Strategic and Emerging Technologies Newsletter - Fall 2017 Edition

Editor: Dawna M. Drum

Clickable Table of Contents
Letter from the President ........................................................................................................... 2
Upcoming AAA Meetings ............................................................................................................. 3
Member News and Profiles Section ............................................................................................ 4
Call For Papers Section ............................................................................................................. 6
  Special Issue for Managerial Auditing Journal ................................................................. 6
  Special Theme - International Journal of Accounting Information Systems ................ 7
  Special Topics in SET in Accounting Conference .............................................................. 8
The 2018 International Symposium On Accounting Information Systems (ISAIS)............. 10
Call for Panelists and Referrals – JISC-2018 ........................................................................ 12
Teaching News ......................................................................................................................... 13
SET Board Members ............................................................................................................... 14
Contact the Newsletter Editor ................................................................................................. 15
Letter from the President

SET Members,

As we begin this academic year, the section is well on its way in supporting a series of exciting activities. The section is sponsoring the 40th WCARS symposium at Rutgers University. The conference will be held on November 3 and 4 and features an excellent mix of practice and academic research and developments in continuous audit and reporting. Our midyear meeting plans are in full swing. We expect a robust program and I hope to see you all in Newport Beach in mid January. The section also supports the Value Modeling and Business Ontologies conference every year. This conference takes place in Europe in late winter/early spring. This year it will be held in Amsterdam on February 26 and 27. Its special theme this year is Value-Aware Design of Information Systems. More information is available at https://vmbo2018.e3value.com/.

I have begun several strategic initiatives for my year as your president. The first is to explore ways to increase the perceived quality of our Journal of Emerging Technologies in Accounting. I am working with co-editors Miklos Vasarhelyi and Hui Du along with Susan Rockwell of the AAA to design and institute processes towards this end. I am also updating the strategic planning work that Brigitte Muehlmann did for the section during her term as president several years ago. Finally, we continue to work on getting the section website into better shape. Hussein Issa is the point person on that front and is doing a terrific job of getting the glacier to start to move again. We hope to have better access to section videos, such as the Transformative Technology Workshop videos, available during the year. This year’s TTW videos are already available at http://aaahq.org/Meetings/2017/Annual-Meeting/Video-Gallery (scroll down). Finally, AAA headquarters is asking sections and regions to go through a bylaws rewrite process. I compared our current bylaws with their expectations at the annual meeting in San Diego. We look to be compliant but I will continue our conversations just to be safe.

I want to use this last space to encourage all our section members to volunteer for service assignments for the coming year (2018-2019). Getting involved is not only fun and fulfilling but it also looks good for P&T decisions. If you wish you could be more involved, stop wishing and drop our incoming president, JP Krahel, a line. He’ll be glad to hear from you and is available at jkrahel@loyola.edu.

Truly yours,

Rob Nehmer
Oakland University
Email: nehmer@oakland.edu
Upcoming AAA Meetings

2017 Northeast Region Meeting
10/19/2017 - 10/21/2017
Providence, RI

2017 Teaching, Learning and Curriculum Section
Midyear Colloquium
11/16/2017 - 11/18/2017
Tampa, FL

More Meeting Info on AAA Website
(http://aaahq.org/Meetings/AAA-Meetings).

Looking ahead, the next AAA Annual Meeting will be held in:

National Harbor, MD-Washington, DC (August 4-8, 2018)
To our 2017 Annual Meeting Award Winners:

Dan O’Leary (University of Southern California) - Service Award

Richard Dull (West Virginia University) - Research Award

Bonnie Morris (Duquesne University) - Educator Award

Kyunghie Yoon (Clark University) - Dissertation Award.

Congratulations also go out to long-time SET members Pam Schmidt (Washburn University) and Kim Church (University of MO – Kansas City)! They were awarded the American Accounting Association (AAA) Midwest Region Best Education Paper Award for their educational business case paper “Casey’s Collections: A Risk Assessment Case.” Although this award is awarded at the region meetings, it is a national award sponsored by the AAA Teaching, Learning and Curriculum Section.

Each student is assigned a role in the company, such as CEO, CFO, CIO or retail store manager. They review the background of the fictitious company, role play and then collaborate on risk assessment and planning for risk avoidance.

For more information, contact Dr. Pamela J. Schmidt at 785-670-2052; pamela.schmidt@washburn.edu
Meet our Fellow Members:

Andrew S. Griffith, DBA, EA, CIA, CFE: I'm a volunteer for the George Washington (CVN-73) Division of the US Naval Sea Cadet Corps (USNSCC). We do most of our monthly weekend drills (AKA training sessions) at the Naval Occupational Support Center (NOSC) in Bronx, NY. My rank (AKA title) with this program is Instructor. I am responsible for administering all advancement exams, grading all correspondence coursework, and performing other administrative duties for this unit's cadets. I also spend a significant amount of time during our monthly drills providing career and college counseling services to these cadets.

The USNSCC is chartered by Congress and supported by the US Navy and the US Coast Guard. Youth between the ages of 11 and 17 can join the USNSCC. If they advance far enough in the program, they can actually work overseas with other countries' equivalent of the USNSCC and they can experience life at sea on an active duty Navy and/or Coast Guard ship. More information is available at http://www.seacadets.org/.

I am an Associate Professor of Accounting at Iona College of New Rochelle, NY. I am the Chair of Iona College's Institutional Review Board (IRB) and the Assistant Director of the Honors Program for the business school. I started at Iona College in the Fall of 2009. Since then, I have taught a wide range of courses every year. (I've taught almost every graduate accounting course offered by my institution.) The two courses I enjoy teaching the most are Fraud Examination and Introduction to Honors Thesis Research. I enjoy the research process and actively work to engage students, faculty (from any department) and even alumni in these projects. I have a research doctorate in accounting (DBA - Nova Southeastern University) and hold the EA, CIA, and CFE credentials.
Call For Papers Section

Special Issue for Managerial Auditing Journal
Call for Papers - Organizational Risk, Fraud, Forensics, Anti-Money Laundering Laws & Controls and Corporate Corruption

Guest Editor
Professor Jagdish Pathak PhD, CPA, CFF, CFE, CISA
Professor of Accountancy & Systems
Odette School of Business,
University of Windsor, Canada
jagdish@uwindsor.ca

What the issue is about

This issue will embrace the broad areas of fraud and forensics from corporate and internal audit perspectives. The growth of ERP usage in business information management, e-commerce (all facets), cloud storage and internet-as-service technologies have made current and future fraudulent reporting and corporate fraud by various entities and personnel more complex than before. Anti-money laundering (AML) is another important aspect of financial crimes where perpetrators make abundant use of information technology to hide the proceeds of crime. Although these topics are broad potential authors might have some cognate research directly relevant to the broadly defined community of auditors, researchers and professionals in the field. All research paradigms and methodologies including specific case studies are welcome as are short research notes on related developing issues of future research interest.

The special issue is aimed at the following topics:

- Digital financial forensics
- Various forensic tools and applications in fraud related matters
- Fraudulent financial reporting and role of Enterprise Systems
- Internal controls in Cloud processing and storage of financial/non-financial data
- DSS used in fraud auditing of corporate malfeasance
- Corporate espionage and role of information technology
- Competitive intelligence and cloud computing
- Organisational vulnerabilities, risk, and cyber crime
- Use of various emerging technologies in fraud and forensic examinations
- Artificial intelligence, neural networks, and fuzzy logic based applications to assist external/internal auditors
- Corporate Corruption and Bribery in developing and developed nations
- Use of Shell companies to launder proceeds of crime
- Corporate Corruption vis a vis Tax Evasion
- Financial Crimes in the Corporate and Public sectors

Submissions
Submission deadline: January 31, 2018
Papers reviewed: May 1, 2018
Revised papers reviewed and accepted: June 30, 2018
Final versions of accepted papers delivered: July 15, 2018
http://www.emeraldgrouppublishing.com/products/journals/call_for_papers.htm?id=7450
Special Theme - International Journal of Accounting Information Systems

Call For Papers - Faithful Representation: A Fundamental Characteristic in Accounting (and) Information Systems

In 2010 the International Accounting Standards Board introduced “Faithful Representation” as one 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 (as indeed it has 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 of 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 measures).
- 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 31 October 2016. The anticipated deadline for the subsequent volume is 31 October 2017. (Available online at http://www.journals.elsevier.com/international-journal-of-accounting-information-systems/call-for-papers/faithful-representation-a-fundamental-characteristic)
CALL FOR PAPERS
The Special Topics in Strategic and Emerging Technologies in Accounting Conference
"2018 Text Analytics in Accounting"

The 2018 conference on Special Topics in Strategic and Emerging Technologies will focus on research in "Text Analytics in Accounting." The conference, sponsored by the Strategic and Emerging Technologies section of the American Accounting Association and the University at Albany-SUNY Department of Accounting and Law, will be held at the SUNY Global Center in New York City on Friday March 9, 2018. The SUNY Global Center ([https://www.suny.edu/about/nyc/tour/](https://www.suny.edu/about/nyc/tour/)) is located on 55th Street between Park Avenue and Lexington Avenue. The conference will feature a keynote and luncheon speaker from professional practice.

The conference registration fee is $50.00, payable by check. Checks should be made out to: The University at Albany Foundation and sent to the attention of:

Ms. Lisa Scholz
The University at Albany-SUNY
Massry Center BB 308
1400 Washington Ave.
Albany, NY 12222

The deadline for conference registration is February 1, 2018. Conference registration includes a light breakfast, a box lunch and an end of conference hors d'oeuvres reception. Authors of accepted papers, conference speakers and students receive complementary conference registration. Students should send their registration information (name, email and university affiliation) to Ingrid Fisher ifisher@albany.edu.

There is a small block of rooms reserved for conference attendees at the Fitzpatrick Manhattan ([https://www.fitzpatrickhotels.com/fitzpatrick-manhattan/](https://www.fitzpatrickhotels.com/fitzpatrick-manhattan/)) at the conference rate of $198.00/night and another small block reserved at the Fitzpatrick Grand Central ([https://www.fitzpatrickhotels.com/fitzpatrick-grand-central/](https://www.fitzpatrickhotels.com/fitzpatrick-grand-central/)) at the conference rate of $178/night. The Fitzpatrick Manhattan is located at 687 Lexington Ave between 56th and
57th Streets and is two blocks from the SUNY Global Center (group code for reservations is #6139249). The Fitzpatrick Grand Central is located at 141 East 44th Street at Lexington Avenue and is directly across from the Lexington Avenue entrance to Grand Central Station (group code for reservations is #9532815). Reservations can be made for the dates March 8th through 11th on a first come first served basis. To reserve a room call the Hotel Reservations Department at 1-212-784-2520 or email Suzanne Pabon spabon@fitzpatrickhotels.com and reference the "2018 Text Analytics in Accounting Conference" event and the corresponding group code for the hotel. All reservations must be made by **Thursday, February 8, 2018** in order to receive the conference rate.

Research in "Text Analytics in Accounting" includes, but is not limited to:

- Studies utilizing manual or computerized content analysis.
- Readability studies.
- Retrieval of accounting text.
- Retrieval of accounting quantities imbedded in text.
- Design of tools and systems to facilitate text analytics.
- Design of tools and systems to facilitate the understanding of the accounting lexicon.

Submissions that draw upon any research methodology are welcomed. Authors are **encouraged** to designate their submission for consideration in a forthcoming issue of the *Journal of Emerging Technologies in Accounting (JETA)*. *JETA* is the journal of the Strategic and Emerging Technologies section of the American Accounting Association. There is no fee for submission to JETA. Authors need simply state that they would like their paper considered for the journal. All submissions will be double-blind reviewed. **Submissions are due November 17** with acceptance decisions provided to corresponding authors by January 17th. To submit a paper:

1. Prepare two documents, one consisting of a title page and abstract (including corresponding author contact information), and a second document that includes the abstract and paper, without any author information.
2. Both documents should be double-spaced using a 12 point font and standard one inch margins.
3. Please prepare and submit documents in MS WORD.
4. Submit both documents to Ingrid Fisher: ifisher@albany.edu
The 2018 International Symposium On Accounting Information Systems (ISAIS)

Call For Papers
July 5-6, 2018 ● Melbourne, Australia

The Centre for Accounting and Industry Partnerships, Department of Accounting, University of Melbourne, Australia is pleased to announce the eighth International Symposium on Accounting Information Systems (ISAIS) commencing in the morning of Thursday July 5, followed by a half day on Friday July 6. The Symposium is strategically positioned to follow the annual Accounting and Finance Association of Australia and New Zealand conference July 1-3 in Auckland (see http://www.afaanz.org/conferences). ISAIS is rotated annually between the University of Central Florida (USA), Tilburg University (The Netherlands) and University of Melbourne (Australia).

The objective of ISAIS is to provide a global forum for Accounting Information Systems (AIS) researchers to discuss and critique leading edge research in the field. Topics of interest include, but are not limited to: AIS and internal controls, AIS development, Big Data in accounting and assurance, Blockchain, business analytics, business intelligence, business process modelling, continuous auditing and reporting, decision aids, ERP systems, strategic information systems and XBRL.

ISAIS is particularly interested in interdisciplinary papers that address accounting questions drawing from accounting, psychology, cognitive science, behavioral science, economics, computer science, and/or information technology. High-quality, insightful, and theoretically sound studies of any type (action research, archival analysis, behavioral/experimental, design science, surveys, theory development, etc.) are encouraged.

The 2018 Symposium will tentatively include a keynote address, research presentations and one or more panel sessions. The emphasis will be on a high level of interaction, discussion and debate in a friendly and supportive atmosphere. There will be two awards: one for Best Paper and one for Best Discussant.

PAPER SUBMISSION
Consistent with the objective of the Symposium to provide opportunities for interaction and debate on leading AIS research with both academics and practitioners, both early papers and papers closer to publication are welcome. We encourage doctoral students and junior researchers to submit their research. All submitted work must however be submitted in the format of a completed paper, and represent original work that has not already been published or accepted for publication in a journal. At least one author for every accepted paper must register for the Symposium and be prepared to present their ideas in person. At the option of the authors, papers can also be considered for publication in the International Journal of Accounting Information Systems (IJIAS).

Paper Submission Deadline is February 1, 2018. Earlier submissions are encouraged.

ISAIS (Symposium Only) Submissions
To submit an original research paper, e-mail your complete manuscript to both the co-chairs, Professor Michael Davern at m.davern@unimelb.edu.au and Professor Stewart Leech at saleech@unimelb.edu.au
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 IJAIS, authors should submit their manuscripts using the Elsevier online submission system at: https://www.journals.elsevier.com/international-journal-of-accounting-information-systems/ and e-mail your complete manuscript to both Michael Davern at m.davern@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au

Please clearly specify in your cover letters to IJAIS and ISAIS that your submission is a dual submission and is intended for presentation at ISAIS 2018.

KEY DATES AND CONFERENCE FEE
Submission deadline: February 1, 2018
Notification of decision: March 15, 2018
Registration fee: registration before April 1, 2018, $275AUD; after that date, $350AUD.

VENUE
The Symposium will be held at the University of Melbourne, Carlton, Victoria, Australia.

PROGRAM CHAIRS
Michael Davern (The University of Melbourne, Australia)
Stewart Leech (The University of Melbourne, Australia)

PROGRAM COMMITTEE (to be confirmed)
Vicky Arnold (University of Central Florida, United States)
Michael Davern (The University of Melbourne, Australia)
Dennis Fehrenbacher (Monash University, Australia)
Severin Grabski (Michigan State University)
Mieke Jans (Hasselt University, Belgium)
Stewart Leech (The University of Melbourne, Australia)
Steve Sutton (University of Central Florida, United States)
Eddy Vaassen (Tilburg University, The Netherlands)
Miklos Vasarhelyi (Rutgers, The State University of New Jersey, United States)
Martin Weisner (The University of Melbourne, Australia)

CONTACT
For more information, please contact the Program Chairs, Michael Davern at m.davern@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au
Call for Panelists and Referrals – JISC-2018

The conference organizers are seeking possible panelists, discussants and especially industry presenters/panelist referrals. Can you help?

The Accounting Information Systems and Cloud Computing research conference (JISC-2018) is seeking participants with expertise in aspects of Cloud Computing to dialog between academia and industry practice. We are currently seeking reviewer/discussants for accepted research papers, panel participants, and possible keynote speakers.

The panel topics being planned are on:

- Panel 1: Cloud Eco-System: Service types and layers: Private, Hybrid and Public clouds, offering IaaS, PaaS, SaaS and “X”aaS.
- Panel 2: Vendor Marketplace Dynamics: Emerging vs. Traditional Vendors: (Market Segments) “Pure Play” cloud computing versus “migration” into Cloud.
- Alternate Panel or other special topics: Financial and Accounting Implications, Tax implications, other TBD.

If you have expertise or can refer an industry practitioner, please contact the JISC 2018 Conference Chair: Dr. Pamela Schmidt pamela.schmidt@washburn.edu, Ph: (785) 670-2052.

Note: (JISC-2018) is organized by the Journal of Information Systems (JIS) (www.jisonline.com) together with the support and sponsorship of the AAA’s Accounting Information System (AIS) section and the IMTA Division of the AICPA. The conference will be held in the offices of the AICPA at Durham N.C. on March 15 and 16, 2018.
Teaching News

PowerPoint Presentations on Ethics: Available online ([http://goo.gl/O0Mxat](http://goo.gl/O0Mxat)) are four ethics-related presentations: (1) Ethics in Business and Society, (2) Pursuit of Ethics: Heroes and Villains in Life and Legend, (3) Teaching Ethics: Why, What, How, and (4) Ethics--The Basics and Why It Matters: An Ethics Presentation Adaptable across Academic Fields. Ethics is a critically important issue for persons working in accounting and other areas of business. While teaching technical concepts and skills, various professional organizations, ask that business school faculty integrate ethical training into their classes. While financial statement analysis and corporate financial reporting requirements are important technical topics, the issue of ethics addresses deeper truths about doing business and life in general. These presentations make a compelling argument that what really satisfies a person’s soul is not fame and fortune, but living a life reflecting noble character and personal integrity.

Quick Links to Online Accounting and Auditing Resources: Available online ([https://goo.gl/8So2ym](https://goo.gl/8So2ym)) are links to a variety of useful accounting and auditing websites. This website makes it easy for students and others to identify some key accounting- and auditing-related websites. The websites are categorized among seven categories: financial accounting, auditing, international accounting and auditing, research and publications, accounting organizations, information technology, and ethics. Among the accounting organizations on the list of links is the American Institute of CPAs (AICPA). The AICPA and its predecessors have been serving the accounting profession since 1887. Another organization on the list is the Institute of Internal Auditors (IIA), which was established in 1941. The IIA serves more than 70,000 members from more than 100 countries in internal auditing, governance and internal control, IT audit, education, and security. Another organization on the list is the Institute of Management Accountants (IMA). The IMA has a global network of more than 70,000 members in 120 countries and 300 professional and student chapters. The website offers resources such as continuing education; on-line issues of the IMA’s journal, Strategic Finance; and information about the IMA’s certification program.
SET Board Members
We hope your fall is off to a wonderful start! There are many exciting events and activities all year long. Please let us know any time we can be of assistance to you.

| President: Rob Nehmer  
Oakland University  
nehmer@oakland.edu | Council Representative: Graham Gal  
University of Massachusetts at Amherst  
gfgal@som.umass.edu |
|---|---|
| President-Elect: J. P. Krahel  
Loyola University - Maryland  
jkrahel@loyola.edu | Web manager: Tawei (David) Wang,  
University of Hawaii at Manoa  
Email: twwang@hawaii.edu |
| Secretary/Treasurer: Scott Summers  
Brigham Young University School of Accounting  
summers@byu.edu | Newsletter Editor: Dawna M. Drum  
Western Washington Univ  
dawna.drum@wwu.edu |
| Vice-President-Academic: Robyn Raschke  
University of Nevada, Las Vegas  
robyn.raschke@unlv.edu | Journal of Emerging Technologies in Accounting (JETA) Editor: Alex Kogan  
Rutgers University  
kogan@rutgers.edu |
| Vice-President-Practice: Faye Chua  
ACCA Global, PwC  
faye.chua@accaglobal.com | Journal of Emerging Technologies in Accounting (JETA) Incoming Editor: Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey  
http://aaajournals.org/loi/jeta |
Contact the Newsletter Editor

Please send items of interest for the next newsletter, including:

- Recent books or journal articles related to SET - whether you have published them or you have seen other people’s work that you think our section members should know about.
- Conferences and calls for papers related to SET - make sure all regional or local events you may be involved with get good billing this way. This could include non-AAA events too (if directly relevant to section members’ interests)
- Have you been to an interesting meeting recently? Why not write a few paragraphs for us describing who presented what so we can all benefit in some way from events we couldn’t attend?
- Personal accomplishments e.g. promotions or awards (don’t be shy now!) Have you changed jobs recently? Let people know where you are now via the newsletter!
- A short write-up about your life/career to include in a “Member Profile” in the newsletter.
- New research projects started or updates on current ones you may be working on.
- PhD students, tell us what you are doing and what you are finding out - there may be people out there who can help you in all kinds of ways you hadn’t thought about. Ask! Perhaps you’d like to submit a short article for the newsletter.
- Other items related to SET e.g. comments or questions you'd like answers to or help with. Maybe someone out there has an answer that can help you with an issue you are facing? Ask!

Best to all,

Dawna

Dawna M. Drum
Newsletter Editor, SET Section
Assistant Professor
Western Washington University
dawna.drum@wwu.edu