Dear AIS Section Members,

I hope this finds everyone well and settling into summer routines. As you begin registering for the AAA Annual meeting in NYC, you will notice that there will not be an AIS breakfast this year. We are trying something a little different. Last year as I was rushing out of the breakfast to attend a meeting, I saw that many others were having the same problem - AIS members had gotten into good conversations but had to leave to attend other sessions. After discussing this with the AAA, it was suggested that we try a networking session. So during the last session on Tuesday afternoon (August 9), we will meet for a short business meeting, and then will use the remainder of the session for networking. (I do not have all of the details just yet, but I know there will be snacks and drinks and it will be in the conference hotel).

Because it is the last session of the day, AIS members can continue their conversations, whether it be about research or teaching without worrying about missing a session. I hope that we all find this to be beneficial and perhaps we can interest some non-AIS members to join us.

Tickets for the networking session will be sold on site, and I will update you with more information as it becomes available.

We haven’t even gone to NYC yet, but I want to remind you to get your papers ready for submission to the 2017 Midyear Meeting which will be held in ORLANDO the third weekend in January.

I look forward to seeing you all in NYC!

Tina Loraas
Planning is well underway for the 2nd JIS Research conference (JISC2016). The conference will be held on October 13 & 14, 2016 at the offices of Workday, Inc in Pleasanton, CA. The theme of the conference is: An Accounting Information Systems Perspective on Data Analytics and Big Data. 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 Pemberton of North Carolina State University. Dr Eileen Taylor of North Carolina State University will be the Chair of the Conference.

Elsewhere in this newsletter is a commentary by Dr. A. Faye Borthick, In a sea of Big Data, what becomes of accounting and auditing? This commentary sets the scene for issues that will be discussed at the conference.

The design of JISC2016 is to provide an opportunity for intensive discussion 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. There will be three parallel at the conference on the following topics: privacy; the evolving role of technology in accounting; and people and big data.

Attendance at the conference is limited to those on the program. Participation at the conference is strictly limited to 45 people, approximately equally divided between professionals and academics. This allows us to hold the conference at the offices of the sponsors. For 2015, the conference was in the excellent meeting room at the AICPA in Durham. This year we are in the brand new training facility at the offices of Workday in Pleasanton. This relatively small number of attendees allows close interaction and high quality feedback for authors.

Participants from the profession include senior practitioners from accounting and consulting firms, the leadership of the AICPA’s MTA division as well as a small number of professionals from the Bay area. Participants from the academy are authors, moderators, commentators and the JISC2016 team.
Evolution of Big Data and the Inclusion of Organizations

As more organizations are looking to use Big Data, companies are finding they need to change their approach to gathering and analyzing data. In the past, companies used to rely on traditional data sources, such as transactional data in accounting systems, usually highly structured with careful editing before it is permitted to enter the accounting system. Some of the data is about the location or behavior of things, e.g., RFID (radio frequency ID) transaction data. Transaction data is typically structured and amenable to analysis in relational database systems. Interaction data, e.g., from social media or other external data sources, are typically unstructured. Data about observations may be structured, e.g., RFID data or logs containing transaction data in accounting systems, usually highly structured with careful editing before it is permitted to enter the accounting system. Where do the data come from that companies and organizations want to analyze? Some of it is the familiar structured transaction data. However, data from social media, whose existence has spawned whole new categories of analysis.

Accounting

As auditors have dived deeper into company data, the Public Company Accounting Oversight Board (PCAOB) has discovered that a key ingredient, organic milk, was not available in sufficient quantity for its volume (Gasparro 2014). Investors are eager to spot business trends that portend changes in revenue. Thus, they are interested in feeds of data that are real-time, revenue-relevant, and often outside the company’s traditional boundaries. Auditing is a time-consuming process, and many auditors spend a large portion of their time verifying the accuracy of data. However, as companies move to the cloud, they are leaving behind the traditional approach to auditing and moving towards a data analytics approach.

Evolution of Big Data and Its Insinuation in Organizations

Auditing is a process of verifying that a company’s financial statements are accurate. However, as companies move to the cloud, they are leaving behind the traditional approach to auditing and moving towards a data analytics approach. This presents a problem to auditors in that they have decades invested in a sampling/checklist/procedural approach to auditing in a time when their population to make the data give up their secrets (Murphy and Tysiac 2015). This presents a problem to auditors in that they have decades invested in a sampling/checklist/procedural approach to auditing in a time when their population to make the data give up their secrets (Murphy and Tysiac 2015).

Data Provenance Challenges

Blogs

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Call for Papers

Theme Issue of the Journal of Information Systems

New and Innovative Sources of Research Data

The Journal of Information Systems (JIS) is the journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (www.jisonline.com). JIS will publish a theme issue of JIS entitled “Sources of Data.”

Accounting researchers have recently gained access to inexpensive and plentiful research data and participants through new outlets, including online labor markets and for-profit data aggregators. Services such as Amazon’s Mechanical Turk allow for rapid collection of data, and there has been significant growth in the use of participants from online markets in accounting research. Researchers are also using massive datasets from sources such as corporate transaction archives, Google Search Analytics, weather records, social media and other external data. These big data sources require data management and analytical techniques not often employed in accounting research. This theme issue seeks papers that examine opportunities and risks created by the use of these new and emerging sources of data.

Examples of relevant topics include:

- Online labor markets:
  - Evaluation of emerging sources of research participants (i.e., new sources other than Amazon’s Mechanical Turk, Qualtrics, and Survey Monkey Audience) and sources of participants that are new to the accounting discipline
  - Discussion of the risks of fast access to inexpensive participants
  - Discussion of opportunities associated with fast access to inexpensive participants (for example, enhanced rapidity to conduct longitudinal, cross-cultural and multi-method studies)
  - Evaluation of methods to improve research design that use online workers (for example, to deal with new threats such as repeated exposure to established psychological measures and common research paradigms)
  - Examination of the population of online workers (e.g., is the population large enough to accommodate the growth of the use of these workers?)
  - Examination of the differences between online work environments and traditional laboratory environments or traditional distributions of surveys and the potential influence of such differences on research findings
  - Replication of seminal and recent experiments where there is reason to believe that paid online participants may yield different results or new insights
  - Examination of reviewer and editor perceptions of data obtained through online labor markets and other data sources
  - Evaluation of the effects of incentives and incentive amounts on the behavior of participants in online experiments
  - Identification and comparison of sources of data for specific research streams, such as corporate social reporting (CSR), data analytics, judgment and decision making, etc.

- Discussion of online sources for qualitative research including Delphi studies and/or focus groups
- Evaluation of new databases and datasets that may be applicable to research in accounting and auditing
- Methods for data management and analysis of large and complex data sets
- Ethical questions and academic publication issues that arise in dealing with these new data sources

All research methods are welcome, including experimental, survey, case study, archival and literature reviews. The editors also welcome the submission of short papers that are appropriate for publication as a Research Note. In addition to research papers, the editors would be interested in publishing commentaries and calls for action on the issues raised in the theme issue. Please contact the theme issue editors for further information. Submissions for the special issue are due on December 15, 2016. Earlier submission is encouraged.

The co-editors of the theme issue are Jake Rose, Professor of Accounting (University of Wellington, Email: jake.rose@vuw.ac.nz) and Ania Rose, Associate Professor, Victoria University of Wellington (Email: ania.rose@vuw.ac.nz).

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CALL FOR PAPERS AND PANEL PROPOSALS

The SIG ASYS workshop invites academics and practitioners from all over the world to present original research and to organize panel discussions in the field of Accounting Information Systems (AIS). The workshop will focus on a wide range of topics and research methods at the intersection of accounting and information systems. The SIG ASYS Workshop will be held in Dublin, Ireland before the start of ICIS 2016. The specific location will be announced once it is confirmed. The conference registration for the workshop will be followed by an evening celebration and networking dinner at a local pub/restaurant at no additional cost.

Topics of interest include, but are not limited to:

- AIS integration
- AIS modelling
- Earnings management
- Big data
- Decision support
- Cultural influence on AIS
- Online and mobile business intelligence
- Design and implementation issues of AIS
- Evaluation, assessment and business value of AIS
- Control and audit
- Cybersecurity
- Information security management
- Information technology (IT) governance
- IT building
- Issues of ethical and fraud
- Management control and AIS
- Electronic Advertising Agents (EAAs) model
- Risk assessment and enterprise risk management
- Audit models
- Maintainable Business Reporting Language

All submissions must represent original work that has not already been published in a journal or conference proceeding (in complete form – abstract publication is permissible). At least one author of the accepted paper must register for the workshop and be prepared to present the paper in person.

Submissions must take the form of a completed research paper, a research-in-progress paper or a panel proposal. All completed research papers and research-in-progress papers must be in English and carefully blinded. Submissions will be evaluated by at least two reviewers. Note that accepted papers will not be published in workshop proceedings.

Completed research papers should conform to the International Journal of Accounting Information Systems (IJIAS) format. The SIG ASYS workshop is co-sponsored by the American Accounting Association and other Elsevier accounting journals. For more details, please see the IJIAS guide for authors at the following URL: http://www.ees.elsevier.com/accinfo/default.asp

Research-in-progress papers

Proponents of proposing research, in any stage, should take the form of a research-in-progress paper and be presented as an extended abstract. This abstract should include the following sections: research objectives and questions; theoretical foundations of the study; research methodology being used; current status of the project, and a description of what the authors propose to present at the workshop. Note that complete analysis of results is not required. Research-in-progress papers should be limited to approximately 400 words.

Panel proposals

Panel proposals should be no more than one page in length and include: a general description of the topic; details of all potential panelists (including their name, affiliation, email, and a one paragraph bio); a statement to the effect that if the panel proposal is accepted, all panelists have made a commitment to serve on the panel; a brief description of each panelist’s background, expertise and views on the proposed topic.

The workshop will be held as an all-day meeting on Saturday, December 10, 2016, in Dublin, Ireland just before the start of ICIS 2016. Participants should plan on arriving the day before for an early start at the workshop. The customary networking celebration dinner will take place after the workshop on Saturday evening. The workshop will have a single track to maximize interaction and participation. Workshop participants, including presenters and panelists, must pay the registration fee.

BEST PAPER AWARD 2016

One best paper award will be announced at the workshop, and this paper, after meeting the required revisions, will be considered for publication in the International Journal of Accounting Information Systems (IJIAS). At the conference registration for the workshop and be prepared to present the paper in person.

IMPORTANT DATES

Submission Deadline: August 15, 2016
Notification to Authors: September 20, 2016
Final Paper Due: October 28, 2016
Networking/Celebration Dinner: December 10, 2016

PROGRAM AND WORKSHOP CHAIRS

The program committee comprises Wei Jiang (Lancaster University), Martin O’Connell (University College Dublin) and Tair Maimaiti (University of Phoenix). For more information, please contact the Program Chairs: icis.asys2016@gmail.com.

SUBMISSION PROCESS

SIG ASYS Submissions (Pre-ICIS Workshop Only)

Paper proposals, extended abstract proposals should be sent to icis.asys2016@gmail.com. Please indicate whether the submission is completed research, in research-in-progress, or a panel proposal.

SIG ASYS Submissions (ICIS Workshop Only)

At the authors’ request, complete papers can also be considered for publication in the International Journal of Accounting Information Systems (IJIAS). These papers should contain original research that is not currently being considered for publication or that has not been previously published elsewhere. For consideration purposes, adapt the SIG ASYS workshop and workshop authors should submit their manuscripts using the IJIAS online submission system at http://ees.elsevier.com/accinfo/default.asp and retain your complete manuscript to ICISAIS2016@gmail.com. Please clearly specify in your cover letter to IJIAS and SIG ASYS that your submission is a dual submission and is intended for presentation at SIG ASYS 2016.
The 2017 International Symposium on Accounting Information Systems (ISAIS) - Announcement and Call for papers

Tilburg University is pleased to announce the seventh International Symposium on Accounting Information Systems (ISAIS), immediately preceding the 47th Annual Congress of the European Accounting Association. ISAIS is held annually and rotates between the University of Central Florida (USA), Tilburg University (The Netherlands) and the University of Melbourne (Australia).

The objective of ISAIS is to bring together researchers from all disciplines related to Accounting Information Systems (AIS). Topics of interest include, but are not limited to: AIS development, distributed ledger technology, internal control developments, strategic information systems, cultural influence on AIS, business intelligence, decision aids, business process management, audit and assurance regarding AIS, continuous auditing and reporting, enterprise resource planning, knowledge management, XBRL, process mining, and data-analytics.

The 2017 ISAIS program will tentatively consist of a keynote speech, journal quality paper presentations, and a workshop. The emphasis is on a high level of interaction, discussion and debate in a friendly, supportive and relaxed atmosphere. At the same time, the intent of ISAIS is to provide a global forum for bringing the leading AIS researchers and developing scholars together to discuss and critique leading-edge research in the field.

PAPER SUBMISSION

Only completed research papers will be accepted. Accepted papers will receive a conditional acceptance for publication in the International Journal of Accounting Information Systems. Papers are not required to be dually considered for the journal and authors should advise in their cover letter whether they wish to have their paper considered for ISAIS. We encourage doctoral students and junior researchers to submit their research.

ISAIS Symposium Only Submissions:
To submit an original research paper, e-mail your complete manuscript to both: Professors Eddy Vaassen at e.h.j.vaassen@tilburguniversity.edu and Mieke Jans at mioke@uhasselt.be.

ISAIS and IJAIS (Dual Consideration) Submissions:
At the authors' prerogative, submitted papers can also be considered for publication in the International Journal of Accounting Information Systems (IJAIS). These papers should constitute original research that is not currently being considered for publication or has not been previously published elsewhere. For concurrent consideration at both the ISAIS symposium and ISAIS authors should submit their manuscripts using the IJAIS online submission system at http://ees.elsevier.com/accinf/default.asp, and e-mail their complete manuscript to both: Eddy Vaassen at e.h.j.vaassen@tilburguniversity.edu and Mieke Jans at mioke@uhasselt.be. The ISAIS organizing and program chairs will serve as the Editors on these papers in close collaboration with the IJAIS editors. Professors Gert Grooten and Steven Leach. Please clearly specify in your cover letters to ISAIS and IJAIS that your submission is a dual submission and is intended for presentation at ISAIS 2017.

CONFERENCE WEBSITE

Please visit the conference website for further information and registration at: http://www.tilburguniversity.edu/current/events/2017-annual-congress-eaa-isa-isais-announcements.html

KEY DATES AND CONFERENCE FEE

Submission deadline: February 1, 2017
Notification of decision: March 15, 2017
Registration deadline and conference fee: registration before April 1, 2017 conference fee €225, after that date conference fee €175.

VENUE

The conference will be held in the ADEIT building of the University of Valencia in the city center.

ORGANIZING COMMITTEE
Eddy Vaassen (Chair), Tilburg University (The Netherlands)
Mieke Jans (Hasselt University, Belgium)
Lubora Sandra (Rotterdam School of Management, The Netherlands)

PROGRAM COMMITTEE
Vivvy Arnold (University of Central Florida, United States)
Stefan Beutler (University of Melbourne, Australia)
Anna Gold (Victoria University of Technology, Amsterdam, Netherlands)
Severn Gaskin (Michigan State University, United States)
Mieke Jans (Hasselt University, Belgium)
Sheldon Leach (University of Melbourne, Australia)
Steve Sutton (University of Central Florida, United States)
Eddy Vaassen (Tilburg University, The Netherlands)
Mieke Jans (Hasselt University, Belgium)

CONTACT
For more information, please contact Lubora Sandra at lubora.sandra@eaa.org.
CONFERENCE THEME: BIG DATA ANALYSES, INFORMATION SYSTEMS IN AUDITING & ACCOUNTING

We invite all academic and business professionals interested in presenting their research and ideas to the conference to submit abstracts. With the growing interest in the level of transparency both for firms and for governments the availability of more data makes audit of all activities a real possibility. We invite papers that explore both the possibility of greater transparency and the implications this will have on the audit. All abstracts will be reviewed for their relevancy for the conference theme and for possible publication. Each abstract will have two peer reviews. At least one author for all accepted papers must attend the conference and be prepared to present and discuss their work.

IMPORTANT DATES:
June 10th, 2016: Deadline for abstract submission
June 30th, 2016: Notification of Acceptance
July 15th, 2016: Registration

Abstracts should not exceed 500 words, including 5 keywords and JEL codes. Abstracts submitted earlier will receive faster review. Submit your abstracts to:
Prof.Dr. Graham Gal: gfgal@isenberg.umass.edu (subject:icon2016)
Prof.Dr. Kıymet Çalıyurt: kiymetcaliyurt@trakya.edu.tr

REGISTRATION INFORMATION
Link is on conference website http://7thicongfesrumass.trakya.edu.tr.

POSSIBLE CONFERENCE TOPICS

CORPORATE GOVERNANCE
- Corporate governance reporting
- Corporate governance in banking sector
- Corporate governance regulation
- Accountants’ and auditors’ responsibilities on corporate governance
- Corporate governance regulation differences between countries
- Codes of ‘best practice’ and norms of behavior
- Changing role of management and corporate governance
- Governance of sustainability
- Risk management
- Financial market supervision and control
- Governance and financial market economics
- Corporate governance and governmental institution
- Brand and corporate governance

CORPORATE SOCIAL RESPONSIBILITY (CSR)
- Determining CSR strategy and role of accounts
- Risk management and CSR
- CSR and organizational performance
- CSR and environmental performance
- CSR and social responsibility
- Internal controls and accountability
- Risk management & CSR
- Environment & social reporting
- Responsible marketing & costing & reporting
- Tax policy and problems on CSR
- CSR matters & CSR regulations & CSR reporting differences for publicly held companies
- Economic crises and CSR
- Auditing of integrated projects

SUSTAINABLE DEVELOPMENT
- Accounting for sustainable development performance
- Sustainable development in crises
- Carbon issues in sustainability
- Sustainable development in small and medium enterprises
- Reporting sustainable development
- Determining company’s sustainable development strategy
- Sustainable development in NGOs
- The importance of women in sustainability

ETHICS
- Ethics in accounting and auditing occupation
- Professional ethics codes
- Ethical standards in taxation
- Ethics education in accounting, finance and fiscal studies
- Code studies in ethico institutions

CORPORATE ACCOUNTABILITY
- Organizational accountability
- Collaboration governance
- Accountability in banking sector
- NGOs Accountability
- Corporate departements in corporate sustainability
- International regulation on corporate sustainability

ORGANIZING COMMITTEE HAS RIGHT TO CHANGE DETAILS OF THE CONFERENCE WHEN NECESSARY.
Asharaf Khallaf received the best teacher award this academic year 2015-2016 at the school of business administration level in the American University of Sharjah, UAE.

Margarita Lenk Smiles was selected as a Global Scholar on the Semester at Sea ship for Fall Semester. Margarita will be traveling on a ship for the entire semester, teaching onboard, and conducting field classes in the ports we visit, which include the following countries: Germany, Greece, Italy, Spain, Morocco, Brazil, Trinidad/Tobago, Panama, Peru, Ecuador, Costa Rica, and finally San Diego, USA!

AIS Section member and Murray State Accounting Prof Murphy Smith coauthored the second edition of Financial Accounting and Reporting with Dr. Katherine Taken Smith, Murray State and Shannon Knight of Texas A&M. The book, published by CCH/Wolters Kluwer, incorporates a cross-functional approach that demonstrates the value of accounting information to the various business functional areas, including management, marketing, finance and production. The book’s unique and special features are described online (https://dl.dropboxusercontent.com/u/49154487/far/far.htm), including student friendly, teacher friendly, cross-functional approach, ethics topics, practical business applications, connecting to global commerce, and at the end of each chapter a section ‘tying it all together.’ The book also includes an online homework systems created by WebAssign. Since Smith is a long-time AIS teacher and researcher, the book also includes info on Excel, Web resources, computer security, e-commerce, and other technology issues.
"Blog as Research and Teaching Resources for Accounting Academics" authored by Glen Gray.

Google's app (the term “accounting” returns 32 million results! Fortunately, the top listed accounting blogs are frequently valuable starting points or input for more rigorous research. These opinions can be transformed into testable hypotheses and direct research agendas. The Grinch is a primary character in the 1957 Dr. Seuss book How the Grinch Stole Christmas. It was first published in book form in 1957, as Dr. Seuss's fourth book. It is a satiric story about a Mr. Grinch who tries to stop Christmas from occurring. The Grinch then attempts to steal the stuffing from Santa Claus's sled, but ultimately decides to let Christmas continue. Throughout the book, the Grinch is depicted as a mischievous and sarcastic character. The book was later adapted into a popular Christmas film and television special. The book is known for its memorable illustrations and playful language, and has become a classic Christmas story loved by many people around the world.

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Companies use internal controls to protect and maintain the integrity of their information systems. However, internal controls are only as effective as the employees who operate them. Consequently, companies devote valuable resources to train employees on their responsibilities to safeguard company information. Most employees dislike compliance training and find the experience boring, which can lead to ineffective training.

In an effort to improve the efficacy of training, some companies have begun incorporating basic elements of gaming into their training modules—a practice known as "gamification." Our study makes use of a laboratory experiment using student participants and a field experiment using participants at a large multinational bank to examine whether gamified training results in greater enjoyment and effectiveness than traditional, non-gamified training.

Our participants report that gamified training is more enjoyable and interesting, and less boring than traditional, non-gamified training modalities. In addition, participants who completed the gamified training scored higher on information security knowledge assessments than those who received no training, though they did not score higher than those who received comparable non-gamified training.

We also find that individual gaming preferences influence the effectiveness of gamified training. Specifically, we find that gamified training results in greater knowledge acquisition for "gamers," those who participate in gaming on their own time, relative to "non-gamers." This result was somewhat surprising, given that gamers were less impressed with gamified training than non-gamers. Our results suggest that companies need to understand the preferences of their employees when deciding on what types of training to implement.

In summary, though gamification does not appear to be the silver bullet needed to increase both enjoyment and learning outright, it may reduce the apathy with which employees approach training, and our results suggest that it does not hinder learning. This suggests that future research in this area will guide practitioners on matching the right gamification mechanics with organizational needs.

SECURQUAL: An Instrument for Evaluating the Effectiveness of Enterprise Information Security Programs" authored by Paul John Steinbart, Robyn L. Raschke, Gaham Gal, and William N. Dilla

Research on information security has been hampered by the scarcity of objective data concerning the effectiveness of organizations' information security efforts. This study develops a multi-dimensional instrument based on the COBIT v4.1 Maturity Model rubrics. With the cooperation and support of the IMTA section of the AICPA, we collected four security outcome measures from 71 companies: number of noncompliance with security policy issues serious enough to be brought to the attention of the Board of Directors, number of security-related internal control weaknesses reported to the Board, number of attacks capable of causing serious harm that were detected and stopped before causing harm, and the number of attacks that did cause serious harm. We demonstrate that the instrument, SECURQUAL, is a reliable surrogate for measuring the effectiveness of an organization's information security program.

One desirable feature of SECURQUAL is its parsimony. It contains questions about only 18 of COBIT v4.1 Maturity Model rubrics. Further, the instrument is not only one brief survey question with a five-point response scale, but also includes more questions. This should be a useful tool for both researchers and practitioners to assess the overall effectiveness of an organization's information security.