

# *Journal of Information Systems*

## Editorial Policy

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems Section of the American Accounting Association. *JIS* publishes high-quality, leading-edge research that advances Accounting Information Systems (AIS) knowledge. The *JIS* website is at <https://aaahq.org/Research/Journals/Journal-of-Information-Systems>

### OVERVIEW

*JIS* welcomes research and practice articles and commentaries as well as papers on special topics as discussed below. All the papers in *JIS* must contribute to AIS or IS/IT-related accounting or auditing research. This contribution may be direct, by working with settings in AIS or IS/IT-related accounting or auditing. Equally important, the contribution may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology or other fields. Evidence of this contribution may be highlighted by drawing from theories and evidence in the AIS or IS/IT-related accounting or auditing literature. It may also be made by drawing conclusions in the paper for research and practice in AIS or IS/IT-related accounting or auditing. It is the author's responsibility to ensure these contributions are apparent.

*JIS* seeks to publish papers that demonstrate high levels of communication with its target audience. Readers of *JIS* include researchers with training in a variety of disciplines, including information systems, computer science, accounting, and auditing. Many in the AIS research community have formal training in IT as well as in IS/IT-related accounting and auditing. Additionally, the AIS research community traditionally has strong connections with the professional community in accounting-related professional services firms, IT consulting and technology firms, and private and public sector organizations. Papers published in *JIS* should actively engage with this broad audience, without sacrificing research quality. *JIS* also seeks to publish highly innovative research. The innovations may arise, for example, from unique experimental methodologies, new or meta-theoretic developments, or bringing order to an unsettled body of research. Authors are invited to highlight their manuscript's innovative characteristics in their submission letter. *JIS* highly values straightforward language that communicates concepts and graphical approaches in the communication of complex issues and data analysis. As discussed below, material that is necessary for understanding the paper at a deep technical level should be provided separately in the submission and will be maintained as Supplemental Materials, in the AAA Digital Library.

### AREAS OF INTEREST AND RESEARCH METHODOLOGIES

Areas of interest to *JIS* include, but are not limited to:

- Artificial Intelligence, and Machine Learning
- Biological Information Systems
- Blockchain and Distributed Database Systems
- Cryptocurrencies
- Cybersecurity
- Continuous Reporting, Monitoring and Assurance
- Cloud Computing and System Outsourcing
- Data and Process Mining
- Data Analytics
- Data Visualization
- Decision Aids, Decision Support Systems, and Group Support Systems
- Digital Business and E-Commerce/
- Enterprise Systems
- Financial Reporting and Systems
- Fraud and Forensics
- General AIS Frameworks

- Geographical and Space Information Systems
- Human Computer Interaction
- Human Judgment
- International Aspects of AIS
- Internet-Based Financial Reporting, XBRL
- IT Audit and Monitoring
- IT General and Application Controls
- IT Governance
- Knowledge Management
- Managerial Accounting and Systems
- Mobile Computing
- Organization and Management of IS
- Organizational Factors Influencing Human Judgment and IS Design and Functionality
- Quantum Computing
- Robotic and/or Intelligent Process Automation
- Social Media
- Socio-Technical Issues
- Sustainability and Systems
- Systems Analysis and Design
- Taxation and AIS
- Value of Data, Information and Systems and Return on IT Investment

*JIS* welcomes all research methodologies, including, but not limited to:

- Analytic
- Archival
- Descriptive Research for Theory Building
- Design Science
- Experiment
- Field or Case Study
- Interviews and Other Individual or Group Behavior Method
- Literature Review
- Simulation
- Survey

## **MANUSCRIPT TYPES**

### *Research Articles*

*JIS* welcomes research studies in any of the above content areas or in other areas that contribute to research in AIS or IS/IT-related accounting and auditing. *JIS* embraces a wide range of research methodologies. Research articles are normally no more than 7,500 words in length; however, the journal supports publication of research articles with online archives of additional analysis, data sets, and research instruments. The primary qualifications for publication of research articles in *JIS* are the quality of research, with direct or indirect contribution to AIS, or IS/IT-related accounting and auditing, and exposition.

### *Research Letters*

*JIS* publishes short research letters that report studies of time-dependent situations. The objective of this section is to facilitate the rapid dissemination of important accounting research. These situations may include recent developments in the institutional environment or input to regulatory standards setting. Research letters should not exceed 3,000 words in length. Reviews of research letters will take place within a short period from receipt, and there will be only one revision. Authors should identify research letters to the senior editors on submission and provide support for their manuscript's classification for this section.

### *Practice Section Articles*

Papers in the practice section consist of scholarly reports relating to significant advances in information systems or information technology; analysis of current, historical, and future practices; and descriptive studies of current information system practices and use. Contribution for practice section papers is based on whether the study has the ability to inform academic research on the state of AIS technology and practice and not on whether the paper informs practitioners in the workplace. Practice articles can inform research by raising unanswered questions, by revealing the limitation and bounds of current theory, and by suggesting avenues for future research.

### *Comments on Previously Published Articles*

*JIS* invites comments on previously published articles. Reviewers of submitted comments will include at least one of the author(s) of the critiqued original article. Authors of critiqued original articles will be invited to write a reply to accepted comments. Unless there is very strong interest in the discussion to our readership, as determined by the Senior Editor(s), such comments will normally not go through more than one round of comment/rebuttal.

### *Invited Commentary*

On occasion, the Senior Editor(s) may identify topics about which commentary to our readership is considered informative. The Senior Editor(s) will invite recognized leaders of the AIS research community to prepare commentary on the topics. The manuscripts will go through a modified review process, with reviewers chosen for the purpose of improving the communication of central ideas within the document.

### *Research Papers on Special Topics*

*JIS* has developed a series of calls for papers on the following special topics: Literature Review and/or Research Synthesis, Methodology, Descriptive Research for Theory Building, Innovative and Novel Research Datasets, Replication Research. Given the nature of these topics, the calls will remain open and ongoing (i.e., there is no due date and papers would be processed as they arrive). *JIS* has adopted a registration-based editorial process for papers on these special topics. For more details, please see <https://aaahq.org/Research/Journals/Journal-of-Information-Systems>.

## **SUBMISSION OF MANUSCRIPTS**

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/isys>. This site as well as the journal homepage (<https://aaahq.org/Research/Journals/Journal-of-Information-Systems>) contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text. All authors are notified by email when a paper has been successfully submitted.
2. Submitting authors are required to enter a valid ORCID during submission. All co-authors will be asked to confirm authorship. Co-authors are encouraged to provide an ORCID.
3. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
4. For manuscripts reporting on field surveys or experiments: Please ensure that reporting of descriptive statistics and of models and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means, (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text, and (3) ensuring ANOVA, MANOVA, ANCOVA, etc., tables are complete, including all estimated terms,

including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.

5. Manuscripts that report surveys, interviews, qualitative studies, or experiments utilizing human subjects must verify approval by the institution at which the experiment took place. *This includes manuscripts reporting quantitative data or testing the use of cases or instructional resources (e.g. surveys, interviews or quotes from students, faculty or others about the materials being tested).* Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process. Before submission, please refer to the disclosure on human subject research below in Additional Information.
6. Authors are responsible for recognizing and disclosing any financial or non-financial conflicts of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, patents, inventions, honoraria, stock options/ownership, royalties, and consultancies. Authors must (1) indicate whether there are conflicts of interest in the cover letter, (2) include definitive disclosure statements for each author on the separate title page after the acknowledgements, and (3) during submission, affirm that disclosures have been made for each author. The existence of a conflict of interest does not preclude publication in the journal.
7. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments include when an editor or reviewer (1) is an author of the paper; (2) has a personal relationship with an author that prevents the editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. Note, this may not be an exhaustive list. For example, for case studies or learning strategies a conflict is presumed to exist when an editor or reviewer has helped the authors with their efficacy and/or data. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
8. Authors need to disclose the use of generative AI and AI-assisted tools in their work. Use of AI and AI-assisted writing tools must be consistent with the AAA policies on Authorship and Plagiarism, as well as other requirements listed in the AAA's [Publications Ethics for Academic Research](#).
9. All journal submissions require payment of a non-refundable submission fee, with AAA members paying a reduced amount as a member benefit. Payments can be made at <https://my.aaahq.org/Shop/Product-Catalog>.
10. Revisions should be submitted within the deadline requested by the journal or the editor, otherwise they will be considered new submissions, requiring a new submission fee.

## REVIEW PROCESS

The review process consists of the following:

1. The senior editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an editor and a minimum of two reviewers for formal review. The editor is responsible for ensuring reviewers have the appropriate expertise to review the manuscript and have no conflicts of interest. Editorial board members serve as the primary panel of reviewers, though ad hoc reviewers with appropriate expertise may be asked to review. All reviews are double-blind. Protecting the anonymity of authors and reviewers is one of the most critical goals of the editorial process.
3. The editor evaluates comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the reviewers. The senior editor reviews and approves all editor decisions.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. All decisions are final and not subject to appeal.
7. Consistent with our Publication Ethics policy on plagiarism all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted. Authors are responsible for obtaining reprint permissions. For a full version of the Plagiarism policy, please refer to the American Accounting Association's [Publications Ethics for Academic Research](#).

The review, as outlined above, is an overview of the actual process. The senior editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to utilize research efforts relevant and rewarding for all concerned.

### **ADDITIONAL INFORMATION**

Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words. However, due to the nature of qualitative research that necessitates longer papers, papers in that area should generally not exceed 12,000 words.

A summary, not exceeding 150 words, should be on a separate page immediately preceding the text. The summary should be nonmathematical, easily readable, and should emphasize the significant findings and implications for practice and theory. The intent is to enable both practitioners and academics to determine the relevance of the article to their own interests. Thus, the language should be less formal than that used in the article itself, and discussion of method should be brief, unless that is the main focus of the article. The page should include the title of the article, but should exclude author's name or other identification designations.

Additionally, mathematical notation should be employed only where its rigor and precision are necessary, and, in such circumstances, authors should explain the principal operations performed in narrative format. Equations should be numbered in parentheses flush with the right-hand margin. Notation should be avoided in footnotes. Use standard mathematical notation and symbols. Do not use wingdings, geometric shapes, or images.

For more information on properly formatting manuscripts for submissions, please review the

## **Human Subject Research Disclosure**

Many approaches to accounting research involve interactions with, and about, human beings. Given the general rise in hybrid, multi-method, and blended research projects, many accounting research projects are now subject to human participant review. Broadly speaking, any research that involves interactions with human participants, even tangentially, are subject to country-specific government rules and regulations. In the US, rules promulgated by the FDA of the US government (HRP-001) set out the following definitions:

**2.16 Human subject** means a living individual about whom an investigator (whether professional or student) conducting research:

(i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or

(ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens

2.16.1 **Intervention:** Physical procedures by which data are gathered (for example, venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes.

2.16.2 **Interaction:** Communication or interpersonal contact between investigator and subject.

2.16.3 **2.16.3. Private Information:** Information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information which has been provided for specific purposes by an individual and which the individual can reasonably expect will not be made public (for example, a medical record)

**2.28 Research** means a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge.

Universities are generally responsible for enforcing these rules and regulations for all researchers affiliated with the university, and researchers are often required to obtain training on IRB regulations. Researchers are responsible for familiarizing themselves with the appropriate rules and regulations before undertaking a research project. If human subjects are involved in any way—as a participant in a lab experiment, a respondent to a survey, a focus of an interview, or as the result of an intervention associated with a field experiment—it is highly likely that the project will require review by the researcher's university-based Institutional Review Board (IRB). Projects by accounting researchers may be exempt from IRB review or eligible for an expedited review process. However, the decision to obtain an IRB review is not the researcher's and it is always best, when in doubt, to obtain an assessment from the local IRB.

Failure to obtain appropriate clearance from the IRB of an author's university is grounds for a desk reject of a submitted paper. Personal assurance from an author is not adequate support for waiving this policy. Authors should be aware that different universities may have different approaches to IRB approval, including whether all authors have to seek IRB approval at their local institution. Further, US-based researchers normally need local IRB approval for cases where the human participants are in different countries or legal jurisdictions. Author teams composed entirely of non-USA based authors must comply with the local equivalence to US IRB rules and be prepared to offer proof of such clearance. This policy statement does not substitute for an assessment by the local IRB and, if in doubt, always obtain clearance from your local IRB.

For more information, please refer to the Human Subjects Research policy in the American Accounting Association's [Publications Ethics for Academic Research.](#)