Greetings IS Section Members!

It’s hard to believe that the 2005-2006 academic year is almost over! What a fast year. The committees and leadership of the IS Section have been busy at work as usual promoting the IS Section and representing our interests at the AAA level. This April I was invited to deliver a keynote speech at the China Accounting Society’s annual Accounting Information Systems conference in Heifei, China. During the trip I had the opportunity to talk with AIS leaders from all over China. Some 150 individuals attended the conference, and their hospitality was
exemplary. During the conference I met with the leadership of the China AIS organization, who were interested in learning about our AIS group and how we provide benefits to our membership. The China AIS group is only about three years old, so they are eager to learn how to best provide benefits to their members. We also discussed AIS education and what topics were typically taught in undergraduate and graduate AIS classes in the United States. Finally, we discussed AIS research in the United States and what types of projects AIS researchers undertake. Overall the trip and meeting was a great success, and I hope to return to China to continue to foster the relationship between our Section and the China AIS group.

I also represented the IS Section at the AAA Spring Council meeting. One of the most significant issues at AAA is the launch of the new platform for AAA electronic publications, set for September 2006. AAA expects the new platform to greatly improve usability. Additionally, the goal is to move to cross-referencing of articles. For example, references at the end of a paper would be hyperlinks to the actual articles. This is expected to take some time, but again, is the ultimate goal. AAA is also in the process of obtaining quotes and more information on development of its new member database software. The most recent quote was $300,000. The AAA expects the new system to be in place for Fall 2007.

I am also delighted to report that the new edition of C3: A Compendium of Classroom Cases CD will be distributed at the IS Section business meeting. Co-editors Marianne Bradford and Sarah Bee have done an outstanding job of managing this edition of C3. We have also been notified that C3 will be recognized in the 8th Edition of Cabell's Directory of Publishing Opportunities in Educational Curriculum and Methods. This is great news for both the IS Section and those publishing in C3. This edition of C3 will also be available on the IS Section website, but will be password protected for IS Section members only. C3
is a wonderful resource for those who are constantly looking for validated classroom cases and technology projects.

Congratulations also go to Scott Summers and his new officers, who will take office immediately following the August business meeting. Chris Wolfe’s report below provides details of the election outcome.

I encourage you to review the rest of the newsletter to get caught up on what’s happening in the IS Section world. There are quite a few changes with respect to the upcoming 2007 midyear meeting in Savannah. Mary Curtis has provided an update for you. Ronny Daigle has also done his usual superb review of IS literature. This is a great way to get a quick overview of current IS literature. Lastly, I want to thank Marcia Weidenmier Watson for doing such a professional job as editor of the newsletter. Marcia has worked very hard to keep us all updated as to what’s happening in the Section. Marcia, I appreciate your dedication.

Let me end by saying thank you to the IS Section membership for allowing me to serve as your President this year. It has been a great privilege to be of service to our community. Thanks to all of you who continue to support the IS Section with your time, energy, and vision. I hope to see as many of you as possible at the IS Section business meeting breakfast on August 8th in Washington, DC.

Warm regards,
Stephanie Bryant
2005-2006 AAA-IS Section President

Annual Meeting Update – Patrick Wheeler

For the 2006 AAA annual meeting, the IS section received 26 research paper submissions, down about 7 from last year. Our final count for reviewer volunteers is 73, for discussant volunteers is 42, and for moderator volunteers, 39. Sixteen of the research papers are accepted for presentation at concurrent sessions, of which we have 8. Five papers are accepted for the Research Forum. Unfortunately, we had no submissions for discussion panel this year. Since the assignment of sessions at the annual meeting is determined by the number of research paper and discussion panel submissions, failure to receive any panel proposals cost us at least one session assignment.

As in the past, there will be an IS section business meeting breakfast for all section members on Tuesday morning, August 8th. The section president also plans to initiate two new section meetings at this year’s annual meeting. Both of these meetings will take place following the IS Section business meeting on August 8th. These two new meetings include: an IS section Executive Committee meeting, and a planning committee meeting for the IS Section midyear meeting. These meetings are primarily for members of the committees involved. Those who are expected to attend will be contacted separately.

AAA IS Section Mid-Year Meeting Update – Mary Curtis

CALL FOR PAPERS
The Information Systems Section of the AAA will hold its 2007 Mid-Year Conference in Savannah, Georgia. The meeting will include a plenary speaker, panel discussions, research paper sessions, education paper sessions and workshops, forum papers, the JIS Research Workshop. The 5th annual AIS New Scholar Consortium will precede the meeting. Here is a quick outline:

- **AIS New Scholar Consortium.** The 5th annual AIS New Scholar Consortium will kick off with a reception on Wednesday evening, January 3rd. The consortium is open to all AIS and IS doctoral students and to AIS professors who received their PhD after January 1, 2003. Consortium attendees will meet on Thursday, January 4th, 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.

- **AIS Educational Workshops.** There will be two AIS Educational Workshops this year, in addition to the education paper sessions. The first will be on Thursday afternoon, January 4th, beginning at 2:00, and the second will be on Saturday afternoon, January 6th, immediately after lunch. All conference registrants are welcome to attend these workshops, free of charge. Watch the section web page for an announcement of the workshop topics.

- **JIS Research Development Workshop.** The JIS Research Development Workshop is scheduled for Friday morning, January 5th. The purpose of this Workshop is to promote research by PhD students and faculty new to AIS research. Workshop participants will discuss drafts of their working papers with members of the JIS Editorial Advisory and Review Board and with other workshop participants. The workshop is structured to provide detailed feedback to further develop a working paper for future journal submission. There is no obligation for the authors to submit their completed work to JIS, although JIS is one high quality journal outlet that does welcome conceptual, theoretical, and empirical AIS papers.

- **Concurrent Sessions.** The 2007 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.

- **Best Paper Awards.** The Research and Publications committee and the Education committee will select the Best Academic Paper and Best Education Paper Award winners in a blind review process. Award winners will be recognized during the conference. Winners of these awards will be extended an invitation to publish their paper in the *Journal of Information Systems*.

- **Semantic Modeling of Accounting Phenomena (SMAP) CPE Session.** A SMAP workshop will be offered as a continuing professional education (CPE) session on Thursday, January 4th from 8:30 am – 5:00 pm. The workshop will be led by Bill McCarthy and Julie Smith David.
**Objective of the workshop:** This workshop provides a forum for researchers and educators interested in semantic modeling of accounting phenomena, as illustrated by the resources, events, and agents (REA) paradigm. The SMAP workshop is a seminar in that the discussion is lively yet informal. All participants are strongly encouraged to contribute teaching and/or research materials that they have developed. Regardless of whether materials are for the classroom or research work-in-progress, they are welcome and should be submitted to julie.smith.david@asu.edu by December 1, 2006. All submitted workshop materials will be shared through a private web site, and each participant will make a brief presentation of their work during the SMAP meeting. Ideally, half of the contributions will be educational and half research - but the proportion of each is dependent on participants contributing materials! Historically, the teaching materials have been shared to increase the data-modeling resources available to all, and to develop insights into problems frequently experienced in the classroom. Thus, if you have any REA problem sets, cases, or teaching tools and techniques, they would be much appreciated by the group. Additionally, very preliminary research submissions are encouraged with the goal of providing detailed feedback early in the process.

**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.

- **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.

**Changes this year:**
- The Research and Education Committees will serve as reviewers for the research papers, select papers for presentation, and determine Best Paper Awards.
- There will be a new education workshop on Thursday afternoon, available to all conference registrants, with topics of interest to experienced as well as novice AIS educators.
- Note that submissions to the conference and to the Journal of Information Systems will be separate processes this year – the option for combined conference and journal submission will no longer be available.

**Submissions:**
- All education and research paper submissions should be made, via email, to Sev Grabski (grabski@msu.edu) no later than **September 1, 2006**. Notification of acceptance to the conference will be made by November 1, 2006. Please note that **submitted** versions of the accepted papers will be posted to the section website.
- JIS Workshop submission should be made, via email, to Margarita Lenk (margarita.lenk@colostate.edu) no later than **October 1, 2006**. Papers submitted for conference consideration should not also be submitted to the Workshop.
AI/ET submission: A separate call for papers will be posted at the AI/ET section web site. Please find instructions for these submissions at: http://accounting.rutgers.edu/raw/aaa/aiet/aiethome.htm

If you have any questions about the meeting or suggestions on how to make the meeting for interesting for all, please don’t hesitate to email the conference chair, Mary Curtis (curtism@unt.edu).

Executive Committee Meeting Minutes January 5, 2006 – Bruce Dehning

Present: Stephanie Bryant, Mary Curtis, Bruce Dehning, Del Devries, David Hayes, Uday Murthy, Marcus Odom, Vern Richardson, Ram Sriram, Carolyn Strand Norman, Scott Summers, Brad Tuttle, Chris Wolfe

Call to Order: President Stephanie Bryant called the meeting to order at 1:30 p.m.

Treasurer’s Report

The mid-year meeting has run a deficit 3 of the last 4 years. The ending balance has decreased slightly over the last few years, primarily due to the mid-year meeting. The largest net cash outflow last year was the mid-year meeting, and it accounted for almost our entire net outflow. Various ways to attend to this issue were discussed, and Carolyn Strand Norman reports that most of these were implemented for this year’s mid-year meeting. For example: section volunteers are providing computers and LCD projectors and are being staffed by volunteers from the section. Food at the breaks and receptions were reduced, although it should be noted that everyone agrees overall the food and breaks have been very nice.

Other notes:
The royalties for JIS received in 2003-2004 resulting in a positive journal inflow are not expected to continue in future years.
Membership counts are decreasing slightly each year recently.
This has accounted for the largest overall net outflow.

Mid-Year Meeting Coordinator’s Report
Carolyn Strand Norman reported on the 2006 Mid-Year meeting.

Registration for this year’s meeting will be around 120 members and the meeting is expected to break even. This is due to increasing the registration fee $25 and cutting back slightly on breaks. Raising the registration fee another $25 was discussed, and the general consensus was that if the meetings continue to run a deficit that is a viable option. It was agreed that some additional education of the membership is necessary regarding the actual cost of running the mid-year meeting (e.g. the breakfast at the annual meeting cost about $33 per person). The Treasurer can use the annual meeting in August to explain some of these issues to the membership.

The commitment from the KPMG Foundation to support the New Scholars Consortium ($5000/year) expires next year. The executive committee decided to
have the President pursue KPMG for an additional $5000 (to a total of $10,000/year) for another period of 3-5 years. If possible the KPMG funds will be designated to support the mid-year meeting as a whole rather than just the New Scholars Consortium.

It was decided to discontinue paying for a hotel room for doctoral students.

Chris Wolfe made a motion that in the future the two best paper award recipients should receive $250, contingent on continued funding from KPMG. Bruce Dehning seconded the motion and after discussion it passed unanimously. After additional consideration, Chris Wolfe made a second motion to rescind his previous motion. Bruce Dehning seconded the motion and after discussion it passed unanimously.

Chris Wolfe then made a new motion that in the future the two best paper award recipients (as chosen by the research and publications committee) will be offered publication in the *Journal of Information Systems* with only editorial revisions. Bruce Dehning seconded the motion and after discussion it passed unanimously.

After discussion it was agreed that the following changes would be made next year:
- The conference will now more fully cover 3 days.
- Executive Committee meeting moved to Thursday morning.
- Two workshops will be added to the afternoon of the first day of the mid-year meeting.
- All papers will go through a single, conference review process.
- Research Forum papers will still come from the conference review process and JIS Workshop submissions will still be handled by the JIS Workshop Committee.
- Best paper award winners will automatically be accepted for publication in JIS with only editorial revisions.
- JIS New Scholars Workshop will be moved to the regular meeting and combined with the Research Forum.
- Research Forum to be improved and now covered by JIS Workshop committee.

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<th>New Schedule</th>
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Potential topics for the first-day AIS education workshops:
- Sarbanes-Oxley and AIS
- The new CPA exam and AIS
- COBIT and IT Audit
- Fraud and forensic accounting and AIS
- IT Security and AIS

New Scholars Consortium Coordinator’s Report
Uday Murthy reported on the 2006 New Scholars Consortium (NSC).

Last year there were 35 registrants for the NSC (22 PhD students, 13 new faculty). This year there are 30 registrants (12 PhD students, 18 new faculty).

Next year the NSC will be primarily in the morning, and in the afternoon the NSC attendees will have the choice of NSC planned activities or attending the AIS Education Workshops.

Various strategies for keeping the NSC fresh each year were discussed.

Next Mid-Year Meeting Coordinator’s Report
Mary Curtis reported on the 2007 Mid-Year meeting. The meeting will be held in Savannah Georgia at the Hilton Hotel in the old historic area of Savannah.

Membership Committee Report
Del Devries reported on behalf of the Membership Committee chair, George Joseph.

The committee has been discussing ways to increase section membership with the AAA home office and Bruce Behn (Chair of the AAA Membership Advisory Committee). One thing in the works is sending renewal notices to members instead of having membership renewals tied to registration for the annual meeting.
Membership numbers have been falling steadily over the last five years. Various ways to increase membership were discussed. It was pointed out that adding one hundred members will only bring $2,000 in additional dues, so the cost-benefit of acquiring new members must be considered.

One suggestion is for the membership committee get a copy of the IS Section membership list from the AAA each year in October and contact the non-renewals.

Other ways to increase membership were discussed, including better advertising of the value of joining the section. It was suggested that a link be placed on the IS Section Website “Not an IS Section Member? Click here.” and when people click on the link they get a page listing the benefits of joining the section (JIS, C3, syllabi repository, database of AIS articles, New Scholars Consortium, SMAP, mid-year meeting, searchable membership directory, etc.) and a link to the AAA new members enrollment page (http://aaahq.org/membership/new_member.htm).

Other value adding activities mentioned were having a research session during the mid-year meeting (e.g. structural equation modeling), a research session on current topics in PhD seminars in AIS, etc. Thus the mid-year meeting would have the education training sessions, research training sessions, the JIS Workshop, and concurrent sessions.

The membership committee was charged with getting the registration list for past mid-year meetings to survey the members that have stopped attending the mid-year meeting and ask them what we can do as a section to get them to start attending again.

Initiative for the Education Issues Committee Report
David Hayes, Chair of the Education Committee reported on their progress so far this year. The committee has placed 43 AIS syllabi submitted by members on the IS Section homepage. The syllabi are organized by textbook. New syllabi can always be added to the website, so any members with AIS syllabi are encouraged to send them to David Hayes at dhayes1@lsu.edu.

It was suggested that the C3 materials on the website be organized by topic (SMAP, cycles, etc.).

JIS Editor’s Report
Brad Tuttle reported on his first year as editor of the Journal of Information Systems. There were 62 papers submitted to JIS in 2005, 12 were accepted, and 24 were rejected, 26 are still in process. Turnaround times are good (47 days for round one, 56 days for round two, and 18 days for round three), and Brad feels that this is an appropriate amount of time for reviewers to do quality reviews.

Brad stressed that JIS is very receptive to design science research, and authors are encouraged to submit design science papers to JIS.

Because next year there will be no JIS reviews of mid-year meeting submissions, Brad will assist the mid-year meeting paper coordinator in finding reviewers.

Initiatives for the Research and Publications Committee Report
Ram Sriram, Chair of the Research and Publications Committee reported on their progress so far this year.

The committee has been examining the editorial policy of JIS, and Brad has implemented most of the committee recommended changes.

The committee has been trying to figure out ways to increase submissions to JIS, and how to encourage researchers in all research domains to submit papers to JIS.

The committee has been examining ways that the section can encourage IS Section members to submit papers to The Accounting Review now that we have an IS representative (Bill McCarthy) on the editorial board. The key is to do this while maintaining JIS as the flagship journal of the section. That is to not encourage submissions to The Accounting Review at the expense of the reputation of JIS. The best way to do this is for the section to start a support system for authors. This would be a list, maintained by the section, of well respected researchers that would be willing to mentor authors in their attempts to develop papers for The Accounting Review.

**Other Committee Reports**
Stephanie Bryant, President, made reports for the following committees:
- Web Advisory Committee for Marilyn Greenstein-Prosch. The committee is developing the policies and procedures manual for the webmaster.
- Notable Contribution to the Literature Award Committee for Andreas Nicolaou, the submission deadline is March 31st.
- Outstanding Dissertation Award Committee for Bill Heninger: A Call for Nominations has been distributed, the submission deadline is March 15th.
- By-Laws Committee for Julie Smith David.
- Annual Meeting Coordinator’s Report for Pat Wheeler. Stacy Kovar is working with Pat and will be the coordinator next year.

**President’s Report**
Stephanie Bryant gave the President’s report.
Thanks to all officers and committee chairs, and particularly Carolyn Strand Norman for organizing the mid-year meeting.
Newsletter -- In the future we should pursue the idea of the newsletter as an opportunity to recognize members of the section for various activities. The newsletter format needs to be updated, and perhaps the newsletter editor could look at or even consider adopting the style of the ABO Section newsletter, as theirs is very nice.
Operating Manual - Operating manuals for the mid-year meeting, treasurer, secretary, and JIS workshop are all in various stages of completion.
C3 - Marianne Bradford and Sarah Bee are going to be the editors of the next volume of C3.
New Faculty Consortium -- Stephanie, Chris Wolfe and Margarita Lenk are going to attend the New Faculty Consortium representing the IS Section.
Stephanie is busy promoting the section, and will be attending ECAIS as well as the AIS Educators Meeting, we will be sponsoring a dessert or similar hospitality reception at their meeting, and they are hosting a dessert reception at the mid-year meeting.
Scott Summers will be attending a regional meeting representing the section.

There was a general discussion that the leaders of the section 5, 10, 15 years ago really reached out to all of us as new members, and the current leaders of the section need to do their best to reach out to the current group of new members.

The meeting was adjourned at 5:10 p.m.

**Election Results – Chris Wolfe**

As the immediate past president of the IS section, I am the current chair of the nominations committee, and therefore I presided over our recent nomination and election process. Per our section’s bylaws and procedures, we solicited nominations from the membership in early 2006 and accepted nominations of candidates who provided ten member signatures. (Both of the elected members-at-large were put on the ballot through the nomination and membership signature method.) Electronic voting took place during the month of May and the results are reported below. Please join me in welcoming our upcoming slate.

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<tr>
<th>Office</th>
<th>Candidate</th>
<th>Affiliation</th>
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<tr>
<td>President</td>
<td>Scott Summers</td>
<td>Brigham Young University</td>
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<tr>
<td>Vice-President/President-Elect</td>
<td>Bruce Dehning</td>
<td>Chapman University</td>
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<td>Secretary</td>
<td>Vern Richardson</td>
<td>University of Arkansas</td>
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<tr>
<td>Treasurer</td>
<td>Carolyn Strand</td>
<td>Virginia Commonwealth University</td>
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<td>Member at Large (1)</td>
<td>Ram Sriram</td>
<td>Georgia State University</td>
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<td>Member at Large (2)</td>
<td>Jagdish Pathak</td>
<td>University of Windsor</td>
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<tr>
<td>Elected member of the Research and Publications Committee</td>
<td>Uday Murthy</td>
<td>University of South Florida</td>
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**C3 Update – Marianne Bradford**

The latest volume of the Compendium of Classroom Cases and Tools (C3) will be out this summer! Please plan to pick up a CD at the Annual Meeting or visit the IS section website and access it online (password protected). The C3 is published by the IS section, is peer (blind) reviewed, and includes innovative teaching materials such as short cases, business simulations, problem sets and class projects. Volume 3 co-editors are Marianne Bradford and Sarah Bee and Associate Editors are Kevin Kobelsky, Michele Matherly and David Hayes. Recent developments in the C3 are that the journal was recommended by the co-editors for inclusion in the 8th Edition of Cabell's Directory of Publishing Opportunities in Educational Curriculum and Methods. This Directory assists professors and researchers in finding those journals that are compatible to the style and content of their manuscript. The listing in Cabell’s is intended to encourage future submissions, while increasing its stature in the academic community.

**AIS Dissertation Abstracts – Elaine Mauldin**

Since 1997, the AAA-IS Section has distributed AIS dissertation abstracts, currently through its website. Elaine Mauldin (maudlin@missouri.edu) has agreed
to coordinate compiling and editing AIS dissertation abstracts completed in 2004 and 2005.

If you or someone you know has an AIS dissertation completed since January 1, 2004, please contact Elaine with the person's name and current academic affiliation (an email address would be welcomed) by June 30. AIS dissertations include topics such as the organization and management of AIS, database systems, expert systems, ERP systems, computer auditing and assurance, behavioral implications of AIS, E-commerce, the effect of system tools on decision-making, and many others. Contact Elaine with dissertations completed at your school, completed by a new faculty member who recently joined your school, or completed by yourself.

For sample abstracts, go to http://aaahq.org/infosys/pubs/05DissAbstracts.pdf and view dissertation abstracts from last year. Thank you for your time and consideration.

Congratulations!

Murphy Smith Presented Outstanding Accounting Educator Award
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Texas A&M News Archives, 2006/03/21
http://communications.tamu.edu/newsarchives/06/032106news-14.html

Murphy Smith, accounting professor at Texas A&M University's Mays Business School, was presented the Outstanding Educator Award by the American Accounting Association Southwest Region at its annual conference in Oklahoma City. The award recognizes Smith's contributions to the field of accounting, particularly his research concerning ethics, information technology and international business.

Smith's academic record includes numerous professional journal articles and academic conference presentations in the U.S. and abroad. His work has been cited in various news media, including Fortune, USA Today and The Wall Street Journal.

Regarding international business, Smith says, "The major business concerns in America are the same concerns facing business around the globe, such as corporate ethics and emerging technologies. Research can help address these issues."

Smith is nationally recognized for his work in ethics. His past work examines topics such as the impact of federal legislation, the future direction of the accounting profession and assessment of ethics education in the U.S. and other countries. He testified at a congressional hearing in Washington, D.C. regarding business and accounting ethics. In addition, he has served on the Ethics Task Force for the Texas State Board of Public Accountancy.

Smith helped pioneer use of expert systems in accounting. Earlier this year, he received one of two Assessing Technology in Teaching Awards at Texas A&M's National Teaching Assessment Conference. His research in information
technology focuses on contemporary business issues such as e-commerce, cyber crime, global electronic financial reporting, artificial intelligence and expert systems.

Smith has served on the faculty at Texas A&M since 1984. He is involved in several service roles in national organizations, the university and the local community and is a member of Texas A&M's Honor Council.

Texas A&M News, Office of University Relations, Texas A&M University, 979-845-4641

Announcements

Good news! The AIS Educator Association is offering FREE job placement services for "AIS" positions on our website and at our 2006 conference. Please submit your ads or your vita via our website at http://www.aiseducators.org/.

In the Literature - Ronny Daigle (new school and email: Sam Houston State University, daigle@shsu.edu)

Greetings! I hope all is well for everyone this summer. 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 possible minor editing for shortening or elaboration.

I enjoyed looking through many articles published since the last newsletter, 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


What constitutes excellence in information systems research for promotion and tenure? This is a question that is regularly addressed by members of promotion and tenure committees and those called upon to write external letters. While there are many elements to this question, one major element is the quality and quantity of an individual's research publications. An informal survey of senior Information Systems faculty members at 49 leading U.S. and Canadian universities found 86 percent to expect three or more articles in elite journals. In contrast, an analysis of publication performance of Ph.D. graduates between the years of 1992 and 2004 found that approximately three individuals in each graduating year of Ph.D.s (about 2 percent) published 3 or more articles in a set of 20 elite journals within 6 years of graduation. Only 15 individuals from each graduating year (11 percent) published one or more articles. As a discipline, we publish elite journal articles at a lower rate than Accounting, yet our promotion and tenure standards are higher, similar to those of Management, Marketing, and Finance. Thus, there is a growing divergence between research performance and research standards within the


Information Systems discipline. As such, unless we make major changes, these differences will perpetuate a vicious cycle of increasing faculty turnover, declining influence on university affairs, and lower research productivity. We believe that we must act now to create a new future, and offer recommendations that focus on the use of more appropriate standards for promotion and tenure and ways to increase the number of articles published.


The unattributed incorporation of the work of others into an academic publication is widely regarded as seriously inappropriate behavior. Yet imitation is fundamental to many things that people do, even in academic disciplines. This paper examines the range of activities in which academics engage, including a detailed study of the authoring of textbooks. It concludes that a more fine-grained analysis of plagiarism is needed, in order to distinguish copying that is harmful to the intellectual process, and that which is important to it.


Historically, information systems (IS) researchers have questioned which research paradigms, activities, and methods IS research should follow. In this paper, we argue that different research methods and activities may interact with each other, different research paradigms may complement each other due to such interactions, and therefore, a multimethodological, cross-paradigm research approach may result in better IS research than a singular approach. Three existing multimethodological IS research frameworks are reviewed and summarized into an integrated approach. Two types of interactions between different research methods across system evaluation and theory testing research activities are identified. A three-year research study about a computer-based training system for deception detection (Agent99 Trainer) provides a concrete example to demonstrate the existence and research benefits of these two types of interactions, as well as the benefits of a multimethodological, cross-paradigm IS research approach.


This article presents the MSIS 2006 Model Curriculum and Guidelines for Graduate Degree Programs in Information Systems. As with MSIS 2000 and its predecessors, the objective is to create a model for schools designing or revising an MS curriculum in Information Systems. The curriculum was designed by a joint committee of the Association for Information Systems and the Association for Computing Machinery. MSIS2006 is a major update of MSIS 2000. Features
include increasing the number of required courses from 10 to 12 while revising prerequisites, introducing new courses and revising existing courses to modernize the curriculum, and alternatives for phased upgrading from MSIS2000 to MSIS 2006. As with the previous curriculum, it is the product of detailed consultation with the IS community. The curriculum received the endorsement of 8 major IS professional groups.


The issues of diversity, pluralism and the subject matter of the information systems (IS) field are critically analyzed using the philosophical works of Michel Foucault and studies in disciplinarity. This essay argues for the IS field to forge its own unique disciplinary subject matter by synthesizing the diverse discourses of its “reference disciplines” and not by merely drawing from them. Using examples of other established disciplines with equally multidisciplinary origins, this paper analyzes the history of the IS field to uncover the field’s subject matter. The proposed subject matter maintains the IS field’s richness and diversity without losing its unique identity.


Renewable course projects (i.e. projects whose lives extend beyond the end of an academic semester) provide an effective alternative to class assignments that require repetition of artificial tasks typical in many information systems and technology-related courses. Though these “throwaway” projects are certainly meritorious, renewable projects enable students to engage in real-world development paradigms, such as modularization and life cycles, to develop lasting systems that solve relevant problems. By embracing the full project life cycle, modularization of work, and open source software renewable projects expose students to traditional aspects of classroom development and also to the more real world features of the project cycle. Two case studies provide experiential evidence of the success of renewable projects.

Research on Systems Development, Implementation and Maintenance Issues


During the early phase of systems development, systems analysts often conceptualize the domain under study and represent it in one or more conceptual models. One of the most important, yet elusive roles of conceptual models is to increase analysts’ understanding of a domain. In this paper, we evaluate the ability of the good decomposition model (GDM) to explain the degree to which conceptual models communicate meaning about a domain to analysts. We address the question, Do unified modeling language (UML) analysis diagrams that
manifest better decompositions increase analysts understanding of a domain? GDM defines five conditions (minimality, determinism, losslessness, weak coupling, and strong cohesion) deemed necessary to decompose a domain in such a way that the resulting model communicates meaning about the domain effectively. In our evaluation, we operationalized each of these conditions in a set of UML diagrams and tested participants’ understanding of those diagrams. Our results lend support to GDM across measures of actual understanding. However, the impact on participants’ perceptions of their understanding was equivocal.


As the ERP adopter and ERP consultancy combine their efforts and resources to achieve mutually desirable goals, the problem of governance, which has been mainly identified as an intrafirm problem, is recognized to be an interfirm problem. To investigate the relationship between various governance mechanisms and their capacity to relieve project hazards, we propose a covariance model of ERP governance. The constructed model analyzes the complementary contributions of different governance mechanisms on ERP project success. Four governance mechanisms are studied, including explicit contracts, implicit contracts, reputation, and trust. This study holds that the virtue of one mechanism will grow into the gap of another, forming an equilibrium of governance structure. Then, the governance equilibrium plays a mediating role between ERP project hazards and ERP project success. Empirical analysis based on 122 ERP implementation projects shows a significantly positive relationship between governance equilibrium and ERP project success. Further, in support of transaction cost theory (TCT), the results indicate that governance equilibrium tends to be aligned with exchange hazards, specifically those associated with specialized investments and uncertainty. The empirical evidence suggests that governance equilibrium, when treated as a multidimensional construct, can provide a holistic representation of complex interfirm governance and allow researchers to match broad predictors with broad outcomes, leading to greater explanatory power of governance mechanisms on ERP project success. Implications, limitations, and future research directions of the study are discussed.


This is a multi-site case study of firms that have implemented enterprise resource planning (ERP) systems. It examines eight dimensions of culture and their impact on how ERP implementation teams are able to effectively share knowledge across diverse functions and perspectives during ERP implementation. Through synthesizing the data, we develop a cultural configuration that shows the dimensions of culture that best facilitate knowledge sharing in ERP implementation. The results also indicate ways that firms may overcome cultural barriers to knowledge sharing. A model is developed that demonstrates the link between the dimensions of culture and knowledge sharing during ERP implementation. Possible research questions on which future research can be based are also identified.
Information system software development projects suffer from a high failure rate. One of many obstacles faced by project managers is non-supportive users, those not actively sharing in development responsibilities. The coordination activity of early partnering has been proposed in the literature to promote collaboration and enhance user support. The extent of partnering is considered in a model that relates partnering to the risks of user non-support and eventual project success. The model is developed from contingency theory, with residual performance risk as an intermediary variable. A survey of IS project membership provides the data, which indicates that partnering significantly relates to higher user support, less residual risk, and better project performance. Researchers may use variations on the model to examine other barriers to success and the techniques applied to lower the barriers. Practitioners should consider applying partnering techniques to improve software development project performance.

Research on Risk Analysis and Internal Control

Firms today use information about customers to improve service and design personalized offerings. To do this successfully, however, firms must collect consumer information. This study enhances awareness about a central paradox for firms investing in personalization; namely, that consumers who value information transparency are also less likely to participate in personalization. We examine the relationship between information technology features, specifically information transparency features, and consumer willingness to share information for online personalization. Based on a survey of over 400 online consumers, we examine the question of whether customer perceived information transparency is associated with consumer willingness to be profiled online. Our results indicate that customers who desire greater information transparency are less willing to be profiled. This result poses a dilemma for firms, as the consumers that value information transparency features most are also the consumers who are less willing to be profiled online. In order to manage this dilemma, we suggest that firms adopt a strategy of providing features that address the needs of consumers who are more willing to partake in personalization, therefore accepting that the privacy sensitive minority of consumers are unwilling to participate in personalization, despite additional privacy features.

While privacy is a highly cherished value, few would argue with the notion that absolute privacy is unattainable. Individuals make choices in which they surrender
a certain degree of privacy in exchange for outcomes that are perceived to be worth the risk of information disclosure. This research attempts to better understand the delicate balance between privacy risk beliefs and confidence and enticement beliefs that influence the intention to provide personal information necessary to conduct transactions on the Internet. A theoretical model that incorporated contrary factors representing elements of a privacy calculus was tested using data gathered from 369 respondents. Structural equations modeling (SEM) using LISREL validated the instrument and the proposed model. The results suggest that although Internet privacy concerns inhibit e-commerce transactions, the cumulative influence of Internet trust and personal Internet interest are important factors that can outweigh privacy risk perceptions in the decision to disclose personal information when an individual uses the Internet. These findings provide empirical support for an extended privacy calculus model.

Identification and Authentication: Technology and Implementation Issues by Moshe Zviran Zippy Erlich in Communications of the Association for Information Systems; January 2006; Volume 17, Article 4.

Computer-based information systems in general, and Internet e-commerce and e-business systems in particular, employ many types of resources that need to be protected against access by unauthorized users. Three main components of access control are used in most information systems: identification, authentication, and authorization. In this paper we focus on authentication, which is the most problematic component. The three main approaches to user authentication are: knowledge-based, possession-based, and biometric-based. We review and compare the various authentication mechanisms of these approaches and the technology and implementation issues they involve. Our conclusion is that there is no silver bullet solution to user authentication problems. Authentication practices need improvement. Further research should lead to a better understanding of user behavior and the applied psychology aspects of computer security.

Research on Improving Decision-Making


Although there is a long tradition of empirical studies of software developers, few studies have focused on software maintenance. Prior work is predicated on the belief that higher levels of software comprehension are associated with higher levels of performance on modification tasks. This study provides a more complete understanding of the relationship between software comprehension and modification. We conceptualize software maintenance as interlinking comprehension and modification, and argue that the relationship between the two is moderated by cognitive fit. Specifically, cognitive fit exists when the software maintainer's dominant mental representation of the software and their mental representation of the modification task emphasize the same type of knowledge. We hypothesize that when cognitive fit exists, greater improvements in comprehension are associated with higher levels of performance on a modification task. When cognitive fit does not exist, however, the software maintainer's mental representations of the software and of the modification task do not emphasize the
same type of knowledge, which may mean that attention is devoted to comprehension at the expense of modification, resulting in lower performance on the modification task. In these circumstances, comprehension and modification tasks may interfere with each other, an effect known as dual-task interference. We therefore hypothesize that performance on a modification task is moderated by the fit between the mental representation of the software and that of the modification task. We tested our theory by varying cognitive fit to create matched and mismatched conditions in a single experiment that used IT professionals as subjects. Our findings support our theory: cognitive fit moderates the relationship between comprehension and modification.


Explanation facilities are considered essential in facilitating user interaction with knowledge-based systems (KBS). Research on explanation provision and the impact on KBS users has shown that the domain expertise affects the type of explanations selected by the user and the basis for seeking such explanations. The prior literature has been limited, however, by the use of simulated KBS that generally provide only feedback explanations (i.e., ex post to the recommendation of the KBS being presented to the user). The purpose of this study is to examine the way users with varying levels of expertise use alternative types of KBS explanations and the impact of that use on decision making. A total of 64 partner/manager-level and 82 senior/staff-level insolvency professionals participated in an experiment involving the use of a fully functioning KBS to complete a complex judgment task. In addition to feedback explanations, the KBS also provided feedforward explanations (i.e., general explanations during user input about the relationships between information cues in the KBS) and included definition type explanations (i.e., declarative-level knowledge). The results show that users were more likely to adhere to recommendations of the KBS when an explanation facility was available. Choice patterns in using explanations indicated that novices used feedforward explanations more than experts did, while experts were more likely than novices to use feedback explanations. Novices also used more declarative knowledge and initial problem solving type explanations, while experts used more procedural knowledge explanations. Finally, use of feedback explanations led to greater adherence to the KBS recommendation by experts—a condition that was even more prevalent as the use of feedback explanations increased. The results have several implications for the design and use of KBS in a professional decision-making environment.


Software piracy costs the software industry billions of dollars each year. To better understand piracy, we propose a model of ethical decision making that is an adaptation of the four-component model of morality. This model defines four internal processes that result in external moral behavior: recognition, judgment, intention, and behavior. We test our model with a sample of Information Systems
students in Hong Kong who provided measures of self-reported behavior regarding levels of buying and using pirated software. Using partial least squares, we investigated the causal pathways of the model and the effects of age and gender. We find that use is determined by buying, buying is determined by intention, and intention is determined by judgment. Although respondents recognized software piracy as an infringement of intellectual property rights, this fact did not affect their judgment of the morality of the act. Significant differences are also found in the ethical decision-making process based on age but only limited differences based on gender. The implications of these results, including the development of a professional ethics program, are discussed.

When the Wait Isn't So Bad: The Interacting Effects of Website Delay, Familiarity, and Breadth by Galletta, Dennis F. and Henry, Raymond M., McCoy, Scott and Polak, Peter in Information Systems Research; March 2006, Vol. 17 Issue 1, p20-37.

Although its popularity is widespread, the Web is well known for one particular drawback: its frequent delay when moving from one page to another. This experimental study examined whether delay and two other website design variables (site breadth and content familiarity) have interaction effects on user performance, attitudes, and behavioral intentions. The three experimental factors (delay, familiarity, and breadth) collectively impact the cognitive costs and penalties that users incur when making choices in their search for target information. An experiment was conducted with 160 undergraduate business majors in a completely counterbalanced, fully factorial design that exposed them to two websites and asked them to browse the sites for nine pieces of information. Results showed that all three factors have strong direct impacts on performance and user attitudes, in turn affecting behavioral intentions to return to the site, as might be expected. A significant three-way interaction was found between all three factors indicating that these factors not only individually impact a user's experiences with a website, but also act in combination to either increase or decrease the costs a user incurs. Two separate analyses support an assertion that attitudes mediate the relationship of the three factors on behavioral intentions. The implications of these results for both researchers and practitioners are discussed. Additional research is needed to discover other factors that mitigate or accentuate the effects of delay, other effects of delay, and under what amounts of delay these effects occur.

Research on Identifying Value from IT


Technology benefits last years longer than the standard ROI valuation analysis but are rarely enumerated. In this paper, we utilize a nonconstant dividend growth model to capture lasting marginal productivity gained through the reinvestment of labor capital rather than the standard the one-time gain of reducing the labor force to realize labor productivity gains. This innovative methodology for capturing the productivity value of maintained employees enables the valuation of continuing
marginal productivity gains and the management of workload for the affected employees at Intel. This methodology is applied to the valuation of a standard operating system and hardware upgrade.


Diversification may increase economic benefits through more efficient utilization of business resources across multiple markets. However, the benefits of these scope economies are often not realized due to costs of coordinating resources in multiple markets. Information technology (IT) is widely used to achieve more efficient coordination by reducing the costs of coordinating business resources across multiple markets. Because of the need for coordination of business resources across multiple markets, diversification can increase the demand for IT. But does increased use of IT improve the performance of diversified firms? This research tackles this question by undertaking an empirical study of the impact of IT on the financial performance resulting from diversification by focusing on the strategic direction chosen by different firms. The empirical aspects of this subject have received little attention from previous information systems (IS) and economics research. This research also sheds light on the business value of IT by showing the importance of complementarity between IT and strategy in firm performance, a subject which has also received limited attention in prior IS research.


Investments in information technology (IT) have become crucial for firms to improve the quality of their products and services. Typically, IT cost for the same performance level declines over time. In a competitive market, a decline in IT cost over time provides a cost advantage to the later entrant, making the early entrant’s investment decision problem challenging. In this paper, we study the problem of strategic IT investments in the declining cost scenario using a sequential duopoly model. Our results show that declining IT cost intensifies or relaxes competition between firms depending on whether they are serving quality- or price-sensitive markets. In both cases, the average price per unit quality decreases when the IT cost declines, which benefits consumers. We also show that if the first entrant is uncertain about the extent of its cost disadvantage, the first entrant overinvests (underinvests) in a price-sensitive (quality-sensitive) market as the degree of uncertainty increases.

Using the Balanced Scorecard to Achieve Sustained IT-Business Alignment by Qing Hu and C. Derrick Huang in Communications of the Association for Information Systems; February 2006, Volume 17, Article 8.

High levels of investments in IT and related products and services by firms over the last several decades produced only mixed results. Research shows that one of the most significant determinants of successful IT investments is the alignment between IT and the competitive strategies of a firm. Yet it is largely unclear to both
researchers and practitioners how to achieve such alignment in the complex business environment. In this paper, we present and analyze the findings from a case study on how one company uses a well-established strategic management tool, the balanced scorecard, as the framework for aligning its IT initiatives with business strategies. The result is a forward-looking, strategy-oriented corporate culture and financial success for the company. Based on our findings, we expand the Reich and Benbasat alignment model by adding relationship management as an antecedent of alignment and balanced scorecard as a tool for achieving, managing, and sustaining such alignment. Managerial and research implications are discussed, as are directions for future research.


In order to be effective, an information system (IS) needs to be flexible, that is, it must be able to accommodate a certain amount of variation regarding the requirements of the supported business process. Despite many previous studies on the flexibility of organizations, processes, and various organizational technologies, the economics of flexibility are not yet well understood. The current paper contributes to IS theory building with a focus on the impact of IS flexibility on the cost efficiency of a given business process. We present a theoretical model that details the economics of two generic strategies of IS flexibility (i.e., flexibility-to-use regarding the IS features that are provided at the time of implementation, and flexibility-to-change regarding the IS features that constitute an option for later system upgrade), and that also includes the possibility of process performance outside of the IS (manual operations). Based on an analysis of the model, we conclude that IS flexibility-to-change is cost efficiently deployed to support a business process characterized by a high level of structural and environmental uncertainty, whereas a low level of process uncertainty corresponds efficiently with IS flexibility-to-use. The model also indicates that high process variability can improve the importance of IS flexibility management in general, as it tends to limit the value of an IS over manual operations, whereas a high level of time-criticality of process requirements tends to increase the value of an IS over manual operations.

Procurement of IT Consulting Services and Firm-Specific Characteristics by Govind Iyer, Sury Ravindran and Philip M. J. Reckers in *Journal of the Association for Information Systems*; April 2006; Volume 7 Issue 4, Article 9.

Information technology investments and the management consulting industry witnessed unprecedented growth in the last decade. This led to regulators' (SEC and Congress) allegations that consulting services that are provided by incumbent auditors may be disguised extra payments to auditors for favorable financial reporting. However, there may be alternative valid reasons for procurement of consulting. Under new legislation (proclaimed in the aftermath of spectacular failures like Enron and Worldcom), publicly traded corporations that engage professional services firms to provide both audit services and consulting services must now disclose the extent and nature of these services. Using the data made available by these new mandated disclosures and using the theoretical backdrop of the resource-based view (RBV), this paper examines whether investments by
firms in consulting services follow predictable patterns driven by economic factors. Thus, rather than examine whether IT consulting has any ex-post value or whether procurement of consulting impairs auditor independence, this study focuses on whether investments, ex-ante, follow logical patterns consistent with microeconomic principles. Our analysis shows that procurement of IT and management consulting is consistent with the resource-based view—companies seek to develop organizational capabilities they lack as dictated by their strategic business need. In contrast to the narrow “IT Doesn't Matter” view, it can be argued that even in the current environment of IT outsourcing, firms must carefully match their IT capability (in-house or outsourced) with organizational strategy and capability to develop unique and inimitable resources as put forth by RBV. We find that companies are indeed investing consistent with fundamental tenets of financial value analysis and based on market expectations of performance. More specifically, after controlling for pressure to perform and cash availability, low margin and low turnover companies spend more on consulting services. Low-margin strategy companies expend more on consulting when their asset turnover is also low, while low-turnover strategy companies expend more on consulting when their earnings margin is also low.

Research on Outsourcing


Despite the fact that several event studies have investigated the market's reaction to information technology (IT) investment announcements, little is known about how specific transactional risks influence the market value of a firm. This study examines stock market data to assess investors' responses to various transactional risks associated with IT outsourcing. More specifically, we develop and test several hypotheses to understand how transactional risks that arise due to a range of factors (i.e., the size of outsourcing contracts, difficulties in performance monitoring, asset specificity of IT resources, vendor capability, and the lack of cultural similarity between client and vendor firms) influence investors' reactions to IT outsourcing announcements. Our results indicate that most of these factors indeed significantly influence investors' perceptions of the risks involved in IT outsourcing. We discuss these findings in a larger organizational context and offer implications for both research and practice. In particular, our study offers a theoretical rationale for why negative reactions to IT outsourcing announcements may occur, while providing practitioners with several means by which they can increase the informational value of outsourcing arrangements.

Managing Flexibility in Outsourcing by Chengxun Tan and Siew KienSia in Journal of the Association for Information Systems; April 2006; Volume 7 Issue 4, Article 10.

In recent years, outsourcing has gained considerable management attention. However, the benefits of outsourcing are not without concessions. One major risk is losing the flexibility to change the extent, nature, or scope of the outsourced business services, and such flexibility is strategically imperative in today's dynamic
business environment. This paper seeks to clarify the multi-dimensional notion of flexibility in outsourcing by examining robustness, modifiability, new capability, and ease of exit. Adapting from Evans (1991), we also develop a framework to classify existing practices in managing outsourcing flexibility. We go beyond contractual provision to surface a portfolio of pre-emptive, protective, exploitive, and corrective maneuvers. These strategic maneuvers map well to traditional notions in coordination theory, both in advanced structuring through loose coupling and dependency diversification, and in dynamic adjustment through proactive sensing and reactive adapting. We put forward a set of propositions hypothesizing the relationships between the various strategic maneuvers and the different dimensions of outsourcing flexibility, and discuss the moderating impact of such maneuvers on outsourcing success. We hope the greater conceptual clarity will not only contribute to the effectiveness of outsourcing management but also spawn a new research agenda on outsourcing flexibility.

Call for Submissions: Conferences

- **The Americas Conference for the Association for Information Systems (AMCIS) 2006**
  
  *Date: August 4-6, 2006*
  
  *Place: Acapulco, Mexico*

  We are very pleased to invite you to submit papers to AMCIS2006 to be celebrated in Acapulco, Mexico. [http://amcis2006.aisnet.org/](http://amcis2006.aisnet.org/).

  Two mini-tracks are being sponsored by SIG-ASYS and SIG-SEC:  
  
  (1) **Accounting Information Systems**  
  <http://xbrl.emporia.edu/AMCIS2006/Call.For.Papers.AIS.htm>  
  Co-Chairs:  
  William S. Remington (Emporia State University), Terry L. Fox (Baylor University), and Richard A. Huff (Colorado State University).  
  
  (2) **Business Process Control, Security, and Risk Assessment**  
  <http://web.bentley.edu/empl/r/aray/amcis06.htm>  
  Co-Chairs: Amy W. Ray (Bentley College), Steve G. Sutton (University of Central Florida).  
  
  Alternatively, to reach the Calls for Papers for various Mini-Tracks, please go to the conference Web site ([http://amcis2006.aisnet.org/](http://amcis2006.aisnet.org/)) and click on the link to Call for Papers. The Mini-track list and their respective Calls for Papers are available by clicking on the link Mini-tracks. Mini-track chairs have requested that all authors submit an abstract via email prior to submitting their papers.

  Guidelines for Paper Submission: Submit abstracts via email to the appropriate mini-track chair(s) by **February 1, 2006**. Submit final papers via the AIS Review System by **March 1, 2006**. See the conference Web site for details. Authors can submit multiple papers but in general may present only once during the conference.

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The success of AMCIS depends on your help. Please volunteer to review by contacting the chair(s) of the mini-track for which you wish to serve as a reviewer. Join us for the first AMCIS in Latin America.

Hasta Pronto!
Rajiv Sabherwal and Rick Watson
AMCIS 2006 Program Co-Chairs

• The Workshop on the Economics of Securing the Information Infrastructure
  Date: October 23-24, 2006
  Place: Washington, DC
  Website: [http://wesii.econinfosec.org/](http://wesii.econinfosec.org/)

Our information infrastructure suffers from decades-old vulnerabilities, from the low-level algorithms that select communications routes to the application-level services on which we are becoming increasingly dependent. Are we investing enough to protect our infrastructure? How can we best overcome the inevitable bootstrapping problems that impede efforts to add security to this infrastructure? Who stands to benefit and who stands to lose as security features are integrated into these basic services? How can technology investment decisions best be presented to policymakers?

We invite infrastructure providers, developers, social scientists, computer scientists, legal scholars, security engineers, and especially policymakers to help address these and other related questions. Authors of accepted papers will have the opportunity to present their work to government and corporate policymakers. We encourage collaborative research from authors in multiple fields and multiple institutions.

Submissions Due: **August 6, 2006** (11:59PM PST)

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Suggested topics
(not intended to be comprehensive)
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The economics of deploying security into:

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<th>The Domain Name System (DNS)</th>
<th>BGP &amp; routing infrastructure</th>
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<td>Email &amp; spam prevention</td>
<td>Programming languages</td>
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<td>Measuring the cost of adding security</td>
<td>Liability and legal issues</td>
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<td>Adding security to/over existing</td>
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APIs
Data archival & warehousing
infrastructure

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Paper Formats and Submission Instructions
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See the workshop web site at:  http://wesii.econinfosec.org/

- The Tenth European Conference on Accounting Information Systems
  Date:  April 24, 2007
  Location:  Lisbon, Portugal
  Website:  http://www.ecais.org/

  The tenth European Conference on Accounting Information Systems will take place in Lisbon, Portugal on April 24th, 2007, immediately preceding the 20th Annual Congress of the European Accounting Association.

  The objective of ECAIS is to bring together researchers from all disciplines related to Accounting Information Systems (AIS). Topics of interest include, but are not limited to: business patterns, internal control developments, strategic information systems, cultural influences on AIS, performance evaluation, decision aids, business process reengineering, audit and assurance regarding AIS, enterprise resource planning, knowledge management, and educational studies.

  The ECAIS2007 program will consist of a keynote speech, a research forum (paper table top) and paper presentations. We encourage doctoral students to submit a paper.

Instructions for submitting papers:
To submit an original research paper, e-mail your complete manuscript (not to exceed 25 double-spaced pages of text including references, figures, tables, etc.) to Bernadette Ruf, Chair Scientific Committee: bruf@comcast.net. Please note that only full papers will be considered for paper sessions.

Scientific committee:  Bernadette Ruf (chair – Delaware State University), Vicky Arnold (University of Central Florida), Barbro Back (Abo Akademi University), Laury Bollen (Universiteit Maastricht), Marc Despontin (Free University Brussels), Rick Dull (Clemson University), Cheryl Dunn (Florida State University), Guido Geerts (University of Delaware), Frank Hartmann (Rotterdam School of Management), Dan O’Leary (University of Southern California), Stewart Leech (University of Melbourne), Andy Lymer (University of Birmingham), Steven Maijoor (Universiteit Maastricht, AFM), Uday Murthy (University of South Florida), Phil Reckers (Arizona State University), Hanno Roberts (Norwegian School of Management), Steve Rockwell (University of Tulsa), Alan Sangster (Robert Gordon University), Julie Smith (Arizona State University), Paul Steinbart (Arizona State University), Steve Sutton (University of Central Florida), Barbara Waddington (University of Michigan at Flint).
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ECAIS is organized by the Maastricht Accounting, Auditing and Information Management Research Center (Universiteit Maastricht), and Bentley College (Boston, MA)

Key dates:  
Deadline for submission of papers: January 15th, 2007  
Notification of acceptance of papers: March 1st, 2007

Please visit our website for further information and for registration: http://www.ecais.org

The Official Journal of ECAIS - International Journal of Accounting Information Systems

Accepted papers will be considered for publication in IJAIS

- University of Waterloo Symposium on Information Systems Assurance: Information Integrity and Business Systems  
Date: October 2007  
Place: Toronto, Canada

The Center for Information Systems Assurance at the Waterloo (UWCISA) is pleased to announce a symposium to be held October 2007 in Toronto, Canada. The Symposium is sponsored by the Canadian Institute of Chartered Accountants, the Information Systems Audit and Control Association, CaseWare IDEA Inc. and the International Journal of Accounting Information Systems (IJAIS). Accepted papers will be published together with discussant’s comments subject to editorial review and approval.

Papers are invited from academe and practice. Although we are particularly interested in works in the theme area, papers on other assurance issues will be considered as well. All research methods are welcome. Papers addressing education issues are also welcome.

CASE COMPETITION: A case competition will be held in conjunction with this symposium. Up to $5,000 in prizes will be awarded.

Information about previous Symposia and the Center may be obtained from the UWCISA website: http://watarts.uwaterloo.ca/ACCT/uwcisa.

Submissions Due June 1, 2007

Submitted papers should be at an advanced stage of completion. Papers will be subject to blind review by academics and practitioners. Authors must adhere to the editorial style of IJAIS. Please send an electronic copy of the paper and a submission fee of $50.00 (US) payable to the University of Waterloo to:
Notice of acceptance or rejection will be sent out by July 15, 2007. Papers accepted subject to revision must be revised by August 30, 2007.

Call for Submissions: Journals

- **Journal of Information Systems Special Section -- Call for Papers**
  Papers relating to the REA model are invited for publication in a special section of the *Journal of Information Systems* to celebrate the 25th anniversary of the seminal paper in this area, “The REA Accounting Model: A Generalized Framework for Accounting Systems in a Shared Data Environment,” by William E. McCarthy and published in *The Accounting Review* (July 1982, Vol. 57 Issue 3). REA-related academic studies, education papers, and practice articles consistent with the editorial policy of the *Journal of Information Systems* are strongly encouraged. All methods are welcome, including critical analysis, design science, experiments, and essay. Guido Geerts, University of Delaware, will serve as associate editor for all papers submitted to the REA special section. Papers should be submitted before September 1, 2007 via e-mail to jis@sc.edu.

Resources: New Monarch Software for Education Program

Datawatch Corporation is launching a new higher education program for its Monarch "Report Mining" software. Monarch mines and combines data from existing accounting, ERP and other reports, plus PDF reports, spreadsheets, databases, etc. for programming-free analysis, export to Excel and much more. Monarch is used routinely worldwide by auditors, accountants, fraud examiners, controllers, CFOs and more.

Datawatch will offer instructors in higher educational institutions free copies of its Monarch Pro software and other resources to aid in teaching the concepts and effective use of Report Mining for programming-free data acquisition and analysis in the accounting, auditing, and finance disciplines.

To request further information on this new program, receive Monarch literature, plus participate in a brief survey to help Datawatch customize Monarch resources for this program and better understand your use of commercial software within your course instruction, please contact Michael Urbonas, Monarch Product Manager, via email at mike_urbonas@datawatch.com today. Your inquiry will be used solely to brief you on this new education program. We look forward to hearing from you!
Canadian Academic Accounting Association and SAP AG Seminar #4- Business Reporting on the Internet: Challenges and Opportunities

The growth of the Internet as a medium for reporting financial and non financial information has altered the way information flows from companies to investors and creditors. Providing financial information through electronic media presents new challenges to preparers, users and standards setters. The objective of this seminar is to survey the state of reporting business information over the Internet from the viewpoint of the stakeholders involved in the process of business reporting: practitioners, regulators, standards setters, regulator, and academics.

The seminar will be held at Brock University, St Catherines, on September 29, 2006. Registration through the CAAA.

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<th>Service</th>
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<tbody>
<tr>
<td>Morning</td>
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<tr>
<td>9:00 am</td>
<td>Introduction to morning session</td>
<td>Senior Officer (Brock University)</td>
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<tr>
<td></td>
<td></td>
<td>Samir Trabelsi</td>
<td>15 min</td>
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<tr>
<td>9:15 am</td>
<td>Introduction to Business Reporting on the Internet (TBA)</td>
<td>Gerald Trites</td>
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<tr>
<td>9:30 am</td>
<td>Leaders from industry in Internet Reporting (TBA)</td>
<td>TBA</td>
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<tr>
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<td>Practitioner Perspective</td>
<td>Alister Nimmons - PWC</td>
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<td>Regulator evaluation of Business Reporting in the Internet (TBA)</td>
<td>Cameron McInnis - OSC</td>
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<td>11:25 am</td>
<td>Roundtable and Wrap up – Morning Session</td>
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<tr>
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<tr>
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<td>Business Reporting on the Internet: Challenges and Opportunities</td>
<td>Samir Trabelsi</td>
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<td>Roger Debreceny</td>
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<tr>
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<td>New Expanded Business Reporting Center – Research Opportunities</td>
<td>Mike Gibbons</td>
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<td>Business Reporting on the Internet: Impact on</td>
<td>Skip White</td>
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<td>Efrim Boritz</td>
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<tr>
<td>4:00 pm</td>
<td>Wrap-up</td>
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For further information, please contact:
Samir Trabelsi, Seminar Chair
Brock University
email: samir.trabelsi@brocku.ca

Gerald Trites, Subcommittee Chair, CAAA/SAP Regional Sessions
St. Francis Xavier University
email: gtrites@stfx.ca

Paul Granatstein, CAAA Managing Director
email: admin@caaa.ca

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