



Strategic and Emerging Technologies Newsletter
Winter 2012 Edition

SET Section Newsletter, Winter 2012

Newsletter Editor: L. Murphy Smith

Letter from the President



Dear SET members:

There are few things that members should be aware as the SET section moves forward. First, the AAA instituted a change to the way in which sections are represented at the Council level. Previously, the president of the SET section was our representative on the council. The AAA has called for Council representatives to serve three year terms, and so we proposed a change to our bylaws to create a separate Council representative position with a three year term. The membership voted in support of this change. While this may not seem too significant there have been some important changes in the governance of the AAA that makes longer terms of important. One important change was that Council has the charge to nominate individuals for a Director to represent sections and regions. The AAA bylaws call for contested elections which was not always the case. A significant number of individuals were nominated by members for this position. The Council whittled this number to the current slate.

A second issue for our section concerns the membership. We received a report from AAA headquarters indicating a decline in SET membership. We have undertaken two initiatives to address this. First, we are in the process of reviewing our strategic plan. We started this a year ago and are scheduling a morning session at the mid-year meeting for members to discuss and participate in this process. In addition we have developed a survey to go out to those individuals that have dropped their membership. We have also put a little more emphasis on the regional meetings. I encourage all members to contact our regional representative and to assist them in creating some SET related activity. We would like to have some activity at each of these meetings. If you have an idea for a panel or would like present a paper on any research or teaching activity do not hesitate.

A third issue we must address is the research outlets and productivity of our members. We have a number of avenues to support the research of our members. The first is our journal. The submissions have not been up to our expectations and therefore we need to take steps to encourage submissions. To this end we have started to partner with various research meetings and symposium. As part of this partnering, the authors of papers will be connected with the editor of our journal (Journal of Emerging Technologies in Accounting – JETA), Alex Kogan.

To date we are partnering with the Value Modeling of Business Ontologies workshop and the Continuous Auditing and Reporting conference. There are at least two others research meetings that we are looking to support. Our section continues to support the SET research workshop at the AAA annual meeting. Carol Brown is stepping down as a co-organizer of this workshop – thank you Carol for your efforts in making our workshop a success. Amelia Baldwin will continue in her organizing role with president-elect, Ingrid Fisher. This year we will be awarding monetary prizes to the best doctoral student and faculty papers submitted to the workshop. The authors of these papers will be encouraged to submit their work to JETA for publishing consideration. We also hope to increase the number of doctoral student members. Two additional activities that should be a benefit to our members include:

Third Annual Transformative Technologies Workshop

The SET section will be hosting the Third Annual Transformative Technologies workshop at the Annual Meeting at the Gaylord Hotel outside of Washington DC. Mark your calendars for *Friday, August 3*, and be prepared to meet industry leaders and to be exposed to the exciting changes that are on the horizon. Each year we explore innovations, discuss the implications for teaching and research, and dream about the future... It's a great way to kick off the Annual Meeting experience!! We will be extending invitations to industry leaders in January, so if you know of technologies we should explore, please contact Julie Smith David (julie@aaahq.org) or Robyn Raschke (robyn.raschke@unlv.edu) with your ideas – and any contact information you might have. See you there!

An Opportunity to Partner with FinancialForce for Research

As part of our strategic planning process, the SET leadership has recognized the importance of partnering with industry to perform relevant research about the impact that technology is having on accounting. Related to this, we are quite thankful for Brian Sommer's strong support of our section; he identified an opportunity for us to work with a leading software vendor, FinancialForce, on a survey project that could be mutually beneficial. After initial discussions with FinancialForce executives, we have identified several research questions that need exploration: 1) What is the future of accounting (and how are technological changes influencing that future)?, 2) What are the factors influencing the rate of adoption of cloud-based accounting software applications, 3) What is the impact of social media on accounting practice?, and 4) In a virtual company, how do you build cross-functional intellectual property using technology (and how can accounting participate)? We know that these are very broad questions, but we'd like to explore developing and fielding a survey to begin to collect data about these issues – and our plan is to perform this annually so we collect a valuable, longitudinal data set that could answer a range of detailed questions. If you'd like to participate on this research team, please reply to Graham Gal (gfgal@isenberg.umass.edu) expressing your interest and providing a brief overview of your expertise that could contribute to our success. Our expectation is that the survey will be developed during Q1 of 2012, so please consider your availability during that time.

These initiatives will add value to our members and increase the number of AAA members interested in joining our section. We hope to see many members at our mid-meeting and at one or more of the regional meetings.

Happy Spring Semester!

Graham Gal

Dr. Graham Gal
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Member News and Accomplishments:



SET Section Member, Andy Lymer coauthors 18th Edition of Taxation - Policy and Practice 2011/2012.

Fully updated each year, *Taxation: Policy and Practice* by Andy Lymer and Lynne Oats continues to provide coverage of the UK's tax system as it has for 18 years.

The book is described as an excellent aid to support a first course in tax, or as a general introduction to this topic. Written in an accessible style with many examples, activities and questions throughout, this textbook gives the reader a thorough understanding of the UK's taxation principles and current practices. The companion website provides additional questions and answers, links to other tax materials available online and commentary on tax developments as they occur throughout the year.

While the UK tax system becomes ever more complicated and many textbooks and guides reflect this trend, *Taxation: Policy and Practice 2011/2012* edition, maintains its clarity and brevity.



SET Section Member, Graham Gal – One of Amherst Cyclists Pedaling for Cancer Funds*

As part of Team Kermit, Gal participated in the 32nd annual Pan-Massachusetts Challenge in memory of Jared Branfman, a man whose life was cut short by cancer when he was in his early 20s. Branfman had an affection for the famed Muppet, Kermit the Frog.

Gal and the 49 other members of the team, including Branfman's father, mother and brother, are trying to raise \$290,000 on behalf of their loved one.

Gal, 58, was among eight Amherst residents, and more than 5,000 others from 34 states and six countries, who have made bicycle trips across Massachusetts with the goal of raising \$34 million for the Jimmy Fund and Dana-Farber Cancer Institute in Boston.

Riders choose from among 11 routes. On the most popular route, the 110-mile leg that Gal rode, participants were joined by seven-time Tour de France champion Lance Armstrong.

Two of his sisters-in law have suffered from cancer. One died from a rare form of the disease when she was 46 years old, while the other is a breast cancer survivor.

Gal said he appreciates that the Pan-Mass Challenge fulfills one of the lessons he teaches in the accounting department: the opportunity to have a say in what is funded by taxes and donations.

"The money goes directly to the Jimmy Fund and the Dana Farber Cancer Institute," he said.

The cause also has particular significance for him because his sister, Susannah Gal, is an associate professor of biological sciences at Binghamton University in New York, where she studies molecular and cellular biology, seeking cancer cures.

Anyone interested in donating on behalf of a specific rider can do so by going to the Pan-Mass website www.pmc.org and looking up the ride's name.

*Source: Scott Merzbach. 2011. Amherst riders pedaling for cancer funds. *Amherst Bulletin*, Website: <http://www.gazettenet.com/2011/08/05/amherst-riders-pedaling-for-cancer-funds>.



SET Section Member, L. Murphy Smith, was selected to be the David and Ashley Dill Distinguished Professor of Accounting at Murray State University. He previously served on the faculty at Texas A&M University, the University of Mississippi and Louisiana Tech University. Smith's work has been cited in various news media, including *Fortune*, *USA Today* and *The Wall Street Journal*. Smith has received various recognitions for teaching and research, such as the American Accounting Association Strategic and Emerging Technology Section's Outstanding Researcher and Outstanding Educator awards, the Association of Government Accountants Authors Award, and the Outstanding Educator Award from the Texas Society of CPAs.

Teaching News:

Great Ideas for Teaching Accounting -- South-Western College Publishing has created the Great Ideas for Teaching accounting site (<http://www.swlearning.com/accounting/car/gita.html>) to allow accounting professors the opportunity to share their teaching techniques. The teaching tips contributed by various accounting professors are categorized into a table of contents similar to

that of an introductory accounting textbook. The site also provides tips on classroom management, communication skills and teamwork development. Visitors can use a form at the site to submit their own teaching ideas.

SET Section Awards:

The SET Section gives out the following awards: dissertation award, educator award, and researcher award. Please consider making a nomination. Additional information is available on the Section website:

Outstanding Dissertation Award

The Section periodically (usually annually) awards the SET Outstanding Dissertation Award. The award is to recognize outstanding dissertations in the fields of artificial intelligence and/or emerging technologies.

Website: <http://aaahq.org/set/awards/dissertationAward.html>

Outstanding Educator of the Year Award

The SET section operates an annual competition to identify the Outstanding Educator of the year. The purpose of this award is to recognize outstanding education contribution in the field of SET. The winner of this award is honored with a plaque usually presented at the Annual SET Section Business Meeting.

The primary criteria for the award are:

- Educational impact made by the individual on the field of SET
- Originality and innovation of the educational contributions
- Contribution to the larger AIS and IS communities

Website: <http://aaahq.org/set/awards/outstandingEducatorAward.html>

Outstanding Researcher of the Year

The SET section operates an annual competition to identify the Outstanding Researcher of the Year. The purpose of this award is to recognize a researcher for their outstanding published research in the field of SET. The winner of this award is honored with a plaque usually presented at the Annual SET Section Business Meeting.

The primary criteria for the award are:

- Impact of the research on the field of SET
- Relevance to the larger accounting information systems community
- Relevance to the larger information systems community
- Originality and innovation of the research

Website: <http://aaahq.org/set/awards/outstandingResearcherAward.html>

Upcoming Meetings:

AAA MEETINGS:

March 1, 2012-March 2, 2012
2012 Southwest Regional/FBD Meeting
New Orleans, Louisiana

March 30, 2012-March 31, 2012
2012 Forensic and Investigative Accounting Section Meeting
Chicago, Illinois

March 30, 2012-March 31, 2012
2012 Public Interest Section Midyear Meeting
Orlando, Florida

April 12, 2012-April 14, 2012
2012 Southeast Region Meeting
Savannah, Georgia

April 19, 2012-April 21, 2012
2012 Mid-Atlantic Region Meeting
Philadelphia, Pennsylvania

April 19, 2012-April 21, 2012
2012 Western Region Meeting
Vancouver, Washington

May 10, 2012-May 12, 2012
2012 Ohio Region Meeting
Covington, Kentucky

August 4, 2012-August 5, 2012
5th Annual Conference on Teaching and Learning in Accounting (CTLA)
Washington, DC
Call for Submissions - Expires: March 30, 2012

August 5, 2012-August 5, 2012
17th Annual Ethics Research Forum
Washington, DC
Call for Submissions - Expires: April 1, 2012

NON-AAA MEETINGS:

Allied Academies International Conference, April 4-6, 2012 (CFP below).

Third International Symposium on Accounting Information Systems (ISAIS, June 28-29, 2012.

18th Americas Conference on Information Systems, August 9-12, 2012 (CFP below).

Call for Papers: The Allied Academies, International Conference In New Orleans, LA:

The Allied Academies will hold its Spring 2012 international meeting in New Orleans, Louisiana. Presentation dates will be Wednesday April 4 through Friday April 6, 2012. Conference Paper Submissions and Registration are due by March 5. Base registration, on or before March 5, is \$300, late registration after that date will be \$350. To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies:

Academy of Accounting and Financial Studies (AAFS)

Academy of Banking Studies (ABS)

Academy for Economics and Economic Education (AEEE)

Academy of Educational Leadership (AEL)

Academy of Entrepreneurship (AE)

Academy of Information and Management Sciences (AIMS)

Academy of Organizational Culture, Communications & Conflict (AOCCC)

Academy of Marketing Studies (AMS)

Academy of Strategic Management (ASM)

Academy of Legal, Ethical and Regulatory Issues (ALERI)

Academy for Studies in International Business (ASIB)

International Academy for Case Studies (IACS)

Academy of Health Care Management (AHCM)

Academy for Studies in Business (ASB)

All submissions are handled electronically, through the Allied Academies website (<http://alliedacademies.com/Public/Conferences/2012NewOrleansCall.aspx>). Please note that participants may choose their presentation times when they register. Further, participants who cannot attend physically may choose to participate via the Internet Division. This will enable participation during the two-week period surrounding the conference. There is now a 20% discount on Internet Division registration.

All papers accepted for presentation at the Conference will be published in the appropriate Proceedings. All of the articles submitted for journal and award consideration are eligible for the Accelerated Review Process, which is a double blind peer review conducted by members of the appropriate journal Editorial Board. There is a 25% acceptance rate for these manuscripts, and approved papers will appear in the appropriate journal within a year of submission. In addition, the top 25% of the papers submitted for the conference will be recognized with a distinguished research award.

Third International Symposium on Accounting Information Systems (ISAIS):

The Department of Accounting, University of Melbourne, Australia is pleased to announce the third International Symposium on Accounting Information Systems (ISAIS) commencing in the morning of June 28, followed by a half day on June 29, immediately preceding the annual Accounting and Finance Association of Australia and New Zealand conference (see <http://www.afaanz.org/conferences> for further information).

The intent of ISAIS is to provide a global forum for Accounting Information Systems (AIS) researchers to discuss and critique leading edge research in the field. ISAIS is a unification of the AIS Research Symposium (AISRS), the European Conference on AIS (ECAIS), the Asia-Pacific Research Symposium on AIS (APRSAIS), and the International Research Symposium on Accounting Information Systems (IRSAIS). The International Symposium on Accounting Information Systems (ISAIS) is rotated annually between the University of Central Florida (USA), Tilburg University (The Netherlands) and University of Melbourne (Australia).

The Symposium will include a keynote address, research presentations and a panel session. Each presenter will have 30 minutes to present their research, followed by a discussant (10 minutes) and a further 15 minutes will be allocated for questions and discussion. 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.

ISAIS will be held June 28-29, 2012 at the University of Melbourne, Australia. ISAIS is particularly interested in interdisciplinary papers that draw 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.

Program Chairs:

Carlin Dowling (The University of Melbourne, Australia)

Stewart Leech (The University of Melbourne, Australia)

Scientific Committee (TBC)

Michael Alles (Rutgers, The State University of New Jersey, United States)

Colin Fergusson (The University of Melbourne, Australia)

Mieke Jans (University of Hasselt, Belgium)

Andreas Nicolaou (Bowling Green State University, United States)

Steve Sutton (University of Central Florida, United States)

Eddy Vaassen (University of Amsterdam, The Netherlands)

Carla Wilkin (Monash University, Australia)

Important Dates:

April 30, 2012 - Early Bird Registration Closes June 1, 2012 - Registration Ends

June 30, 2012 – AFAANZ SIG workshops

Call for Papers: 18th Americas Conference on Information Systems:

Seattle, Washington, August 9-12, 2012 (<http://amcis2012.aisnet.org/>)

AMCIS 2012 Track on Decision Support, Data Management Systems, Knowledge Management, and Business Intelligence (sponsored by AIS SIGDSS)

Mini-Track Title: Predictive Analytics

Description: The term Predictive Analytics stems from the field of Business Intelligence. Business Intelligence is concerned with the support of decision-making. Decisions are by nature future oriented (past and presence cannot be influenced anymore). In any case of uncertainty about the future, forecasts are necessary to provide a decision support. Predictive Analytics is a form of data analysis to gather information and apply methods to predict future developments. Therefore, Predictive Analytics can be regarded as a conceptual part of Business Intelligence. But still there is a discussion whether the term is just a vogue expression or whether it can differentiate itself from existing fields like data mining or knowledge discovery. It is perceptible that a couple of publications focus mainly on empirical evaluation. Of course, such a development is comparable to other academic fields like Knowledge Discovery in Databases, which emerged from a practical side as well. To establish it as a field of research, more theoretical background is needed and models need to be provided which describe the process of prediction and the usage of the different methods like simulation or Data Mining. The aim of the minitrack is to address aspects of academic background and practical ones as well. With a critical perspective all aspects of the described field need to be regarded to support an academic perception of the research field.

Topics are (but not limited to):

- * Definition and theoretical background of predictive analytics
- * Methods of Predictive Analytics
- * Data Mining, Knowledge Discovery in Databases, Simulation, System dynamics
- * Decision support in uncertainty
- * Applications of prediction
- * Measurement and metrics of prediction quality
- * Artificial Intelligence
- * Algorithms like support vector machines, artificial neural networks

Important dates:

January 2, 2012 Submission opens

March 1, 2012 Submission deadline

April 2, 2012 Notification of acceptance April 20, 2012 Final camera-ready copy due

Instructions for authors: All conference submissions will be double-blind, peer reviewed, and must be submitted using the online submission system at <http://mc.manuscriptcentral.com/amcis2012>.

For complete instructions for authors and information about the conference, visit the AMCIS 2012 conference website at <http://amcis2012.aisnet.org/> after January 2, 2012.

Mini Track chairs:

Carsten Felden, Technische Universität Bergakademie Freiberg, Germany,
carsten.felden@bwl.tu-freiberg.de

Claudia Koschtial, Technische Universität Bergakademie Freiberg, Germany,
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Contact the Newsletter Editor:



Please send me 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 perhaps!
- 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!

Happy spring semester to all,

Murphy

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