Proposal for Collaboration between the AAA IS (AAA-IS) Section and the Accounting Information System Educator Association (AISEA)

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Background:

Currently there are two complementary associations for accounting educators that specialize in AIS education: Accounting Information System Educator Association (AISEA) and the American Accounting Association IS section (AAA-IS). Many of the educators are members of both organizations.

The AAA-IS section currently sponsors two publications for its members: the Journal of Information Systems (JIS) and an online Compendium of Classroom Cases generally known as C3, which is published yearly to tri-yearly. The current Editors of C3 are Ronny Daigle and Sarah Bee, both are members of AAA-IS and AISEA. JIS publishes empirical research relevant to AIS issues and until recently also published some articles relevant to teaching AIS. Approximately two years ago, the editorial board of JIS decided to stop publishing teaching related articles and materials in JIS. However, AAA-IS still expressed strong support for teaching related publications.

The AISEA currently publishes the online AIS education journal, the AIS Educator Journal. This journal, which was introduced in 2006, is registered in Cabells and publishes one issue per year. Though the current editorial guidelines of the journal allow for articles related to AIS practice that will benefit the classroom, of the 14 articles published in the first two issues, 13 were instructional materials, and one evaluated the relationship between student characteristics and online education success. The journal is hosted by Atypon with solutions (where applicable) hosted on the AISEA web site. The current Editor is Stacy Kovar, a member of both the AISEA and the AAA-IS section. The journal is currently funded by the AISEA from conference proceeds. Access to the journal is open to the 'world' with access to solutions limited to AISEA members. There is no submission fee. Submissions originate from two sources: direct submission to the editor and submission via AISEA conference submission and participation.

Purpose of the proposed collaboration:

Given the complementary nature of the organizations and the background provided above, this document examines the potential for joint collaboration between the AAA-IS section and the AISEA on an online journal for publication of AIS-related material.

The goal is to provide the best outlet for AIS educators to exchange teaching materials and to provide an outlet for empirical research on methods and tools used to teach AIS. Thus, relevance to teaching AIS would be the primary criterion for acceptance. The target audience is primarily academics that teach AIS but articles may be useful to other accounting educators. An online journal is particularly appropriate for this purpose as generally instructors modify cases or teaching tools to suit their particular class situation/textbook.

Appropriate topics may include, but are not limited to the following:

1) Research about AIS education methods from a variety of perspectives (for example, classroom or laboratory experiments)

2) AIS educational cases with solutions

3) Tutorials and demonstrations of useful new applications, software, or tools

4) Research presenting the importance of content that might be integrated into AIS courses

5) New course or program descriptions

6) Innovative, or especially successful, methods for teaching AIS courses or topics

Relationship with other AAA journals:

The purpose of this journal is not to compete with the existing AAA journals, JIS, or *Issues in Accounting Education* (IAE). Rather, the mission of the journal is expected to be complimentary to those journals.

The proposed journal would exclude articles that are considered basic research in AIS such as the articles published in JIS. This type of article, while currently published in the AISEJ, would not be published in the new journal. The teaching materials could potentially overlap those published in IAE; however, they would be focused on teaching AIS only and not other accounting topics. Also, teaching materials could be published that are not supported by rigorous statistical analysis which is generally required for articles published in IAE.

Further, sharing of teaching materials is particularly important for the AIS discipline due to the continuous nature of technological change and the hands-on project oriented teaching that instructors generally use for AIS. Finally, the online format is significantly different from that used by IAE and is important for AIS instructors who generally modify case material to suit their particular class situation.

Options for collaboration:

Four potential options are presented below. It would be possible to start with one requiring less collaboration and use that as a trial run before going forward; however, discussions with the AAA indicate a very strong preference to move immediately to option 1 if that is the decision of the two groups. Potential costs and issues are identified after each option.

1. A new joint online journal hosted with the other AAA journals. Solutions stored via link to AAA Commons or other similar area (accessible to members). This new journal would be published in lieu of the current AIS Educator Journal and C3.
    - ***a.*** Costs would be $37 per page to cover the online review and publication process. Putting solutions in another format would save on number of pages included in this fee. The collaboration would spread the cost between the two organizations. The cost sharing would be determined by a joint publication committee (consisting of three members from each organization).
    - ***b.*** Would require the highest level of collaboration but could also result in the widest exposure and credibility from being an AAA publication.
    - ***c.*** A joint publication committee would determine how conference submissions would be included in the new journal.
    - ***d.*** See Editorial Selection guidelines below. These guidelines provide a plan to include representation from both groups.

2. A new joint online journal hosted as the AISEJ is currently published using the AISEA host for the journal and the AISEA web site for solutions. The AAA would provide a link to this site on the AAA-IS section website. The journal would be published in lieu of the current AIS Educator Journal and C3.
    - ***a.*** Costs would be the same as those currently being paid by the AISEA.
    - ***b.*** Would also require high level of collaboration. Would have wider exposure, however the articles would not be included in the AAA downloads to aggregators.
    - ***c.*** A joint publication committee would determine how conference submissions would be included in the new journal.
    - ***d.*** See Editorial Selection guidelines below. These guidelines provide a plan to include representation from both groups

3. A joint online journal published using a methodology similar to C3.
    - ***a.*** Costs may be less for the technology, but the person time would be much greater.
    - ***b.*** Would need to redo work that has already been done by the AISEJ with none of the benefits of being a AAA journal.
    - ***c.*** This option could be combined with 1 or 2 and used to host only the solutions or additional information for cases etc. This would eliminate the cost in #1 for those pages.

4. Leave the journal with AISEA and have a link on the AAA-IS website.
    - ***a.*** The costs would stay the same, but would be supported entirely by AISEA as they are now.
    - ***b.*** Would require little collaboration as journal would remain under AISEA.
    - ***c.*** Would have less exposure.
      Would not change the publication standards or process for AISEJ

<u>Organizational opportunities for entering into a collaboration:</u>

A joint journal is a strategic opportunity for both the AAA-IS section and the AISEA.

Advantages to the AAA-IS section include:

- No need to create a new online journal
- Potential amalgamation of C3 into an ongoing journal that would not require “start up” every 3 years
- The exploration of a non-traditional interactive journal format with AAA journal hosting company – could again be leaders in using technology
- Cost sharing for the new journal
- Potential for more issues and thus more opportunity to publish

Advantages to the AISEA include:

- Access to AAA editorial support such as proof reading and review tracking
    - Use of online system to facilitate the entire review and publication process
- Increased visibility of the journal due to AAA relationship with journal aggregators
- Cost sharing for the new journal
- Potential for more issues and thus more opportunity to publish

Suggested guidelines for selecting Editor, Associate Editors and Editorial Board of a The Journal (effective under option 1 or 2)

Editor The Editor shall be selected to serve for a three-year term. The editor can serve for a maximum of two terms or six years. To facilitate selection of a new editor, both the AISEA and IS Section will appoint three members each to the Education Publication Committee. Each organization will have discretion with their own process of choosing its three members to serve on the committee. The chair of the committee will rotate annually between the two groups to provide equal representation. The committee will take nominations for the Editor from the members of both organizations, but will also solicit qualified candidates. To be considered for the position of Editor, an individual must be a member in good standing of either organization and should be a tenured faculty member at a university. It is expected that the new Editor has demonstrated his/her capabilities for the position, such as through past service as Associate Editor of the Journal. The committee will make a recommendation for the new Editor, subject to confirmation by both the AISEA Board of Directors and IS Section Executive Committee. Where practicable, the Editor will rotate between organizations.

Resignations In the event that the Editor steps down prior to completion of his/her term, the Education Publication Committee will recommend, subject to confirmation by both the AISEA Board of Directors and IS Section Executive Committee, one of the Associate Editors as interim Editor until the selection process can be completed for a new Editor.

Removal of Editor In the event that the Editor fails to perform his/her duties in a manner that maintains a high standard of quality for the Journal, both the AISEA Board of Directors and IS Section Executive Committee shall notify the individual of their concerns, giving 15 days for the individual to respond in writing to their concerns. In the event that these concerns are not addressed via this response, these concerns should be communicated in writing to the members of the Editorial Board, to allow their input. In the event that this process does not resolve the concern, both the AISEA Board of Directors and IS Section Executive Committee may vote to remove the individual from office. The individual will be notified, in writing, of this decision, with appropriate justification provided. In this event, a new Editor will be selected via the process described above for Resignations.

Associate Editors Two Associate Editors will be appointed and serve at the pleasure of the Editor. At any time, at least one of the Associate Editors must be a member in good standing from each organization. The Associate Editors are responsible for completing activities as assigned by the Editor, which may include coordinating reviews of papers and performing administrative tasks related to the Journal.

Editorial Board Members The Editor will appoint members of the Editorial Board as needed to support the editorial mission of the Journal. Members of the Editorial Board must be members in good standing of either organization upon appointment, but need not maintain their membership to remain on the Editorial Board. The editor should select individuals who have demonstrated quality service, such as reviewing for the Journal or a conference affiliated with either organization. The Editor should make every effort to have equal representation from the two organizations. Members of the Editorial Board will typically serve a 5-year term, but can be relieved of service by the Editor in the event that they fail to perform responsibilities as assigned by providing quality reviews. An Editorial Board Member's term can be renewed at the discretion of the current Editor.