



President's Letter



Dan Stone,
University of Kentucky

President's Letter

2014 IS Section Midyear

Call for Papers—JIS

Value of IT Knowledge

2013 AAA Annual Meeting

2013 AAA IS Sessions 8/5

2013 AAA IS Sessions 8/6

2013 AAA SET Workshop

Congratulations!

Social Tech Metrics

Please join us for breakfast in Anaheim!

This year's IS Section breakfast meeting in Anaheim includes a featured speaker: Sid Mohasseb, whose biography below should help entice you to attend.

SID MOHASSEB, Managing Director, KPMG LLP

Sid is a member of KPMG's Data Analytics Leadership team and helps lead the Mass Opinion Business Intelligence (MOBI) team. Prior to the KPMG acquisition of Wise Window, Inc. in April 2012, he served as their Chief Executive Officer and Chairman of the Board. Sid provides innovative insights around business applications of Data Analytics in strategy formulation and operational optimization across a diverse range of clients and industries. As one of the founders of Wise Window, he guided the development and commercialization of industry-leading Big Data applications and business solutions impacting risk, growth, and operational challenges and opportunities across the enterprise.

Prior to leading Wise Window from inception through acquisition to KPMG, Sid was the Managing Director of Venture Farm LLC, a seed funding firm. He was also the President of the Tech Coast Angels in Orange County, the largest Angel investment organization in US. He served as the CEO of Vital Source, Inc., a global distributor of electronic components with offices in the US, Europe and Asia where he led the company on a 30-fold revenue growth over a three year period. He was also the Chairman / CEO of Competitive Knowledge, Inc. (CKI) - a, data focused, VC backed Internet Company. After his tenure as a partner at the SGS Group (a national management consulting firm), he founded Anabasis-Straub, a strategy and operations management consultancy entity, serving municipalities and Fortune 500 clients and led a number of Private Equity transactions as a member of the turnaround team, the principal investor and a member of the Board of Directors.

Sid has served on the Board of Directors for a number of early stage companies. Sid also has not-for-profit and educational institutions Board experience including, University of California at Irvine (UCI) business school, Chapman University business school and TiE, the largest Entrepreneurial organization in the world. Additionally, he is an adjunct professor and a frequent lecturer focusing on Strategic Management, Globalization, venture Investment, and Entrepreneurial Management.

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Please join us for the 2014 (Accounting) Information Systems Section Midyear meeting and the 12th annual AIS New Scholar Consortium which will be held January 22 – 25, 2014 at the Marriott City Center, Raleigh, North Carolina.

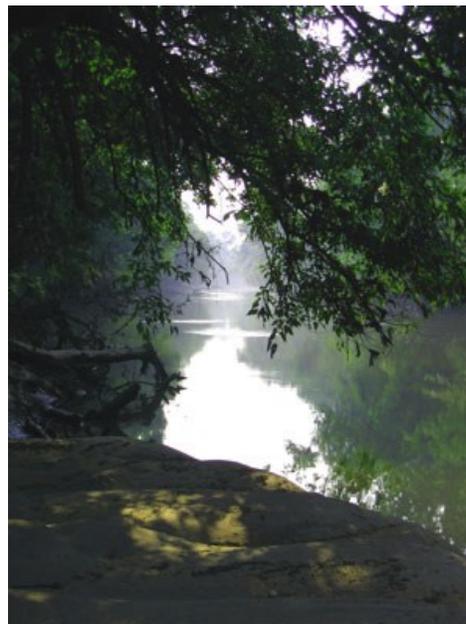
Home to over eight great colleges and universities, the Research Triangle Park, Red Hat, and SAS, Raleigh has a convenient international airport, and a thriving downtown. Bring your running shoes for an early morning run on the "Mountains to Sea Greenway".

This joint meeting with the SET section will include a plenary speaker, pre-conference workshops, a panel discussion, research paper sessions, education paper sessions, and interactive short paper sessions. If you have ideas for speakers, panels, or other interactive learning and networking opportunities, please email Eileen Taylor at eileen_taylor@ncsu.edu. Conference details will be available soon on the AAA website.

New Scholars Consortium

The New Scholars Consortium enables new scholars (defined as no more than three years after receiving Ph.D.) and Ph.D. students to receive constructive feedback on their research in progress and proposals from successful faculty members in a small group setting. The IS section will provide one hotel night to the first five new scholars who submit a proposal to the Consortium, and the first twenty doctoral students (proposals are highly encouraged, but not necessary to receive the free night). Sharing of rooms is possible to lower lodging costs, please direct questions to Ryan Baxter: (rbaxter@bentley.edu)

How can you miss this?



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Call for Papers - Theme Issue of the *Journal of Information Systems: Social Networks and Social Media in Accounting and Reporting*

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

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

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

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

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

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The Value of IT Knowledge

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Practitioners in accounting information systems face a constant challenge in communicating the nature of and need for our sub-discipline to our colleagues and students. Increasingly narrow PhD programs in recent years result in many of our colleagues having only a relatively shallow understanding of our field. Recently I was describing my research program to an academic who works in financial accounting. She looked at me quizzically and with genuine interest and asked “but what do you do for *data*?” Sigh. We have similar challenges in communicating with our students the need to understand the nature of the information systems that support the enterprise and all that we do as accountants. When we teach accounting information systems we need to do better than relying on the place of our undergraduate and postgraduate curricula. The skills acquired in the study of AIS are vital in whatever role our students take on when they leave us. It was pleasing then to see a recent article in the *Journal of Accountancy* that referenced a May 2013 study by Accutemps on desired skills and attributes beyond technical accounting. The survey of 2,100 CFOs asked, “When hiring finance and accounting professionals, which one of the following attributes or areas of expertise is most valued, in addition to traditional accounting knowledge?” The responses were:

General business knowledge	33%
Information technology	25%
Communication skills	14%
Leadership abilities	13%
Customer service orientation	13%
Don't know/no answer	<u>1%</u>
	99%

Responses do not total 100 percent due to rounding. Source: Accutemps
<http://goo.gl/W2W0Q>

Our field of accounting information systems scores, I believe, on both the first ranked attributes. Of course, we bring our students key knowledge and skills in the IT domain. We also, however, significantly contribute on the general business knowledge vector. We teach our students about business process – often a new term and concept for them. We spend time on risk management and building controls, which are areas of concern that go well beyond systems. Many of us send our students out into the real world to study business processes at real enterprises, often for the first time in students' university careers. We must communicate the benefits of studying AIS to our students and colleagues not only in general terms but also in terms that bring a visceral reaction: this will help you get a job! Now, if I could only successfully encourage more students to take a double major in accounting and MIS or in accounting and computer science. And perhaps even harder, to get my colleagues in MIS to build and market an integrated program in accounting and MIS to our students!

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Roger Debreceeny is the Shidler Distinguished Professor at the School of Accountancy at the University of Hawai'i at Mānoa. He teaches accounting information systems, auditing and financial and management accounting in the MBA program.



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Did you know that Disneyland has a portion of their park dedicated entirely to the latest and future of technology? AAA has done the same for the IS Section, with five concurrent traditional sessions, two panels, and one session for paper dialog. The opportunity to celebrate technology at Disneyland, as well as having the opportunity to collaborate with some of the leading information systems researchers in the world are two great reasons to join us for the 2013 AAA Annual Meeting Information Systems Section.

This year, we have working papers with a variety of methods (e.g., cases, field and lab experiments, and archival) and topics (e.g., non-profits, executives, XBRL, and Yahoo Finance). Just like the meaning of Anaheim – “Home by the river,” our sessions have the best moderators and discussants who are all eager to maintain the traditions of the IS home, while keeping your journey from one session to the next seamless.

Have you ever tried to teach SAP in the classroom or simply thought about teaching SAP? Dr. Dawna Drum of the University of Wisconsin-Eau Claire and her team of experts working in the field will provide a rousing interactive demonstration of how SAP is being used in a wide variety of Accounting Information Systems courses. Just when you thought it could not get any better, Dr. Diane Janvrin have experts from IBM, PwC, and more discussing research opportunities in social technology. We will understand the meaning of social technology and the opportunities for research. Two great panels!

When it comes to food, what's cookin' in Anaheim? Answer: The program items for the 2013 Annual Meeting Information System. Please join us.

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**2013 AAA Annual Meeting Sessions- IS Section
Monday, August 5, 2013**[President's Letter](#)[2014 IS Section Midyear](#)[Call for Papers—JIS](#)[Value of IT Knowledge](#)[2013 AAA Annual Meeting](#)[2013 AAA IS Sessions 8/5](#)[2013 AAA IS Sessions 8/6](#)[2013 AAA SET Workshop](#)[Congratulations!](#)[Social Tech Metrics](#)**Monday August 5, 2013 — 10:15 am-11:45 am****1.06 Teaching with SAP: Lessons Learned and Future Planning**

(NASBA Field of Study: Specialized Knowledge and Applications)

Moderator: Dawna Drum, University of Wisconsin-Eau Claire***Panelists:***

Ronald Daigle, Sam Houston State University

Malik Iqbal, Taylor Business Institute

John Peter Krahel, Loyola University Maryland

Chelley Vician, University of St. Thomas

Description: Please join us for a rousing interactive demonstration of how SAP is being used in a wide variety of Accounting Information Systems courses. Our panel will represent institutions that are currently in the early stages of adopting SAP into their curriculum as well as those with a well-established program. We will also represent instructors preparing for their very first SAP course content, experienced instructors who have written SAP cases, and everything in between.

Monday August 5, 2013 — 2:00 pm-3:30 pm**2.31 What We All Need-Tools in the Classroom-Case, XBRL, K-12...Oh My**

(NASBA Field of Study: Specialized Knowledge and Applications)

Moderator: Ann Ann Dzurainin, Northern Illinois University***Analyzing Transaction Data for Improving Business Management: Bridging the Gap Between Spreadsheet Models and Database Querying***

A. Faye Borthick, Georgia State University; Gary P. Schneider, Quinnipiac University; Therese R. Viscelli, Kennesaw State University;

Discussant: John J. Morris, Kansas State University***XBRL in the Accounting Curriculum***

Roberta Cable, Pace University; Patricia Healy, Pace University;

Discussant: Dawna Drum, UW-Eau Claire***The Impact of Information Technology on Performance in the Not-for-Profit Sector***

Kevin Kobelsky, University of Michigan - Dearborn; Greg Larosiliere, Baylor University; Elizabeth Plummer, Texas Christian University;

Discussant: Richard Newmark, University of Northern Colorado[Return to
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Monday August 5, 2013 — 4:00 pm-5:30 pm

3.34 Technology - Can't Live With It, Can't Live Without It

(NASBA Field of Study: Computer Science)

Moderator: Dawna Drum, UW-Eau Claire

The Effect of XBRL Adoption on Cost of Debt

Syou-Ching Lai, Chang Jung Christian University; Yuh-Shin Lin, Deloitte Taiwan; Yi-Hong Lin, National Cheng Kung University; Hua-Wei Huang, National Cheng Kung University;

Discussant: David Y. Chan, St. John's University

The Effects of Decision Aid Structural Restrictiveness on Cognitive Load, Perceived Usefulness, and Reuse Intentions

Irina Malaescu, University of Central Florida; Steve G. Sutton, University of Central Florida;

Discussant: Jurgen Sidgman, UWM

Does XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers

Jeong-Bon Kim, City University of Hong Kong; Joung W Kim, Nova Southeastern University; Jee-Hae Lim, University of Waterloo;

Discussant: Yi-Ching Kao, Menlo College



2013 AAA Annual Meeting Sessions—IS Section Tuesday, August 6, 2013

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Tuesday August 6, 2013 — 10:15 am-11:45 am

4.39 The Data Says What? Perhaps the Unexplored Terrain

(NASBA Field of Study: Computer Science)

Moderator: Hilal Atasoy, Temple University, Fox School of Business

Data Security Breach Impact and Disclosure

Kholekile Gwebu, University of New Hampshire; Jing Wang, University of New Hampshire; Li Wang, The University of Akron;

Discussant: Kevin Kobelsky, University of Michigan-Dearborn

The Quality of Interactive Data: XBRL versus Compustat, Yahoo Finance, and Google Finance

J. Efrim Boritz, University of Waterloo; Won Gyun No, Iowa State University;

Discussant: Andrea Kelton, Wake Forest University

Tuesday August 6, 2013 — 2:00 pm-3:30 pm

5.38 To Have Or Not to Have An Executive with IS Knowledge? - That is the Question

(NASBA Field of Study: Business Management and Organization)

Moderator: Mitchell R Wenger, University of Mississippi

Senior Executives, IT Reputation Building, & Implications for Market Valuation

Jee-Hae Lim, University of Waterloo; Theophanis C Stratopoulos, University of Waterloo; Tony Wirjanto, University of Waterloo;

Discussant: Fang-Chun Liu, Stevens Institute of Technology

A CIO Compensation Study

Rajiv D. Banker, Temple University; Cecilia (Qian) Feng, Temple University; Paul Pavlou, Temple University;

Discussant: Rina M. Limor, University of South Florida

Executive team information system and financial reporting competencies, and voluntary adoption reporting

J. Efrim Boritz, University of Waterloo; Jap Efendi, University of Texas-Arlington; Jee-Hae Lim, University of Waterloo;

Discussant: Hilal Atasoy, Temple University, Fox School of Business

Tuesday August 6, 2013 — 4:00 pm-5:30 pm
6.10 Research Opportunities in Social Technology
(NASBA Field of Study: Social Environment of Business)

Moderator: Diane J. Janvrin, Iowa State University

Panelists:

Tom Deutsch, IBM
JP Krahel, Loyola University Maryland
Ted Shelton, PricewaterhouseCoopers
Julie Smith David, AAA

Description: Curious to learn more about research opportunities in social technology? This panel session will define social technology, discuss prior social technology research, identify how organizations manage social technology and how client social technology usage impacts external auditors.



2013 AAA SET Transformative Workshop Sunday, August 4, 2013

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Session: #15: 4th Annual SET Transformative Technologies in Accounting Workshop

Sponsored By: Strategic and Emerging Technologies Section and [CaseWare Idea Inc.](#)

**Presented By: Guido Geerts, University of Delaware
Robyn Raschke, University of Nevada Las Vegas**

Date/Time: Sunday August 4, 2013 from 8:00 am-4:30 pm

Description: This workshop is designed for academics and industry leaders to explore a series of emerging and transformative technologies that have the potential to radically change accounting, including software as a service, enterprise applications in the cloud, and emerging knowledge sharing techniques.

All industry leaders will be responsible for truly innovative technologies and will introduce their companies, products and/or services, and discussions will focus on emerging practices in financial and managerial accounting, auditing and systems; how we prepare our students for these new environments; and how to identify research opportunities that can provide evidence of the changes.

Speakers will include:

- Brian Sommer, President of Vital Analysis (www.vitalanalysis.com)
- Tom Deutsch, Program Director of IBM BIG DATA team
- Chuck Hooper, President of BIAlytics Business Intelligence Consulting and Training (www.bialytics.com)
- Clark Hudgins, Vice President of Confirmation.com

Last year's workshop featured industry analysts, emerging enterprise systems vendors, experts in social media and ontologies capabilities, and data visualization tools – each showcasing a different dimension of the changing role of accountants and accounting information for decision making. To learn more about that session, [browse here](#).

Field of Study: Management Advisory Services

Program Level: Basic

Method of Delivery: Group — Live

Intended Audience: Both practicing and academic accountants are encouraged to attend this workshop. The goal is to support lively discussions between these communities to really explore how innovations will change accounting – and how academics and industry can support each other. Therefore, those interested in how financial and managerial accounting practices are evolving with technological advancements will benefit from these discussions.



Format/Structure: This workshop will be composed of a series of presentations by industry leaders who will share their organization's ideas about how accounting is being transformed. Significant time will be available for interaction between attendees and the speakers.

Learning Objective: Identify and describe at least four emerging innovations that have the potential to change the role and/or practices of accountants within the next five years. For each innovation, participants are introduced to at least one "real world" example of the innovation, and they will understand how accounting is affected by it.



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New JIS Editors

I am pleased to announce to that Mary Curtis (University of North Texas) and Roger Debreceeny (University of Hawai'i at Manoa) will begin a three-year term as senior editors of the American Accounting Association's *Journal of Information Systems* in January 2014. Mary and Roger will announce their editors in the next few weeks. Thanks to Miklos Vasarhelyi for his very capable leadership of the journal from 2011-2014.

The *Journal of Information Systems*, with a goal of "Advancing accounting information systems knowledge", is the premier accounting systems journal of the American Accounting Association.

- Dan Stone

Miklos Vaserhelyi

Congratulations to Miklos Vaserhelyi on his well-deserved receipt of an American Accounting Association, "Outstanding Educator Award"! The award recognizes Miklos' pioneering influence in joining accounting with technology. Miklos' reaction to the award was typically modest, "For a long time, A&IS has been considered the stepchild of accounting," Vasarhelyi said. "I see this award as recognition of the area." For more information go to: <http://business.rutgers.edu/news/american-accounting-association-recognizes-professors-work-growing-field-accounting-and-informa>

James Worrell

James Worrell was awarded the UAB President's Award for Excellence in Teaching. It is awarded to one candidate from each school, and is the highest honor for teaching excellence offered by the university. For more information, go to: <http://www.uab.edu/news/reporter/people/item/3339-president%E2%80%99s-award-for-excellence-in-teaching-goes-to-11>

IJAIS

"The *International Journal of Accounting Information Systems (IJAIS)*, whose Editor-In-Chief is BGSU Professor Andreas Nicolaou, has been accepted for indexing by Thomson Reuters Journal Citation Reports. *IJAIS* is now in the SSCI index under the business and finance group." For the official announcement, go to: <http://www.journals.elsevier.com/international-journal-of-accounting-information-systems/journal-news/journal-accepted-for-indexing-by-thomson-reuters/>

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Social Technology Performance Metric Recommendations

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As requested, the Information Systems Section Social Technology Task Force has compiled a list of potential social technology performance metrics for the AAA. To complete this report, we first collected relevant library database social metrics research, then we brainstormed/filtered the findings based on relevancy for a service organization such as the AAA, and finally, we consulted a social technology consultant for accounting software VARs for advice. Our recommendations follow:

YouTube: Given the content-rich nature of accounting, AIS, and information systems in general, we feel that YouTube is an excellent vehicle for creating community, communicating ideas, and fostering research and teaching excellence. Measuring performance on this website can be accomplished in several ways.

- Views. A higher view count implies increased presence. Comparing against a benchmark, against other videos, or even trending view counts over a given length of time will be helpful in gauging performance.
- Subscribers/likes. Those who subscribe to or like a given channel (a collection of videos uploaded by one entity) are asking for content to be pushed to them. More subscribers translates to greater interest.
- Comments. Active and productive discussion regarding a video is naturally a sign of a healthy community. That said, the potential for negative and harmful comments (ethnic slurs, profanity, other nonsense) to crop up exists anytime open access is offered. Care must be taken to mitigate this issue.

YouTube also allows you to note the demographic information of those who watch videos, which may be useful.

LinkedIn: As the premier professionally oriented social network, LinkedIn has the potential to be another central source of collaborative activity and engagement within the IS community. Our group believes that the richest source of engagement will come from Groups, LinkedIn's online, etc.

Blogs: Independent web blogs can be an excellent way to engage current and potential members. The freeform approach to content presentation allows for variety and depth that cannot be found in Facebook or Twitter. As with YouTube, blogs can be measured in terms of views and subscribers. Links from other websites are an added metric, and these feed into Google's PageRank algorithm, which is a determination of a given website's importance on the World Wide Web. One caveat: blog comments must be responded to promptly, or else the blog author (s) risks losing subscribership. Blogs are seen as participatory, and care must be taken to ensure that such participation is perceived by users on the part of the author.

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Websites: Within the AAA website, several best practices exist that can create feedback effects, heightening effectiveness.

- Separate page view counts. You can monitor which individual page receives the most visits, and then bias efforts toward updating that page. (e.g., if people go to the “About Us” page more than any other, then put calls for papers there and not in a separate, less visited page.)
- Reciprocal links. You can arrange with other content providers to provide links to one another’s websites. Those interested in AIS at a given university, for instance, will likely also be interested in the AAA’s IS homepage. You can likewise maintain links to those sites willing to link to the AAA site.
- Social media links. While many websites aren’t participatory, it is easy (and effective) to link to relevant social media. (“Follow us on YouTube to watch demonstrations of SAP implementations,” and so forth.)
- Accounts. Depending on the nature and content of the site, users might wish to sign up for individual accounts, providing more concrete information of a site’s performance relative to its peers.

Facebook: While not as professional as LinkedIn or as content-friendly as YouTube, Facebook nevertheless offers a broad user base (1 billion strong, and growing) and great potential for interactivity. The chief metrics to monitor include:

- Recommendations. When a user clicks “Recommend” on a given Facebook page that heightens others’ perceptions of the quality of that page. More recommendations lead to greater interest and higher quality interactions.
- Comments. Similar to YouTube and blogs, comments on Facebook posts signal user engagement. The more engagement, the richer a community becomes. If you are able to draw in more and better comments with provocative posts (e.g., “What do you think is the biggest threat to cybersecurity?” vs. “Like if you’re against CISPA!”), all the better.

In addition, you can monitor likes, response times for polls, and tags in user discussions and posts.

Twitter: Twitter does not operate on the same premise as other social media sites. It is very immediate, and best suited for short blasts of current news, as opposed to in-depth discussion and analysis. Still, a Twitter presence can be monitored for impact using several ratios, including:

- Follower ratio. If a given account has more followers than accounts it is following, this is a sign of influence. The more extreme the ratio, the more important the page.
- Hash tags. Content involving topics of importance to the profession can be identified via hash tags (e.g., #disclosure, #SEC, etc.). Noting trends in hash tag activity is a proxy for increased interest, discussion, and knowledge sharing.
- Retweets and replies. The former is essentially a copy-and-paste of the originating tweet, and the latter is just what it implies. Both are signals of user engagement.

Managing social media may be a daunting task. Fortunately, there are tools that enable easier metric gathering and use such as HootSuite. HootSuite provides one dashboard with multiple metrics across different social media platforms. With HootSuite (which offers free and paid versions), you can also schedule posts for a later time, allowing for asynchronous updates if and when necessary. Google+ can also be used as an enhancing device, allowing the slow and steady buildup of an audience. Google+ has future potential for both business-to-business and business-to-member marketing.

At the outset, we recommend that the AAA focus on a few key tools. Once a YouTube channel is set up, uploading becomes simpler. Focusing on only a few allows the impact of mistakes and misjudgments to be minimized.

Compiled by: Information Systems Section Social Technology Task Force (Brett Considine (University of Melbourne), Diane Janvrin (Iowa State University), JP Krahel (Loyola University), and Margarita Lenk (Colorado State University) with assistance from Courtney Leslie (Iowa State University research assistant) and Grace Eggleston (Accounting Systems Incorporated Communication Coordinator).