and there will be a separate program printed up just for AIS educators to make these sessions easy to find within the conference schedule. This just highlights the fact that the IS Section is just as committed to AIS education as ever!

If you haven’t been involved with the IS Section before or are looking to get involved we still have a few spots open on our various committees. These range from the very visible and more time consuming (Annual Meeting Coordinator) to the less demanding but equally important (Outstanding Dissertation Award Committee). In between we have spots open on the Notable Contributions to the Literature Award Committee and Membership Services Committee. If you are interested in one of these committees in particular, please send me an email with your preference at bdehning@chapman.edu. If you would like to simply volunteer and do not have a preference, please send me an email outlining your available time commitment and whether you will be attending the mid-year and/or annual meetings. Most of our committees are “virtual” committees, meaning you can participate without having to travel to one of the conferences. I would like to thank you in advance for volunteering and for your service to the IS Section.

As part of my agenda this year as I would like to increase the visibility of AIS within both the accounting community and the larger academic community. One easy way to do this is by starting to share ideas and information on a grass-roots level. Along those lines, I have started a Facebook group on Accounting Information Systems. This group will serve as a dynamic information source and discussion board for AIS instructors, scholars, and practitioners. Along those lines I would like to ask you to please set up a Facebook account and join the Accounting Information Systems group. The group will be small at first, but the more people we get to join the better the group will become. Over time I hope that this becomes the one-stop-shop for news and information related to all aspects of AIS.

I would like to close my letter with some good news. As you know, Bill McCarthy was appointed an editor at The Accounting Review (TAR) to increase the access to TAR by AIS researchers. The good news is that Jim Hunton has been named an editor to continue in this role. Jim will be speaking at the mid-year meeting regarding his expectations and aspirations for AIS research in TAR.

If you are asked to review an article for TAR (or any journal for that matter), please keep collegiality in mind. I am not suggesting unwarranted good reviews or less-than-thorough reviews, but please try to be constructive rather than critical. If there is a flaw in the paper, try to
present at least one way to fix it and make the paper better. That way even if the paper gets rejected the authors can improve the paper before sending it to another journal. We are going to have a session at the mid-year meeting on being a good reviewer, and I hope that you will attend if you are a new reviewer or an experienced reviewer that might just need a refresher.

See you all in January! --Bruce
2008 Information Systems Section Mid-Year Meeting
January 10-12, 2008
and AIS New Scholar Consortium, January 9-10, 2008

The Information Systems Section of the AAA will hold its 2008 Mid-Year Conference at the Crowne Plaza Redondo Beach in Redondo Beach, California. The meeting will include a plenary speaker, panel discussions, research paper sessions, education paper sessions and workshops, and a research forum. The 6th annual AIS New Scholar Consortium will precede the meeting. Make plans now to join us in January! Registration will open soon!!

Hotel Information
Crowne Plaza Hotel
300 N. Harbor Drive
Redondo Beach, California 90277-2552
Tel: 1-310-318-8888
Fax: 1-310-376-1930

The Crowne Plaza Hotel Redondo Beach and Marina overlooks the Pacific Ocean and King Harbor Marina. The Crown Plaza Hotel is just seven miles from Los Angeles Airport (LAX) and close to favorite Southern California attractions. You can explore South Bay’s surf and sand; stroll or bike miles of beachside trails; walk to over 15 ocean view dining spots; take a free shuttle to area shopping malls or enjoy the hotel’s recreation deck. The hotel offers a fitness center and a European Day Spa.

Block Rate: A limited number of rooms have been reserved for the conference rate of $179/night, single or double. Reservations are guaranteed by credit card number or advance deposit for first night’s stay. PLEASE make your reservations as early as possible to take advantage of this special room rate by calling 1-310-318-8888 and be sure to reference the AAA Information Systems Section Meeting 2008. This rate is available until December 10, 2007.

Note: we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. You should make your reservations as early as possible to help ensure your accommodations. To help us meet the room block requirement, please stay at the Crowne Plaza Hotel.

Transportation to and from Los Angeles International (LAX) Distance: 7 miles; Shuttle Charge (one way): $13.00 (USD), Taxi Charge (one way): $24.00 (USD)

Meeting Information

AIS New Scholar Consortium.
The 6th annual AIS New Scholar Consortium (held in conjunction with the IS Section 2008 Mid-Year Meeting) will kick off with a reception on Wednesday evening, January 9th, 2008. The consortium is open to all AIS and IS doctoral students and to AIS professors who received their PhD after January 1, 2004. Consortium attendees will meet on Thursday, January 10th and will include an XBRL education session, a research brainstorming session with a senior scholar, a question-and-answer session with the IS section Executive Board, and the JIS
Research Workshop. The IS section will once again waive the registration fee for the entire meeting for doctoral students who are members of the IS section. This is made possible by a grant from the KPMG Foundation. Attendees may register for the consortium along with their meeting registration through the AAA online registration system.

**Attention AIS Educators.** This year there will be two entire days of activities for AIS educators! In addition to the education paper sessions, there will be AIS Education Workshops and education paper poster session. All conference registrants are welcome to attend these activities free of charge. Watch the section web page for an announcement of the workshop topics.

**Concurrent Sessions.** The 2008 meeting will have concurrent sessions featuring both academic research papers and education research papers.

**Research Forum.** This is an opportunity for authors to discuss their papers in an informal setting.

**AI/ET Involvement.** The AI/ET Section of the AAA will join the IS section in this meeting. Some concurrent sessions will feature papers solely from the AI/ET membership.

**Semantic Modeling of Accounting Phenomena (SMAP) CPE Session.** SMAP will kick off with a reception on Wednesday evening, January 9th. The SMAP workshop will be offered as a continuing professional education (CPE) session on Thursday, January 10th from 8:30 am – 5:00 pm. The workshop will be led by Bill McCarthy and Julie Smith David.

**Who should attend:** SMAP is designed for those interested in enhancing their REA expertise. Participants in prior years have included faculty with limited experience in REA to faculty who are active in researching advanced REA issues. Anyone interested in REA is encouraged to attend.

**NOTE:** If you have any questions about the meeting or suggestions on how to make the meeting interesting for all, please don’t hesitate to email the conference chair, Marcus Odom (modom@cba.siu.edu).
New Scholar Consortium

The 6th annual AIS New Scholar Consortium (held in conjunction with the IS Section 2008 Mid-Year Meeting) will kick off with a reception on Wednesday evening, January 9th, 2008. The consortium is open to all AIS and IS doctoral students and to AIS professors who received their PhD after January 1, 2004. Consortium attendees will meet on Thursday, January 10th and will receive advice from seasoned AIS faculty for successfully starting an academic career. The IS section will once again waive the registration fee for the entire meeting for doctoral students who are members of the IS section. This is made possible by a grant from the KPMG Foundation. Attendees may register for the consortium along with their meeting registration through the AAA online registration system.

The consortium will include an XBRL education session, a research brainstorming session with a senior scholar, and a question-and-answer session with the IS section Executive Board. In preparation for the consortium, new scholars are asked to send two items to the consortium coordinator, Greg Gerard (ggerard@cob.fsu.edu) by December 1, 2007.

The first requested item (for the research brainstorming session) is a write-up of a research idea that you are contemplating. Depending on the stage of your doctoral program or whether you are junior faculty, this could be an idea for a 2nd year paper, a dissertation, or other research project you are considering. The write-up should be brief, perhaps no more than three to five pages, and should address (1) your proposed research idea, (2) the motivation for the research (why is it important and what is the contribution?), and (3) how you plan to conduct the research. In doing this write-up it might be useful to review Kinney’s (1986, pp. 338-350, The Accounting Review) article (available online through the JSTOR database).

The second requested item (for the question-and-answer session with the Executive Board) is one or more questions that you would like to have answered by our panelists. Your questions can be about any aspect of academic life (e.g., teaching, research, service, promotion and tenure, vita, job hunting). Questions about the New Scholars’ Consortium can be e-mailed to Greg Gerard at the above address.
Call for Senior Scholars

The New Scholars' Consortium needs senior scholars to help with the research idea brainstorming session at the New Scholars' Consortium. A similar session was held last year and the new scholars really appreciated the opportunity to meet with senior faculty and found it to be quite beneficial. Please contact the consortium coordinator, Greg Gerard (ggerard@cob.fsu.edu) if you are able to help. The brainstorming session at the consortium will be on Thursday morning, January 10th.
Executive Committee Meeting Minutes
2007 AAA Annual Meeting ~ Ronny Daigle

August 8, 2007

Call to Order: President Bruce Dehning called the meeting to order at 8:30am.

Bruce provided the proposed agenda for the meeting. Bruce discussed the list of officers and committee chairs for 2007-2008.

Vice-President’s Report – Elaine Mauldin
Recommended by-law changes were discussed. The primary recommendation is the setting of minimum prior service qualifications for incoming officers. The proposed changes are similar to requirements set by other AAA sections and would formalize the process already in place when the Nominating Committee considers potential new officers. Formalization is deemed necessary with the lowering of the number of signatures required for being nominated for a position. The minimum prior-service qualifications would give the Nominating Committee formal guidance on what they are already doing.

Some suggested word changes to the recommended changes were made, including the replacement of “county director” to “regional liaison” and “liaison” for “coordinator.” It was also suggested that “Program Chair of the Mid-Year Meeting” be added to the list of prior service examples for Treasurer. The recommended word changes were unanimously approved to be added to the list of recommended changes.

It was suggested that the positions of Associate Editor for Web Services, JIS Website Editor and Book Reviews Editor in JIS be officially added to the by-laws. On the topic of Book Reviews Editor, Uday stated a call is being made to the Section for a new Book Reviews Editor to replace Cheryl Dunn. Uday also stated that the charge of posting dissertation abstracts to the Section website should be added to those of the Outstanding Dissertation Committee. It was noted that such charges are not part of the by-laws but it was agreed that the charge should be added to the Committee’s responsibilities.

It was recommended that At-Large Members be voting members of the Executive Committee and attend Committee meetings. It was also recommended that they be members of the Nominating Committee. These recommendations were agreed upon and added to the proposed by-law changes.

Mid-Year Meeting Chair’s Report – Marcus Odom
Last year’s meeting was discussed first, with reference to the report by last year’s Chair, Mary Curtis.

It was suggested that a new position of Assistant Program Chair be created for the Mid-Year Meeting. The person in this position would be Chair of the next year’s Meeting. Doing so would allow a smooth transition and training for each year’s Meeting. Maryanne Bradford, the Chair for the 2009 Mid-Year Meeting, would fill this new position and assist Marcus this year.
It was noted that the Outstanding Education Award at the Mid-Year Meeting included an invitation for the paper being published in JIS. With the paper submission deadline of September 1, it was clarified that the submission that would receive the upcoming award would have been made within the cutoff date of October 1, as announced at the Annual Business Meeting.

It was noted that technology support of the conference facility should be specifically negotiated as part of the bid.

Mary Curtis noted that last year’s program was unavailable for review and edit before the Meeting. It was suggested that the Section consider producing it themselves instead of having AAA produce it.

A variety of matters about the upcoming conference were discussed, including going back to previous discussant formats, suggestions for the panel discussion on Saturday, content of the AIS Education Workshop, the possibility of a Education Poster Session apart from the Research Forum and the format of the Research Forum. Marcus encouraged everyone to pass on ideas to him for the Meeting.

Marcus discussed the budget, including the ability to have a reception offsite on the last night of the conference, the 11th.

**Treasurer’s Report – Carolyn Strand Norman**
The treasurer’s report produced by the previous year’s Treasurer, Carolyn Strand Norman.

**Research & Publications – Uday Murthy**
The potential of an online education journal AIS education research was discussed for future consideration. A list of publication outlets for AIS research will be sent out to all Section members. The initial deadline of October 1 for making education submissions to JIS was discussed further. A suggestion was made to extend the deadline to December 31 so as to allow a smoother transition to the new format. A motion was passed to request the Research & Publications committee to extend the deadline to December 31. It was also noted that the change in editorial content will be stated in the upcoming Fall Section newsletter.

The meeting was adjourned at 10:00am.
Book Reviews Editor Call

The IS section seeks a book reviews editor who will work with the JIS editor to publish book reviews in the Journal of Information Systems (JIS). The appointed editor will accept submissions of books for reviews and will also actively search for books of interest to the accounting information systems (AIS) community of scholars. The book reviews editor will be responsible for soliciting book reviews from knowledgeable members of the academic community and editing submitted essays for inclusion in JIS. Please email nominations (including self nominations) to Uday Murthy (umurthy@coba.usf.edu) by October 31st.
Congratulations!

Information Systems Section Awards, August, 2007:

- Scott Summers for exemplary service as President.
- Notable Contribution to the Literature Award Cheryl Dunn and Severin Grabski.
- Outstanding Dissertation Award presented to Carlin Dowling.
- *Journal of Information Systems* Best Reviewer Award presented to Patrick Dorr.
- Outstanding Service Award presented to Stacy Kovar for Distinguished Service as Annual Meeting Coordinator.
- Outstanding Service Award presented to Brad Tuttle for Distinguished Service as Editor Journal of Information Systems.
- Outstanding Service Award presented to TerryAnn Glandon for Distinguished Service as Associate Editor for Web Services.
- Outstanding Service Award presented to Chris Wolfe for Distinguished Service to the Information Systems Section.

Jia-Lang Seng received the following awards during 2006-2008:

2007    Visiting scholarship, Harvard University  
2006    Visiting scholarship, Stanford University  
2006    Senior scholarship, Fulbright Foundation  
2006    Research fellowship, National Science Council  
2003-now University chair professor and outstanding research award, National Chengchi University, Taipei Taiwan  
2004-now University lifetime achievement faculty list, National Chengchi University, Taipei Taiwan
Call for Papers

Fifth Annual Forum on Financial Information Systems and Cyber Security: A Public Policy Perspective

In order to help form and resolve the debate concerning the relations among financial systems, cyber security, and public policy, the University of Maryland's Robert H. Smith School of Business, in cooperation with the Center for Public Policy and Private Enterprise (from Maryland’s School of Public Policy), is pleased to announce that it will sponsor the Fifth Annual Forum on Financial Information Systems and Cyber Security: A Public Policy Perspective. The Forum will be held on Thursday, May 29, 2008. The coordinators for the Forum are Lawrence A. Gordon, Martin P. Loeb, and William Lucyshyn. For preferential consideration, papers for the Forum should be submitted by March 3, 2008 to either Dr. Lawrence A. Gordon (lgordon@rhsmith.umd.edu) or Dr. Martin P. Loeb (mloeb@rhsmith.umd.edu) at the University of Maryland, Robert H. Smith School of Business, College Park, MD 20742. Authors of papers submitted for presentation at the Forum will be notified as to whether their papers have been accepted for presentation by April 4, 2008.

2008 AAA Midwest Regional Meeting
Special Topic Call for Papers
Does the use of technology enhance student learning?

We encourage you to submit research that provides evidence of how technology does (or does not) enhance student learning. Technology is a broad term and may include course management systems, accounting software, research databases, audit software, spreadsheets, databases, homework managers.

Submit your papers to Brian Green at bpgreen@umd.umich.edu by November 3, 2007.

For a review of accounting education literature for the period 2003-2005, see the following article, which includes a section on technology:


Bonnie K. Klamm, Program Chair, Bonnie.Klamm@ndsu.edu
2008 AAA Midwest Regional Meeting
March 27-29, 2008; Troy, Michigan
http://aaahq.org/midwest/midwest.htm
Advances in Accounting Behavioral Research

Advances in Accounting Behavioral Research (AABR) publishes articles encompassing all areas of accounting that incorporate theory from and contribute new knowledge and understanding to the fields of applied psychology, sociology, management science, and economics. The journal is devoted to original empirical investigations and reviews that synthesize a specific body of literature; however, theoretical analyses, and methodological contributions are welcome. AABR is receptive to replication studies, provided they investigate important issues and are concisely written. The journal especially welcomes manuscripts that integrate accounting issues with organizational behavior, human judgment/decision making, and cognitive psychology.

Manuscripts will be blind-reviewed by two reviewers and reviewed by an associate editor. AABR accepts electronic submissions and all manuscripts should be forwarded to the Editor. The manuscript will then be forwarded to an associate editor and reviewers via e-mail. Please incorporate all text, tables, and figures into a Word document before submitting. Also, include a separate Word document with any experimental materials or survey instruments. Please send the electronic documents to the editor at the following e-mail address: Vicky.Arnold@bus.ucf.edu.

Vicky Arnold, Editor
Associate Editors:
Ernst & Young Professor
Doug Clinton, North Illinois University
Dixon School of Accounting
Ann Lillis, University of Melbourne
University of Central Florida
Robin Roberts,

International Journal of Public Information Systems (IJIS)

IJPIS is a forum for analytical and comparative articles, essays, case-studies, and bookreviews on such topics as innovation and research, intellectual property, entrepreneurship, accounting, financial management and accountability. Please see www at: http://www.ijpis.net/

Call for Papers-ISAR 2008
14th Annual International Symposium on Audit Research
Los Angeles, California, USA
30 and 31 May, 2008

Celebrating 25 Years of Supporting Auditing Research

The 14th Annual International Symposium on Audit Research (ISAR) will be hosted by the Leventhal School of Accounting, University of Southern California on 30 and 31 May, 2008 in Los Angeles, USA. ISAR is jointly organized by the University of Southern California (USA), Universiteit Maastricht (Netherlands), Nanyang Technological University (Singapore), and the University of New South Wales (Australia). The symposium will be held in the Los Angeles area and follows the USC SEC and Financial Reporting Conference, held on the 29th of May in Pasadena.

ISAR has its origins in the Audit Judgment Symposium hosted by the University of Southern California from 1983 until 1994. ISAR 2008 celebrates 25 years of support for auditing research through the Audit Judgment Symposium, the Maastricht Audit Research symposium and for more than a decade, the International Symposium on Audit Research (ISAR).
Scope of Topics
The scope of ISAR is intended to be broad and includes research papers and panels that deal with all aspects of internal and external auditing, attestation and assurance. Papers that utilize any of a broad range of research methodologies will be considered.

Submission of Papers
To be eligible for presentation, manuscripts must follow the style guidelines of Auditing: A Journal of Practice & Theory. Please pay particular attention to the format and length requirements - manuscripts should not exceed 7,000 words or approximately 18-25 double-spaced pages including tables, figures and references. Please submit a single document which includes author(s) affiliation(s), the contact author’s email address, an abstract and keywords. Accepted papers will not be published in formal proceedings and thus may be submitted to any appropriate journal.

Paper Submission Deadline and Requirements
Papers should be submitted electronically in Adobe Acrobat or Word formats. Papers and, where appropriate, related research instruments must be received by 31 January 2008 and should be sent to: papers@isarhq.org.

Further Information
If you have questions about paper submission please email to papers@isarhq.org. For questions about the symposium and for early registration please email to admin@isarhq.org. Further information is available at the ISAR website at www.isarhq.org where you can also register for email updates on ISAR 2008.
Conferences
(ordered chronologically)

7th Bryant University XBRL Conference

7th Bryant University XBRL Conference October 18-19 2007. For call for papers and registration contact Saeed Roohani 401-232-6168, sroohani@bryant.edu, or www.XBRLeducation.com

8th Global XBRL Academic Competition

8th Global XBRL Academic Competition, Intent-to-Submit Form is due November 15, 2007, and final projects are due March 15, 2008, for more information contact Saeed Roohani, sroohani@bryant.edu, or www.XBRLeducation.com.

Sixth Symposium on Information Systems, Risk, Security, & Assurance

The Center for Research and Training in Information Security and Assurance (CReTISA) at The University of Akron is pleased to announce the Sixth Symposium on Information Systems, Risk, Security, & Assurance on Friday February 29, 2008 at Crowne Plaza Hotel in Akron from 7:30 AM to 5:15 PM. This full day symposium will cover emerging issues in the design and assurance of information systems security. On Thursday February 28, the Center will hold a hands-on workshop from 1:00 PM to 5:30 PM on an information security topic. Invited speakers are recognized experts with outstanding national and international reputation. Our annual symposium has grown over the years in visibility, reach, and impact. Besides academics, the security symposium is widely attended by professionals and consultants from both industry and government. Participants can earn up to twelve hours of CPE credit for attending both the workshop on Thursday and technical sessions on Friday. Theme, registration, programs and speakers' profiles will be available on the Center's home page at http://www3.uakron.edu/cba/cretisa. The web page also contains links to archived information from past symposia. For further information, please contact Akhilesh Chandra (330.972.6230; ac10@uakron.edu).
The Accounting Information Systems Educator Association (AISEA) presents an annual conference on AIS research and AIS education in a great location. We provide opportunities to share both AIS research and educational materials such as classroom cases, teaching tips and tools, in an inclusive, collegial environment. We also seek to enhance IT skills by providing quality, computer training at a reasonable price. This year we are planning technical hand on sessions on: SAP, XML/XBRL, Excel (Advanced), Access (Advanced), Data audit with ACL / IDEA, Microsoft Office Flowcharting versus Visio, and Snagit/Camtasia/Podcasts/Streaming.

So mark your calendars for the 10th annual Accounting Information Systems Educator’s conference to be held:

June 27-29th, 2008
Fort Collins, Colorado

Situated at the foothills of the Rocky Mountains, Fort Collins is home to fabulous recreational opportunities, diverse cultural attractions, a vibrant nightlife scene, and family fun galore. Experience world class whitewater rafting on the Cache La Poudre River, taste award winning beers at one of six breweries, or explore the fanciful creatures at the Swetsville Zoo with your family (www.ftcollins.com).

For more information contact:
Mary Hill (mhill@kennesaw.edu)
AISEA President and Conference Chair
1000 Chastain Road
Kennesaw GA 30122
Ph: 770-499-3487
JIS Editorial Content-Education

Last year, the Research & Publications (R&P) committee of the IS Section (members: Sev Grabski, Chair; Uday Murthy; Jacob Rose; Robin Pennington) discussed the issue of the education section of the Journal of Information Systems. The Section by-laws authorize the R&P committee to establish the editorial policy of JIS, in consultation with the editors. The committee decided unanimously that the education section of JIS should be eliminated, for the following reasons:

**a.** There already exists a high quality association-wide outlet for education research in accounting, namely Issues in Accounting Education (IAE). Kent St. Pierre has specifically welcomed AIS education submission and is close to announcing an Associate Editor specifically for handling AIS submissions. In addition to an AE for AIS submissions, a number of editorial board members of IAE are members of the IS Section. Publishing more AIS education articles in the association wide journal (i.e., IAE) will result in increased visibility for the IS Section. As a side benefit, the cost of publishing AIS education articles will be shifted away from the IS Section.

**b.** In addition to IAE, there are a number of other outlets for AIS education articles, most notably the AIS Educators’ Journal. A list of journals that are open to AIS education submissions can be found below.

**c.** Eliminating the education section of the journal will increase the perceived stature of JIS. Other section journals, most notably Auditing: A Journal of Practice & Theory, Journal of Management Accounting Research, and the Journal of the American Taxation Association do not have education sections. Like these other section journals, JIS without an education section will be perceived as being devoted to basic AIS research. Anecdotal evidence suggests that JIS is downgraded at some schools because it includes education articles; thus, eliminating the education section will likely result in JIS articles “counting” at more schools for promotion and tenure purposes.

**d.** More academic and practice articles can be published in JIS if education articles are eliminated. Reviewer resources can be devoted to academic and practice articles with potential reductions in cycle times.

The cut-off date for education submissions to JIS is December 31, 2007, to coincide with the start of Paul Steinbart’s tenure as JIS editor. Accordingly, AIS education works in progress should be completed and submitted to the current editor of JIS, Brad Tuttle, before December 31, 2007.

The R&P committee will explore the possibility of creating a section-sponsored “online only” outlet for AIS education scholarship. Issues of cost, journal proliferation, and technical issues regarding online content management will be considered. The online format for education publications offers a number of advantages such as a “living” teaching notes archive, a forum for posting amplifications and extensions to materials, and the hosting of interactive and downloadable content such as spreadsheets and databases. The R&P committee will also investigate the possibility of a joint venture with the AIS Educators’ Association (AISEA) for a joint online AIS education publication. There are indications that the AISEA is open to such a collaboration, including the idea of a co-editorship with one editor selected by the AISEA and one
selected by the IS Section. Issues of cost sharing, ownership/copyright of content, and marketplace acceptance of such a joint venture will be carefully considered.

**Outlets for Educational Research in Accounting Information Systems**

- Issues in Accounting Education
- AIS Educator Journal
- The Accounting Educator
- The Accounting Educator’s Journal
- Accounting Education: An International Journal
- Accounting Instructors’ Report
- Advances in Accounting Education
- The Journal of Accounting Case Research
- The Journal of Accounting Education
- Review of Business Information Systems
- Australian Journal of Accounting Education
- Global Perspectives on Accounting Education
- Journal of Education for Business
- Business Education Forum
- The Journal of Information Systems Education
- The Decision Sciences Journal of Innovative Education
- University of Central Florida, Faculty Center for Teaching and Learning

(listing of education journals in many disciplines)
Greetings! I hope all is well for everyone this fall. Consistent with past columns, I 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 editing for shortening or elaboration.

I enjoyed looking at many articles published since the last newsletter, and list and categorize a number of them below within certain topic areas. One new topic area that I thought would be of interest to mention is that of Social Computing. The articles noted below discuss the exponential growth of such social computing initiatives as blogging, FaceBook and MySpace. Many organizations have formally embraced social computing such as with FaceBook. The articles noted below discuss potential research issues on the topic.

Please note that the *Journal of the Association for Information Systems* continues to provide free access to all of its archived articles extending back to its first volume in 2000 at their website of [http://jais.isworld.org/contents.asp](http://jais.isworld.org/contents.asp). To access any article, enter "readjais" into both the UserID and Password boxes.

If an article peaks your interest and you cannot find it, please email me and I will try to get a copy for you.

The literature review can be broken down into the following sections

- Research on Research
- Research on Teaching
- Research on IS Development, Design, and Implementation Issues
- Research on IT Acceptance
- Research on IS Security Issues
- Research on Social Computing
In the Literature: Research on Research

The IS Identity Crisis by Derrick Neufeld, Yulin Fang and Sid L. Huff in Communications of the Association for Information Systems, Volume 19, Article 19, April, 2007.

Defining the central identity of the IS field is a subject of ongoing concern and debate among IS researchers. Published empirical studies to date have focused on restricted sets of IS-related journal publications spread across relatively short time periods. This paper offers a broader review of the central identity of the IS field, using three dimensions proposed by Albert and Whetten [1985]: central character (i.e., what topics do IS scholars research?); temporal continuity (i.e., to what extent has the identity of the IS field remained static over time?); and distinctiveness (i.e., how unique is research published in IS vs. non-IS research journals?). The first two dimensions are examined using a dataset containing 6,466 journal citations drawn from seven leading IS journals over a 32-year period, and the third is evaluated by comparing results from these seven journals with research published in 15 leading non-IS business journals over the same time period. Results suggest that articles published in leading IS journals do share a strong central character that is distinct from research published in non-IS journals, and yet an identity that has continually shifted over time. This study contributes to the literature by providing an empirically supported review of who we are, how we are different, and some thoughts about where we may be going as a discipline.


The purpose of this scientometric study is to examine which Carnegie Classification categories are represented by researchers in the leading information systems journals, determine which categories published the most in those journals, and whether different categories have different publishing patterns and frequencies. The authors reviewed publications from the seven leading IS journals (CAIS, DSS, Information & Management, ISR, JAIS, JMIS, and MIS Quarterly) during calendar years 2001 to 2005. As expected, Carnegie Classification categories designated as research universities with very high and high research activities dominated the publications in the leading journals. However, the authors also found that other categories were also major contributors and that there was a significant amount of collaboration across categories. Based upon the findings, the authors created a publication productivity profile for each of the Carnegie Classification Categories that published in the leading IS journals during calendar years 2001-2005.

An Inductive Approach to Documenting the “Core” and Evolution of the IS Field by Jaejoo Lim, Guang Rong and Varun Grover in Communications of the Association for Information Systems, Volume 19, Article 32, June, 2007.
This article inductively examines the question of the IS field’s core. The authors argue that as a socially constructed field, the core aspects of IS can be identified from the work conducted and published by members of IS community. The abstracts (including titles) of 1,197 IS studies in three premier IS journals for the past 26 years were examined to identify the core of the field and explore its evolving nature with help of a neural network software as the analysis tool. The field, contextual, transitory, and evolving core of IS are identified through the analysis of 267,034 words in the knowledge base constructed. The results show both stability and evolution of the core of IS field. The three journals examined show sufficient commonality on core of the field, with slightly different preferences for research topics and methods. Given the diverse nature of the IS field, the authors state that such a retrospective and descriptive study can document evidence of the “core” and facilitate a better understanding of the evolution of the field.


Research productivity is one means by which academic units attain legitimacy within their institutional milieu and make their case for resources. Journal quality assessment is an important component for assessing faculty research productivity. The authors introduce the Author Affiliation Index (AAI), a simple method for assessing journal quality, to the IS domain. The AAI of a journal is the percentage of academic authors publishing in that journal who are affiliated with a base set of high-quality academic institutions. Besides explaining the AAI, the authors demonstrate its use with a set of well-known IS journals, discuss its rankings vis-à-vis those resulting from other methods, and provide an example of how the basic AAI approach can be modified by changing the base school set that is used to define journal quality. The authors state that the AAI has a number of advantages. First, it is a simple, low cost and transparent method for assessing any journal given a base school set. Second, it provides a consistent ranking of journals, particularly of those beyond the top consensus journals where less consistency is achieved with other measures. Third, it enables new journals to be rapidly assessed against more established ones without the lags or costs of other measures. The AAI provides another indicator of journal quality that is different from surveys and citation analyses.


The author states that the relationship between doing good research and getting the research published is not a causal one. At best, there is a correlation between the quality of a research paper and its being accepted for publication. A research paper’s becoming accepted for publication is ultimately a social process, which exists in addition to and is no less important than the content of the paper itself. In this article, the author examines how the social process can influence the crafting of a paper for submission to a journal, and re-crafting it in the event that the journal’s editor asks for a revision.

An analysis of 18,854 editorial positions on IS journals was undertaken to examine the perceived gender balance of those positions as an indication of their contribution towards a positive role model for females considering an IS academic career. The nature and extent of perceived gender balance was examined in terms of overall composition of editorial positions, journal prestige and the specific area within IS covered by a journal. Results indicate that perceived gender balance of editorial positions reflects that of academia generally, and that female representation appears to be concentrated in journals covering areas that are traditionally seen as female occupations, e.g., health, education, librarianship. The authors conclude that little or no encouragement is given to females considering an IS academic career.

### Assessing Leading Institutions, Faculty, and Articles in Premier Information Systems Research Journals

*by Paul Benjamin Lowry, Gilbert G. Karuga and Vernon J. Richardson in* Communications of the Association for Information Systems, Volume 20, Article 16, August, 2007.

This study provides a current assessment of the impact of various IS articles, and the productivity of IS researchers and institutions. Using a data set of Information Systems articles that spans 15 years, the authors conducted a scientometric study of the field. The articles are drawn from three premier IS journals. The authors use citation analysis to demonstrate the impact of articles on institutions and individuals in the IS field. In addition, the authors identify IS topics with the highest impact. The results indicate that leading productive institutions have changed over time, and problematically, institutions outside of North America are poorly represented. The authors compare their results with earlier productivity findings created using alternative metrics.


The authors state that, in this particular journal, Chen and Hirschheim have provided a historical analysis of positivist and interpretivist research paradigms and methodologies in the 10 years following the much cited work of Orlikowski and Baroudi. In this paper, the authors investigate the mysterious case of the missing paradigm – that of the critical approach to information systems (IS) research. The authors take Chen and Hirschheim’s survey as a starting point and aim to fill the gap left by the absence of the critical paradigm in their analysis and make some criticisms of their method. Recent years have seen the growth of IS research that consciously adopts a critical perspective. This paper charts the development of critical IS research over the period of 1991–2001, adding some comments on more recent developments. The authors conclude by critically reflecting on the current development of critical research in the field of IS.
In the Literature: Research on Teaching

Accountability and Accreditation: Putting Information Systems Accreditation into Perspective by Han Reichgelt and Gayle Yaverbaum in Communications of the Association for Information Systems, Volume 20, Article 27, September, 2007.

Higher education in the United States has recently come under pressure from federal and state legislatures for failing to provide “value for money” because of an alleged lack of accountability and quality [U.S. Department of Education 2006]. This article argues that, contrary to this view, institutes of higher learning have a rigorous quality assurance and accountability mechanism in place, namely accreditation, and that, moreover, the recent shift in accreditation from an input-based approach to an outcomes-based approach has resulted in improved programs that prepare graduates better than ever before for the workforce and/or further studies. These measures in fact are well applied in the field of information systems. The paper focuses on accreditation and the role of accreditation in ensuring quality in education. The work of agencies that are of most interest to information systems programs, namely the Association to Advance Collegiate Schools of Business (AACSB) and the Computing Accreditation Commission of ABET Inc (ABET CAC) is reviewed. The paper also describes a process to aid those interested in improving educational quality.

Those to Whom IT Matters Most: Perspectives of IT Faculty on Curricula, Courses, and Class Materials by Andrew McAfee in Information Systems Research, Vol. 18 Issue 2, p142-149, June, 2007.

This paper presents quantitative and qualitative results from a conference on IT teaching held in May of 2006 in Boston. Participants completed a survey in advance, and the conference consisted of presentations and interactive panel discussions. The conference revealed both heterogeneity and convergence across participants' course offerings, and grounds for both optimism and concern about the health and future of IT curricula within business schools. This paper highlights these tensions, synthesizes and extends data and discussions from the conference, and suggests open questions for faculty who teach IT.

IS accreditation in AACSB colleges via ABET by Thomas Hilton and Bruce Wai Ning Lo in Journal of the Association for Information Systems, Volume 8, Issue 1, Article 1, January, 2007.

The development of ABET/CAC accreditation standards for IS programs presents an excellent opportunity for IS programs in AACSB-accredited business schools to improve their perceived quality and credibility. The authors argue that neglect by AACSB of IS/IT content has prompted this preemptive move on the part of ABET/CAC. A comparison of AACSB and ABET/CAC accreditation standards finds them to be generally quite compatible. The authors’ survey of IS
program leaders in AACSB-accredited business schools found familiarity with and interest in ABET/CAC standards to be just emerging. Although compliance with the ABET/CAC standards is evidently relatively high among most programs, understanding of potential benefits of accreditation is quite low. Also quite low is understanding of how colleagues might react to accreditation efforts.

The goal of this study is to provide an updated annotated bibliography of ERP publications published in the main IS conferences and journals during the period 2001-2005, categorizing them through an ERP lifecycle based framework that is structured in phases. The first version of this bibliography was published in 2001 (Esteves and Pastor, 2001c). The authors have extended the bibliography with a significant number of new publications in all the categories used in this paper. The authors also reviewed the categories and some incongruities were eliminated. Furthermore, topics for further research in each phase are presented.


Theories of systems implementation identify contextual factors that influence both management action and implementation outcomes. Building on this, the author shows using case studies, how the actions of participants in the IT sales cycle create the context within which implementation takes place. The author argues that implementation begins much earlier than current theories have assumed and should be considered to consist of two distinct but related processes: the acquisition of IS and their deployment in the organization.


The authors examine the relationships between the success of ERP system adoption, extent of business process improvement (BPI), and organizational performance and investigate the associations between the outcomes of these initiatives and such organizational factors as strategic intent, senior management support, and the status of the IT function within a company. A correlation analysis of 96 firms is made to test the hypothesis that the strategic intent to use ERP is closely related to the success of BPI, ERP, and organizational performance. The results also demonstrate that CEO-IT distance may have little direct bearing on the outcomes of ERP and BPI initiatives. A closer CEO-IT reporting relationship, however, is found to be associated with higher levels of senior management support for both types of enterprise projects. This empirical evidence reinforces the long-held assumption that organization-level benefits, BPI, and ERP success are closely related; and that these relationships are subject to the influence of the organizational variables.

In recent years ERP systems have received much attention. However, ERP projects have often been found to be complex and risky to implement in business enterprises. The organizational relevance and risk of ERP projects make it important for organizations to focus on ways to make ERP implementation successful. The authors collected and analyzed a number of key articles discussing and analyzing ERP implementation. The different approaches taken in the literature were compared from a risk management point of view to highlight the key risk factors and their impact on project success. Literature was further classified in order to address and analyze each risk factor and its relevance during the stages of the ERP project life cycle.

*How To Build Enterprise Data Models To Achieve Compliance To Standards Or Regulatory Requirements (and share data)* by Henry Kim, Mark S. Fox and Arijit Sengupta in *Journal of the Association for Information Systems*, Volume 8, Issue 2, Article 5, February, 2007.

Sharing data between organizations is challenging because it is difficult to ensure that those consuming the data accurately interpret it. The promise of the next generation WWW, the semantic Web, is that semantics about shared data will be represented in ontologies and available for automatic and accurate machine processing of data. Thus, there is inter-organizational business value in developing applications that have ontology-based enterprise models at their core. In an ontology-based enterprise model, business rules and definitions are represented as formal axioms, which are applied to enterprise facts to automatically infer facts not explicitly represented. If the proposition to be inferred is a requirement from, say, ISO 9000 or Sarbanes-Oxley, inference constitutes a model-based proof of compliance. In this paper, the authors detail the development and application of the TOVE ISO 9000 Micro-Theory, a model of ISO 9000 developed using ontologies for quality management (measurement, traceability, and quality management system ontologies). The authors demonstrate that when enterprise models are developed using ontologies, they can be leveraged to support business analytics problems - in particular, compliance evaluation - and are sharable.


The authors examine why some firms benefit more from ERP implementation than others. The authors look at ERP implementation from a technological diffusion perspective, and investigate under what contextual conditions the extent of ERP implementation has the greatest effect on business process outcomes. Using empirical data, the authors find that the extent of ERP implementation influences business process outcomes, and both ERP radicalness and delivery system play moderating roles. For IS practice, this study helps managers direct their attention to the most promising factors, provides
insights into how to manage their complex interactions, and elaborates on their differential effects on business process outcomes. For IS research, it integrates innovation diffusion theory into our current knowledge of ERP implementation and provides theoretical explanations for ERP implementation failures.


Research has investigated the main effect of training on information systems implementation success. However, empirical support for this model is inconsistent. The authors propose a contingent model in which the effect of training on IS implementation success is a function of technical complexity and task interdependence. A meta-analysis of the literature finds strong support for the model, explaining the inconsistent findings reported in the literature. Implications for theory and practice are discussed.


This paper identifies and discusses the persistent problems and development practices of information systems development (ISD). A critical examination and comparison of past times ‘traditional’ and present-day ‘web-based’ development shows that contemporary ISD can be seen as an accentuated evolution – rather than a revolution – of well-known challenges and solutions. On this basis, (1) diversity; (2) knowledge; and (3) structure are identified as inherent and interrelated problems, while the practices for coping with these three challenges are (a) organization and specialization; (b) constant verbal communication and negotiation; and (c) pragmatic application of certain development methods and methodical concepts. The authors conclude that more research on the occurrence and interaction of problems and practices at, and between, different contextual levels (e.g. the business environment, company, project, team and individual levels) is needed to understand and assess (the gap between) ‘observed practice’ and ‘good practice’ across the many types of Web and non-Web ISD projects conducted today. The authors outline a possible research agenda to investigate these issues.
In the Literature: Research on IT Acceptance


The UTAUT (Unified Theory of Acceptance and Use of Technology), a unified model of the acceptance of technology by workers in the United States, explains individual acceptance and usage decisions of a technology in organizations (R2 up to 70 percent); its usefulness, however, has not been tested in settings outside the U.S. Other models of technology use, such as the Technology Acceptance Model, have been predictive within the U.S., but have been found to be less predictive when tested in countries outside the U.S., such as Switzerland, Japan, Arabic countries, and Hong Kong, suggesting that culture may play a significant role in Information Technology (IT) usage and adoption. No clear relationships, however, have been established between cultural variables and IT adoption factors. The UTAUT model includes social influence as a factor that explains some of the variance in users’ acceptance of technology. One dimension of the social influence factor is culture. This study examines the effect of culture through the social influence variable of the UTAUT model on user acceptance of Prepayment Metering Systems - an Information Technology-based innovation in India. The findings indicate that social influence, along with performance expectancy and effort expectancy (R2 = 72 percent), is a significant factor influencing consumers’ intention to use the Prepayment Metering Systems. Social influence represents societal pressure on users to engage in a certain behavior. This social pressure for an individual to perform a behavior varies by culture. The authors state that their study confirms their proposition that the social influence based in culture will provide additional explanatory power concerning consumers’ intention to use a technology.


Understanding the managerial influence on user beliefs of IT has been an important concern to the IT adoption research. The authors’ study contributes to the research by examining relationships between managers’ leadership behavior and user technology beliefs. Drawing on the transformational leadership theory [Bass 1985], the authors develop a research model comparing the effect of leadership behaviors of two managerial roles - project champions and direct managers - on user technology beliefs. A cross-sectional survey across 138 users in five organizations suggests that project champions and direct managers’ leadership behaviors exercise different influences on users’ technology beliefs. Implications of this study on research and practice are discussed.
IS Research Perspectives aims to introduce and provoke discussion about critical issues in the IS field, from an academic perspective. The articles published in this section are expected to create excitement about how the IS field needs to change (or maintain its status quo) in order to thrive as an intellectual enterprise. As such, the section welcomes innovative and provocative contributions taking a specific conceptual, theoretical, methodological, or thematic viewpoint of a particular area of interest to the field. This Special Issue, entitled: “Quo Vadis TAM - Issues and Reflections on Technology Acceptance Research,” is a critical appraisal of Technology Acceptance Model research and its directions. Such an exploration is long overdue given its central place in the past intellectual discourse within the IS field.
In the Literature: Research on IS Security Issues


Phishing, a new-rise identity fraud of this century has already caused huge financial loss and social disorder. This paper provides an overview of the evolution and forecasted trend of phishing activities with detailed analysis on common phishing features, proliferation channels, relevant anti-phishing measures, related legislation, and an anti-phishing framework from the perspective of social responsibility. The objective of the research is to enhance public awareness of phishing and to inform end users and owners of e-commerce sites proper measures to detect and prevent this criminal activity.


This paper considers two important issues related to security risk management. First, the presence of network externalities in security risks. Second, the distinction of general (network) and system-specific protection measures. The authors find the optimal allocation of security resources (investments) in protecting every system in an organization. The results show that the consideration of network externalities and layered protection changes the risk mitigation decisions significantly. In addition, accurate estimation of system risk plays a critical role in the success of risk management. Otherwise, the use of a uniform baseline protection approach may be more desirable when the misjudgment of relative system risks is likely to occur.


IS security threats have increased significantly in recent years. The authors identified the gaps between manager perceptions of IS security threats and the security countermeasures adopted by firms by collecting empirical data from 109 Taiwanese enterprises. Industry type and organizational use of IT were seen as the two factors that affected the motivation of firms to adopt security countermeasures, but their implementation did not necessarily affect the threat perceptions of the managers. Analyses of responses suggested that the scope of the countermeasures adopted were not commensurate with the severity of the perceived threats. Among the threats, networks were rated as contributing the most severe threat and yet had the lowest level of protection, this was followed by threats due to personnel and administrative issues. The authors addressed threat mitigation strategies, specifically in terms of the differences between industries.

Intrusion prevention requires effective identification of and response to malicious events. In this paper, the authors model two important managerial decisions involved in the intrusion prevention process: the configuration of the detection component, and the response by the reaction component. The configuration decision affects the number of alarms the firm has to investigate. It is well known that the traditional intrusion detection system generates too many false alarms. The response decision determines whether alarms are going to be investigated or rejected outright. By jointly optimizing these two decision variables, a firm may apply different strategies in protecting its informational assets: slow but accurate, rapid but inaccurate, or a mixture of the two strategies. The authors use the optimal control approach to study the problem. Unlike previous literature, which studied the problem with a static model, in our model, the decision on balancing the desire to detect all malicious events with the opportunity costs required to do so is time dependent. Furthermore, the authors show how the choice of an optimal mixture of reactive and proactive responses depends on the values of cost parameters and investigation rate parameters. The authors find in their model a high damage cost does not immediately translate to a preference of proactive response, or a high false rejection cost does not translate to a preference of proactive response. The dynamics of the problem, such as how fast alarms accumulate and how fast they can be cleared, also affect the decisions.
In the Literature: Research on Social Computing


A collection of technologies termed social computing is driving a dramatic evolution of the Web, matching the dot-com era in growth, excitement, and investment. All of these share high degree of community formation, user level content creation, and computing, and a variety of other characteristics. The authors provide an overview of social computing and identify salient characteristics. The authors argue that social computing holds tremendous disruptive potential in the business world and can significantly impact society, and outline possible changes in organized human action that could be brought about. Social computing can also have deleterious effects associated with it, including security issues. The authors suggest that social computing should be a priority for researchers and business leaders and illustrate the fundamental shifts in communication, computing, collaboration, and commerce brought about by this trend.


Social Computing and online communities have ushered in a new era of the web, where information and communication technologies are facilitating organized human endeavor in fundamentally new ways. The broad impact of social computing in diverse domains and the complexity of features that span diverse disciplines pose new challenges for Information Systems researchers. Information Systems research should expand its scope and adapt theories and methodologies from even more disciplines to address this challenge. This phenomenon has diverse theoretical connections and bridges social and technical aspects. Thus, it offers an ideal opportunity for IS researchers to take the lead in demonstrating the focus of IS in cross-disciplinary research and emphasizing praxis. The authors outline salient traits of social computing as a precursor to discussing research challenges. Research issues related to organization theory, property rights, motivational and social aspects, and network dynamics are discussed. The authors emphasize aspects where social computing may offer insights for reference disciplines. The authors also discuss research issues in the business deployment of social computing, including network effects, trust and reputation, business models, market structure, and customer interaction. The authors indicate that the field of IS can point the way to using social computing in transforming research and education.