Call for Papers
Journal of Information Systems
Descriptive Research for Theory Building

The *Journal of Information Systems* (JIS) is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association. 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.

Descriptive research on AIS practices can be used for theory building. To this end, *JIS* will adopt a registration-based editorial process for publishing well-developed descriptive research papers for theory building. This is an ongoing call for papers. There is no due date and papers will be processed as they arrive.

There are many emerging or under-researched technologies, technological applications, and technical roles about which accounting academics know relatively little. Yet, it is these very contexts and roles that can and should motivate our future research and support theory building. We invite researchers to gain and report on the knowledge needed by the AIS academic community for this purpose, while developing potential research questions to stimulate empirical investigation.

To gain understanding of the chosen topic, authors could interview those in the field, conduct surveys, or join with a practitioner as a co-author. Practitioners may lack either the time to write an article for *JIS*, the writing skills to put their knowledge down on paper, or the confidence to write for an academic audience. Still, they would make valuable resources for AIS researchers. There are many other ways academics could achieve this goal, as well.

The end result should provide a very descriptive paper about the technology, application, role, or process. The paper should also focus on issues related to the AIS domain, such as risks and controls. A literature review of any relevant practitioner literature on the subject would also be very useful. The paper should use these as a foundation to propose research questions for future research.

Possible topics could include, but are certainly not limited to:
a) How are cyberattacks being detected and how are vulnerabilities being remediated? How is cybersecurity risk management being deployed within organizations and how effectively?
b) Who within organizations is involved in evaluating newer AI systems and how is this controlled?
c) What are the best practices for RPA bot governance?
d) Adopting agile development while also practicing a well-governed development process (DevOps) can lead to conflict. How do organizations practice each of these and how do they balance their contrasting demands?
e) How are organizations managing transitions from ad hoc analysis approaches (e.g., spreadsheets) to more controlled, scalable, robust analysis approaches (typically staged on industrial-strength platforms with query tools)?
f) What are the techniques and issues related to configuration management and security provisioning in the cloud?

g) How can accounting systems be made more resilient to external events (e.g., pandemics with the ensuing social distancing)?

h) How is edge computing affecting accounting systems?

Registration-based Editorial Process

Stage 1: Author submits a proposal for consideration to editor Michael Davern, mjdavern@unimelb.edu.au. 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 of descriptive research papers Professor Michael Davern, mjdavern@unimelb.edu.au, or the *JIS* editorial office at JIS@aaahq.org.