Dear AIS Section Members,

2015 was a hectic year of our members doing fantastic things, and I apologize that we did not put out a Fall 2015 newsletter. That was my fault, and I have learned a lot from that experience. For our Spring 2016 newsletter, I hope to have it out earlier. I am aware of that mistake and our Spring newsletter will be on time.

132 of us met in Houston the weekend of January 22-23 for our joint midyear meeting with the SET section and I can’t speak for everyone, but I had a great time and learned so much. I had the opportunity to sit in the New Scholar’s Consortium that Manuel Sanchez (TTU) organized and I came away refreshed and reenergized for AIS research and teaching. David Wood put together a fantastic program of papers, both experimental and archival, and I enjoyed seeing so many different people present their work. Of course, these meetings cannot happen without the volunteers and the support of our sponsors, notably KPMG who allowed us to do special things for our PhD students, including assisting with hotel rooms and waived fees. E&Y also provided us the opportunity to hear several professionals speak about how big data is impacting their work, which in turn helps us figure out the questions we need to ask in our research, and how to best prepare our students for this new environment. ISACA also sponsored breaks, and I truly enjoyed the goodies and caffeine!

All in all, it was a fantastic experience, and I am already looking forward to the 2017 Midyear Meeting which will be held in Orlando the third weekend in January. But before we meet in Orlando, I hope to see you all in NYC this summer. We still have room for panels, so if you have any ideas, please contact Jian Cao (jcao@fau.edu).

There are several exciting opportunities such as the AIS Bootcamp (May 2016), the second JISC conference (October 2016), and many journal calls that are likely very interesting to our members that will follow this letter... so keep scrolling to the end! Thank you for your patience, and good luck in all of your endeavors this Spring and I look forward to seeing you all in NYC!

Tina Loraas
Auburn University, AIS Section President

Tina Loraas
The Journal of Information Systems (JIS) reaches an important milestone in 2016—thirty years of continuous publication of important research on Accounting Information Systems (AIS). We will publish three invited papers in Volume 30. In the first issue, we welcome a contribution by Dr. Ron Weber. An early and important scholar in Accounting Information Systems, Ron has spent the last many years researching in Management Information Systems, as well as continuing to make contributions to the AIS research field. His analysis of the publication history of JIS provides important insights into the past and future development of our field. It provides a deeply personal perspective on the role of AIS and the research methods and techniques employed by AIS researchers. In his second, Summer issue Dr. Uday Murthy—a former editor of JIS—will assess the current state of research in AIS. Dr. Murthy also raises an historical view with the goal of laying a foundation for research in the AIS domain. This commentary will build on prior editorials during his tenure. Finally, a team of AIS researchers expands on their panel session at the American Accounting Association 2015 Annual Meeting to discuss the future of AIS research. The authors are Kevin Moffitt (Rutgers University), Vernon J. Richardson (University of Arkansas), Neal Snow (Lehigh University), Martin Weisner (Monash University) and David A. Wood (Brigham Young University). This paper will speak to trends and topics that have not received sufficient attention or that are new to our field. Achieving thirty years of publication is a major accomplishment for a section journal. JIS came after only a few years of publication for journals such as MIS Quarterly and Accounting, Organizations and Society, and predates journals such as Information Systems Research and Journal of Accounting and Public Policy. Interestingly, and significantly, JIS commenced publication in the same year as the Association’s Accounting Horizons. In 2015, we moved to three issues a year and would expect our submissions to increase the frequency to four issues annually. However, the journal still has its challenges and the ongoing support of our AIS community will be needed to provide a good flow of high-quality research and an equally high-quality team of editors and reviewers. An important strategic and tactical objective for the journal is to achieve an impact factor on the Journal Citation Reports (JCR). We continue to work with the AAA professional staff and advisors on this key objective.

Mary Curtis, University of North Texas
Roger DeBrazeau, University of Hawaii at Manoa
controls within traditional business processes such as financial close and accounts payable. To contribute to this growing body of research, we propose a method to evaluate IT risk management practices and control alignment concept by aggregating results from the proposed method across different industries and IS processes. We contribute to this literature first by developing a scale to measure maturity of IT risk management. We further find that as a technology committee becomes more established, the firm has a significantly greater likelihood of being breached relative to firms without technology committees. In trying to signal to the market.

Results examining reported breaches from 2005-2014 indicate that firms with a technology committee have a significantly reduced likelihood of being breached relative to firms without a technology committee. In trying to signal to the market. Results examining reported breaches from 2005-2014 indicate that firms with a technology committee have a significantly reduced likelihood of being breached relative to firms without a technology committee. In trying to signal to the market. Results examining reported breaches from 2005-2014 indicate that firms with a technology committee have a significantly reduced likelihood of being breached relative to firms without a technology committee. In trying to signal to the market. Results examining reported breaches from 2005-2014 indicate that firms with a technology committee have a significantly reduced likelihood of being breached relative to firms without a technology committee. In trying to signal to the market. Results examining reported breaches from 2005-2014 indicate that firms with a technology committee have a significantly reduced likelihood of being breached relative to firms without a technology committee. In trying to signal to the market.

Overall, our results suggest that top management attention is necessary to establish better IT risk management practices. Our results also suggest that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process. We found that the role of technology committees is critical in the IT risk management process.

The resulting method takes the form of a survey, to be completed by a range of organizational representatives, that begins by establishing the particular IS process under investigation (e.g. managing enterprise operational) and associated management practices. Next we explored the reporting structure of the CIO (i.e. does CIO report to CEO, CFO or any other C). The study examines the role of board oversight in IT risk management in an emerging area that has received considerable attention in academia and practice. The resulting method takes the form of a survey, to be completed by a range of organizational representatives, that begins by establishing the particular IS process under investigation (e.g. managing enterprise operational) and associated management practices. Next we explored the reporting structure of the CIO (i.e. does CIO report to CEO, CFO or any other C).

We conclude that frequent reporting is important for IT risk management in order to maintain an appropriate level of oversight and control. We also provide evidence that the reporting structure of the CIO is important for IT risk management. We conclude that frequent reporting is important for IT risk management in order to maintain an appropriate level of oversight and control. We also provide evidence that the reporting structure of the CIO is important for IT risk management.
SAVE THE DATE! The inaugural AIS Bootcamp will be held at the EY offices in Chicago on May 23 & 24, 2016. The purpose of the bootcamp is to provide exposure to and discussion of current practices/issues with practitioners and coverage of the pedagogical approaches to teaching the relevant topics. We have identified the following topic areas: Data Analytics, IT Audit, and Systems Documentation/Tools.

EY will provide a practitioner from each area to work with a faculty member to develop teaching materials for the topic. Faculty will facilitate instruction at the Boot Camp. The goal is to provide instruction to the attendees and for the attendees to leave the bootcamp with materials they can use in class.

Two full day sessions will be held in the Chicago EY offices and registration will be available soon via the AAA website. Attendance will be limited to 35.

If you would like to volunteer to work with an EY practitioner to develop classroom materials and facilitate the session on your topic, please contact any of the Education Committee Members: Ryan Baxter - rbaxter@boisestate.edu, Ronny Daigle - RJD005@SHSU.EDU, Dawna Drum - DRUMDM@uwec.edu, or Ann Dzuranin - adzuranin@niu.edu.
Our much loved colleague Paul L. Bowen died on October 21, 2015 in Brisbane, Australia after a long illness. Paul was a long standing member of the AIS section. He was a graduate of the Georgia Institute of Technology and of the University of Tennessee, where he graduated with the MBA, MAcc, MSc and the PhD (AIS with minor in computer science). Paul's doctoral advisor in Knoxville was Dr. A Faye Borthick and they published a number of papers together. After graduation, Paul taught at Auburn University, and then moved in 1980 to the University of Queensland in Brisbane, Australia, where he garnered tenure and taught until 2006, when he moved to teach at Florida State University. Paul resigned from FSU upon the onslaught of his illness and moved with his family back to Brisbane.

Paul loved his family, his church, his teaching and research, and his time on the farm. A farm boy, when he moved to Brisbane, he bought a farm of 200 acres inland from Brisbane and commuted the 30 miles from the farm. He loved the change from the hard physical work on the farm brought from academic life. Paul was a highly active researcher with an amazing ability to conceptualize research problems and then drive himself to find solutions to those problems. He published more than 30 refereed journal papers, including in the AIS section's *Journal of Information Systems*. His intellectual legacy will be in these papers and through the work of his Ph.D. students including Jon Heales, Nitaya Wongpinunwatana, Roger Debreceny, Fiona Rohde, Arvind Patel, Singwhat Tee, and Alastair Robb.

Paul leaves behind his wife Dr. Christina Bowen and children RB and Abby.

Passionate. Caring. Warm. Loving. These are the words used to describe Ron Clark, a longtime member of the AIS section, who passed away on June 25, 2015 after a mighty battle with cancer. Ron spent 35 years in academics and influenced so many people, students and colleagues alike.

A native of Kentucky, Ron came to Auburn in 1986 where he worked as the School of Accounting Director until 2008, when he retired to the classroom. Ron truly belonged in the classroom. When his illness prompted his retirement, the love he had for his students manifested in their reactions. The Auburn Beta Alpha Psi chapter started a Relay for Life team, and organized a "Kickin' it for Clark" kickball tournament that continues in his honor. The Auburn accounting students have raised more than $20,000 since 2013.

As much as he loved his students and his role as an academic, nothing matched his love for his wife, his children, and his grandchildren.
Call for Research Proposals and Papers

JISC2016 - 2nd Journal of Information Systems Research Conference

An Accounting Information Systems Perspective on Data Analytics and Big Data

Conference Date: October 13 & 14, 2016


Conference Design

The design of the JIS Conference is to provide an opportunity for intense discussions between academics and professionals on research in a targeted area of concern to the broad AIS community. The conference will involve research presentations, round-table discussions, and a keynote presentation. Attendance at the conference will be limited to those on the program. Each research paper presentation will have an academic and a professional commentator. Papers presented at JISC2016 will appear in a theme issue of JIS, edited by Dr. A. Faye Borthick of Georgia State University and Dr. Robin Pennington of North Carolina State University. Dr. Eileen Taylor of North Carolina State University will be the Chair of the Conference.

Topics

The focus of JISC2016 is Data Analytics and Big Data. There is radically enhanced access to significant volumes of data from both internal and external sources. In the coming years, there will be even greater volumes of data as connected mobile devices and sensors bring vast amounts of data to the enterprise. The tools available to analyze and leverage this data have also substantially improved in recent years. These enhancements in the information environment and tools have important implications for accounting, including managerial decision making, auditing as well as reporting to those charged with governance and organizational stakeholders. The direction and shape of the consequences of Data Analytics and Big Data for accounting are unknown. Academic research can add knowledge and direction to the debate on the role of Data Analytics and Big Data in accounting.

Paper submission

Final papers should follow the JIS editorial policy and be submitted to JIS using the AAA's manuscript management system. Full details are available at www.jisonline.com. Papers accepted to JISC2016 also receive a conditional acceptance to JIS. Research teams are expected to improve their papers following the guidance from the academic and professional reviewers and from the interaction at the conference. Papers not accepted for the conference may continue to receive editorial review by JIS.

Research methodologies

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

Financial Support

We are currently seeking financial support to defray a portion of the travel costs for one author per paper and discussants.

Deadlines

The deadlines for JISC2016 are:

- May 1, 2016: Research papers due.
- October 13 & 14, 2016: JISC2016
- February 1, 2017: Revised papers due.

Additional Information

Queries can be addressed to jis-editors@aaahq.org.
Faithful Representation: A Fundamental Characteristic in Accounting (and) Information Systems

In 2010 the International Accounting Standards Board introduced "Faithful Representation" as one of the two fundamental qualitative characteristics of financial reporting. Of all the research domains in accounting, the concept of "representation" has arguably played the most significant role in accounting information systems (and indeed more broadly in information systems). The view of accounting as a practice for generating useful representations of economic phenomena is very much an accounting information systems view dating back at least to the 1970s. Surely then accounting information system (AIS) and cognate researchers are well positioned to contribute substantially to the broader field’s understanding of the notion of representation and faithful representation in particular.

The International Journal of Accounting Information Systems therefore is calling for papers for a special theme, (to run across multiple issues), on "Faithful Representation: A Fundamental Characteristic in Accounting (and) Information Systems". The purpose of this special theme is to encourage contributions that showcase the fundamental role AIS issues in accounting research and practice. Submissions are invited that address the centrality of representation in accounting information systems and accounting more broadly. Papers should address a question of accounting arising from AIS, and enhance our understanding of representation. Possible topics could include:

- The development of reporting systems and technologies (e.g., XBRL) and their impact on faithful representation.
- Enhancing faithful representation by AIS enabling a broader scope for reporting either externally (e.g., integrated reporting, sustainability reporting) or internally (e.g., risk management, non-financial performance measurement).
- The role of AIS in providing access to more complete, error free and unbiased data for fair value accounting and measurement more broadly.
- AIS processes and internal controls and faithful representation of accounting phenomena.
- The role of IT in facilitating audit and assurance to achieve more faithful representation of accounting phenomena (e.g., continuous audit, audit analytics).
- Faithful representation of IT value.
- Semantic modelling of accounting phenomena and faithful representation.
- Judgment and decision making with AIS-delivered faithful (or indeed unfaithful) representations.

Please contact the Guest Editor, Professor Michael Davern (mjdavern@unimelb.edu.au), The University of Melbourne, to discuss any other additional topics that you believe are appropriate for inclusion in the special theme.

The intention is to run this special theme in two volumes of the International Journal of Accounting Information Systems in 2017 and 2018. The submission deadline for the first volume with the special theme is October 31, 2016. The anticipated deadline for the subsequent volume is October 31, 2017. Please submit your papers by the due date through the Elsevier website submission system, EVISE at: http://www.evise.com. Please note the special journal number, ACCEDU.
The Journal of Accounting Education invites submissions for a special issue devoted to Big Data. Submissions for this special issue should be original work that deals in some manner with topics relevant to Big Data (for example, classroom software capable of handling big data, student need to understand/use big data, course design, educational cases, and teaching resources). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival, analytical, or survey research). All relevant submissions will be considered.

Submissions for this special issue should be made electronically through EVISE starting immediately. When submitting select the issue type as 'Special issue' and then the article type as 'Special Issue on Big Data'. The deadline for submissions is 30 June 2016. Acceptances will be on a rolling basis with an anticipated Special issue publication in March 2017. Revisions received after that publication deadline will be scheduled for the next issue. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. For further information, please contact either of the following guest editors:

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Main papers and best practices
Case studies and teaching notes

AIS Educator Association is holding its 2016 AIS Educator Conference on June 24-26 in Colorado Springs, CO. On June 23, there will be a Big Data meets Data Analytics Pre-Conference Workshop. The AIS Educator Conference focuses on innovative assignments, cases, research papers, or projects addressing the areas of:

- Emerging IT Concepts and tools in AIS;
- Internal control and auditing systems, REA;
- IT audit;
- Database, enterprise, expert, artificial intelligence, and decision support systems;
- AIS systems implementation issues;
- Tips for AIS Educators;
- Pedagogy, academic integrity and assessment in AIS classes;
- AIS educational research and AIS Classroom teaching, including Excel and PowerPoint.

For more information, go to: http://www.aiseducators.com/conference.asp