Call for Papers
Journal of Information Systems
Replication Research

The *Journal of Information Systems* (*JIS*) is the academic journal of the Accounting Information Systems Section of the American Accounting Association (AAA). Its goal is to support, promote, and advance accounting systems knowledge. The primary criterion for publication in *JIS* is contribution to the accounting information systems, accounting, and auditing domains by the application or understanding of information technology theory and practice.

This initiative aims to spur replication research. We are interested in research that either challenges "well accepted" findings with current data or research that strengthens the existing thought paradigm. *JIS* will adopt a registration-based editorial process for these papers.

All research is flawed in some way. Given similar findings, replication research raises the collective confidence level in existing beliefs. Replications are also important in areas where retractions occur and the collective knowledge, therefore, is left uncertain. This is not the first call for replications and hopefully it will not be the last. Leading researchers, such as Basu (2012), Waymire (2012), and Salterio (2014), have decried the need for replication for the past decade. This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

To meet the criteria for this call, manuscripts reporting on replications should clearly identify the study or studies being replicated. Authors should consider using a broader application of the scientific method, and all research methods are welcome (archival, experimental, analytical, etc.). As recommended by Salterio (2017), the manuscript should highlight any differences from the original research study (e.g., measurements, manipulations/proxies, participants/data, etc.) and how these differences inform the literature (e.g., validity/robustness of construct). Example areas of possible replications include, but are not limited to:

- XBRL usefulness to market participants
- IT performance measures
- Cybersecurity/breach effects (broadly stated)
- IT governance measures and impacts on firms/stakeholders

Registration-Based Editorial Process
Stage 1: Author submits a proposal for consideration to Editor Robert Pinsker at rpinsker@fau.edu. Editors and reviewers evaluate the proposal. If approved, the editor makes a recommendation with an outline of conditions/deliverables to the senior editors. The senior editors notify the author to proceed with the replication paper as outlined in the letter from the editor.

Stage 2: Author submits the completed replication paper via the *Journal of Information Systems* submission system (https://www.editorialmanager.com/isys/default.aspx) using the 'Research' article type. Editors and reviewers evaluate whether the authors have sufficiently completed the proposal as outlined in stage 1. Papers that have successfully executed their proposal will be published in *JIS* (following any necessary revisions).

If you have any questions, please contact the editor Robert Pinsker rpinsker@fau.edu or the *JIS* editorial office at *JIS@aaahq.org*.

References:
Basu, S. 2012. How can accounting researchers become more innovative? *Accounting Horizons* 26 (4): 851–870.

Salterio, S. 2014. We don't replicate accounting research–or do we? *Contemporary Accounting Research* 31 (4): 1134-1142.

Salterio, S. 2017. Initial thoughts and guidance on publishing replications in BRIA. *Behavioral Research in Accounting*. Available at https://aaahq.org/Portals/0/Users/029/13/3613/BRIA%20replication%20guideance.pdf. Last accessed July 15, 2020.

Waymire, G. B. 2012. Seeds of innovation in accounting scholarship. *Issues in Accounting Education* 27 (4): 1077–1093.