

AIS Newsletter

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President's Letter

Robin Pennington, North Carolina State University

Hello all,

I am looking forward to serving as your president this year. I want to start by thanking my predecessors, Rob Pinsker and Tina Loraas, for their excellent service and commitment to our section. I also want to thank all the new volunteers for the 2017-2018 academic year. I greatly appreciate your willingness to serve and move the AIS section forward.

In the upcoming year, I plan to continue Rob's work regarding our commitment as a section to mentoring AIS Ph.D. students. I would like to start by taking this opportunity to highlight several important initiatives that I believe will be valuable resources to our new AIS scholars. First, our newly created websites for AIS Research Proposals and Dissertation Committee Support have been launched. AIS researchers looking to improve their research can submit one-page proposals to get early feedback from senior AIS researchers. AIS doctoral candidates who need dissertation committee support can request help from senior AIS researchers at other institutions via our new website. We hope making these important connections available will encourage more Ph.D. students to join our AIS community and continue to improve our body of research.

We also have exciting opportunities at our upcoming AIS/SET midyear meeting in Newport Beach, California thanks to Dan O'Leary, conference chair, Andrea Kelton, research paper chair, Diane Janvrin, education paper chair and Chris Wolfe, New Scholar's Consortium coordinator. The conference will kick off with an excellent program at the New Scholar's Consortium and preconference workshops. The following day, panel sessions will include "Current Value of an AIS Ph.D. Part 2" and there will be a concurrent session dedicated to research proposals in addition to all the traditional research and education paper sessions. I would like to encourage all of our members to attend and take part in the midyear meeting activities.

The spring semester will also offer opportunities to AIS researchers in the 3rd *JIS* Conference to be held in Durham, North Carolina. Thank you to *JIS* Co-Senior Editors Alex Kogan and Pat Wheeler and conference co-editors Pamela Schmidt and Graham Gal for all the hard work and continuing this very important conference. I cannot express enough gratitude and appreciation to our past *JIS* Co-Senior Editors Mary Curtis and Roger Debreceeny for making this conference a tradition. Mary and Roger also worked tirelessly to get *JIS* into the Social Sciences Citation Index (SSCI) and it looks very promising that *JIS* could be accepted in 2018. *JIS* recently was accepted into the Emerging Sources Citation Index (ESCI) and a final decision on the SSCI will be made in

the coming year. Our journal is so important to so many in the AIS community so keep your submissions coming!

Many more opportunities are shared in the following newsletter. I hope the fall semester goes smoothly for all and I look forward to seeing you in Newport Beach.

Robin Pennington
2017 - 2018 AIS Section President

News from the AAA Council

Sent on behalf of 2017-2018 Council Chair Markus Ahrens

Dear Council Members,

Thank you all for a great meeting on Sunday, August 6th at the Annual Meeting in San Diego. Below is a brief summary of that meeting that you may share with your Segments. Please consider asking your Segment leadership to share this information with the membership either through an email or newsletter.

2016-2017 Council Chair Mark Dawkins welcomed everyone to the August 2017 Council Meeting. Outgoing Council members were recognized for their service, and incoming Council members and Segment Leadership were welcomed.

Executive Director Tracey Sutherland reflected on the past 10 years of the Association in terms of core activities: Membership, Publications, Meetings and headquarters. Membership has been on an upward tick and we are at our third highest year in the past 10 years. The Hasselback Directory will now be done by the AAA as an online directory to be called the "Accounting Faculty Directory." The Accounting Hall of Fame will be joining the AAA. A Transition Team has been put in place to ensure a smooth transition. Annual Meeting figures are on par with Atlanta's numbers. The third Accounting IS Big Data meeting will be held in September, and the Fall Segment Meetings will be starting to take place in October. The lease space at our headquarters building is in the process of being shown by our realtor to a potential tenant. The AAA is investigating meeting submission systems in addition to the current All Academic platform.

Chief Innovation Officer Julie Smith David spoke about trends in journal downloads and the fact that the AAA has had over 2 million downloads for the first time. *The Accounting Review (TAR)* has the largest number of journal downloads, and the *Journal of Management Accounting Research (JMAR)* has had a large upswing in the number of downloads. The question of whether to make the Section journals available to all AAA members remains as the majority are currently only available to members of the Section.

Julie Smith David gave an overview and update on AAA Finances related to the reporting problem with batch reporting in January. Consultants assisted with solutions and no problems were found by the Auditors. On July 17, financial reports were sent to Sections. A Task Force, led by Anne Farrell, was developed to talk about what future financial reports should look like.

As a reminder and overview, Julie reviewed the Sustainability Mindset Model that was the focus on the April Council Webinar. One concept from this webinar focused on the importance of an Impact Strategy and how this must be examined along with an organization's Financial

Strategy. Julie gave an overview of the Matrix Map which looks at an organization's programs to see how much impact the services have as well as the Profitability. The BOD came up with a draft Intended Impact Statement – "Engage and inspire the global accounting community, broadly defined, to advance accounting as a learned profession through the purposeful integration of research, teaching and practice." The Council then worked on an activity at each table to focus on a Segment's Impact Scoring to an area of interest/focus and identify the following: the contribution to Intended Impact, Excellence in Execution, Community Building, Significant Unmet Need. Discussions from each table followed so that everyone understood the methodology of scoring.

Mark Dawkins gave a review of the tasks that Council accomplished in 2016-2017, including developing a Council Guest Policy, At-Large Panel sessions for the Annual Meeting, and the population of the slate for the BOD position of Director-Focusing on Membership.

2017-2018 Council Chair Markus Ahrens gave an overview of the activities to come in 2017-2018 by month, including the dates for the Fall and Spring Council Meetings and the May Council Webinar. Markus also thanked outgoing Council Chair Mark Dawkins for his service on Council.

Mark Dawkins reminded Council that following the August meeting, the election for the Chair for the 2017-2018 Council Ballot Committee would occur. Voting for the three candidates will take place electronically via two rounds of voting. Following the Council meeting, voting was conducted electronically. Theresa Libby was elected as the 2017-2018 Council Ballot Committee Chair. Thanks to Urton Anderson and Greg Burton who also participated in the election.

The Call for Nominations for the Board of Directors positions opened on August 28th. Please take the time to nominate qualified candidates for these very important positions. As a reminder, Council will select the candidates for the Director - Focusing on Segments position at the November Council Meeting.

Finally, the November Council meeting will be in National Harbor, MD on Saturday, November 11th. I look forward to seeing you there.

Regards,

Markus Ahrens
2017-2018 Council Chair

2017 Pre-ICIS Workshop on Accounting Information Systems

Please join us at the 2017 Pre-ICIS Workshop on Accounting Information Systems in Seoul on Saturday, December 9, 2017. The day-long workshop will be followed by an evening celebration and networking dinner at a local pub/restaurant. More information can be found at <http://sigasys.aisnet.org/>.

Call for Papers for 2018 International Conference on Computer Auditing

March 17-18, 2018, Dubai, UAE

Venue: Al Dar University College

<http://www.iacae.org/ICAEA2018>

Paper Submission Deadline: December 15, 2017

The 2018 International Conference on Computer Auditing and ICAEA Annual Meeting aims to bring together researchers, lecturers and practitioners interested in computer auditing education and other aspects of information systems and technology involving advanced business analytics.

ICAEA International Conference promotes the exchanges, discussion, and dialogues on how to develop innovative training methods and teaching materials for computer auditing training quality assurance. The participants exchange new ideas, grounds, premises, and findings in the fields of computer auditing and business analytics. The focus of the conference is on private firms, public agencies and academics.

Conference Areas:

1. Digital Business: Innovation, Strategy and Governance
2. Identify VAT implementation strategy and internal control for Enterprises
3. Electronic Invoice System/ERP/POS implementation and Adoption
4. Tax Compliance & Legal: FACTA, BEPS and Anti-Bribery
5. Government Tax Auditing System Implementation and Experience
6. Tax Auditing Technology and Application
7. Financial Technology (FinTech) and Regulatory Technology (RegTech)
8. Big Data, Data Mining and Business Analytics Technology
9. Computer Assisted Audit Techniques (CAATs), Auditing Software and GRC Software
10. Computer Auditing Applications and Experience
11. Modern Accounting/Taxation Education and Training
12. Other related fields in Computer Auditing

Participation to the Conference:

The Conference is an opportunity to present research, case studies, software tools, technology or solutions. Participants will have the possibility to make a presentation of the results of their research on one of the themes of the Conference, and to interact with their scientific, artistic peers, in a friendly and constructive environment.

The ICAEA International Conference encourages the following types of submissions:

- Research Papers - Completed research papers in any of the topic areas listed above or related areas. (8-15 pages maximum)

- Case Studies/ Reports - Case studies or industrial reports in any of the topic areas listed above, or related areas. (4-10 pages maximum)
- Software/ Research Proposal/ Student Papers - Software demonstration, ongoing research proposal or student projects in any of the topic areas listed above, or related areas. (2-6 pages maximum)
- Abstract or Proposals for Future Research - Incomplete research or ideas for future research in order to generate discussion and feedback in any of the topic areas listed above, or related areas. (1-4 pages maximum)

Submission format:

All submissions should be MS Word or PDF file and use the APA writing format.

See <http://www.apastyle.org/> for details.

Online submission: All submissions must be done through EasyChair

<https://easychair.org/conferences/?conf=icaea2018>

All submissions must be anonymous and will be peer-reviewed.

Conference and *JETA* (Dual Consideration) Submissions

The authors can choose to submit papers to the conference and the *Journal of Emerging Technologies in Accounting (JETA)*, published by the American Accounting Association) for possible publication considerations. These papers should constitute original research that is not currently being considered for publication or has not been previously published elsewhere. Before the submission, authors are encouraged to search and read papers that have been published at *JETA* through the AAA digital library (<http://aaajournals.org/loi/jeta?code=aaan-site>). For concurrent consideration at both the conference and *JETA*, authors should submit their manuscripts to both the EasyChair submission system (for the conference) mentioned earlier and using the *JETA* online submission system (for the journal) at <http://jeta.allentrack.net/>. Please clearly specify in your cover letters to conference and *JETA* that your submission is a dual submission and is intended for presentation at the conference.

Important Dates:

- December 15, 2017: Submission of full papers
- January 15, 2018: Notification of acceptance (+/- two days)
- January 31, 2018: Final papers + Copyright + Early Registration
- March 10, 2018: Final Registration
- March 17-18, 2018: The 2018 International Conference on Computer Auditing

Registration:

- Registration Fee:
 - Full Registration: \$ 500 USD (before March 10, 2018)
 - Early Registration: \$ 400 USD (before January 31, 2018)
- Workshop fee covers:
 - Full workshop participation,
 - Conference material (Conference booklet, Disk and so on)
 - Coffee breaks

Notice: Accommodation, meal and travel expenses are not included in the workshop fee.

Conference Chair:

Dr. Shi Ming Huang FBCS CPA CEAP
Dean of Research and Development
Professor of Accounting and Information Technology
National Chung Cheng University
Taiwan

Conference Co-Chairs:

Prof. Dr. Ezz Hattab
President, Al Dar University College, Dubai UAE

Dr. Tawei (David) Wang,
Professor, School of Accountancy and MIS, DePaul University, USA

About ICAEA

ICAEA (International Computer Auditing Education Association) is registered as a non-profit organization in BC, Canada with Society Incorporation Number S-0060477. Please visit the official website at <http://www.icaea.org> regularly for updates. Contact email: <mailto:icaea01@gmail.com>

Call for Papers for 2018 Text Analytics in Accounting



The Special Topics in Strategic and Emerging Technologies in Accounting Conference

The 2018 conference on Special Topics in Strategic and Emerging Technologies will focus on research in "Text Analytics in Accounting." The conference, sponsored by the Strategic and Emerging Technologies section of the American Accounting Association and the University at Albany-SUNY Department of Accounting and Law, will be held at the SUNY Global Center in New York City on Friday March 9, 2018. The SUNY Global Center (<https://www.suny.edu/about/nyc/tour/>) is located on 55th Street between Park Avenue and Lexington Avenue. The conference will feature a keynote and luncheon speaker from professional practice.

The conference registration fee is \$50.00, payable by check. Checks should be made out to: **The University at Albany Foundation** and sent to the attention of:

Ms. Lisa Scholz
The University at Albany-SUNY
Massry Center BB 308
1400 Washington Ave.
Albany, NY 12222

The deadline for conference registration is **February 1, 2018**. Conference registration includes a light breakfast, a box lunch and an end of conference hors d'oeuvres reception. Authors of accepted papers, conference speakers and students receive complementary conference registration. Students should send their registration information (name, email and university affiliation) to Ingrid Fisher ifisher@albany.edu.

There is a small block of rooms reserved for conference attendees at the Fitzpatrick Manhattan (<https://www.fitzpatrickhotels.com/fitzpatrick-manhattan/>) at the conference rate of \$198.00/night and another small block reserved at the Fitzpatrick Grand Central (<https://www.fitzpatrickhotels.com/fitzpatrick-grand-central/>) at the conference rate of \$178/night. The Fitzpatrick Manhattan is located at 687 Lexington Ave between 56th and 57th Streets and is two blocks from the SUNY Global Center (group code for reservations is #6139249). The Fitzpatrick Grand Central is located at 141 East 44th Street at Lexington

Avenue and is directly across from the Lexington Avenue entrance to Grand Central Station (group code for reservations is #9532815). Reservations can be made for the dates March 8th through 11th on a first come first served basis. To reserve a room call the Hotel Reservations Department at 1-212-784-2520 or email Suzanne Pabon spabon@fitzpatrickhotels.com and reference the "2018 Text Analytics in Accounting Conference" event and the corresponding group code for the hotel. All reservations must be made by **Thursday, February 8, 2018** in order to receive the conference rate.

Research in "Text Analytics in Accounting" includes, but is not limited to:

- Studies utilizing manual or computerized content analysis.
- Readability studies.
- Retrieval of accounting text.
- Retrieval of accounting quantities imbedded in text.
- Design of tools and systems to facilitate text analytics.
- Design of tools and systems to facilitate the understanding of the accounting lexicon.

Submissions that draw upon any research methodology are welcomed. Authors are **encouraged** to designate their submission for consideration in a forthcoming issue of the *Journal of Emerging Technologies in Accounting (JETA)*. *JETA* is the journal of the Strategic and Emerging Technologies section of the American Accounting Association. There is no fee for submission to *JETA*. Authors need simply state that they would like their paper considered for the journal. All submissions will be double-blind reviewed. **Submissions are due November 17** with acceptance decisions provided to corresponding authors by January 17th. To submit a paper:

1. Prepare two documents, one consisting of a title page and abstract (including corresponding author contact information), and a second document that includes the abstract and paper, without any author information.
2. Both documents should be double-spaced using a 12 point font and standard one inch margins.
3. Please prepare and submit documents in MS WORD.
4. Submit both documents to Ingrid Fisher: ifisher@albany.edu



Call for Papers for 2018 8th ISAIS

International Symposium on Accounting Information Systems (ISAIS)

July 5-6, 2018 • Melbourne, Australia

Announcement and Call for Papers



The Centre for Accounting and Industry Partnerships, Department of Accounting, University of Melbourne, Australia is pleased to announce the eighth International Symposium on Accounting Information Systems (ISAIS) commencing in the morning of Thursday July 5, followed by a half day on Friday July 6. The Symposium is strategically positioned to follow the annual Accounting and Finance Association of Australia and New Zealand conference July 1-3 in Auckland (see <http://www.afaanz.org/conferences>). ISAIS is rotated annually between the University of Central Florida (USA), Tilburg University (The Netherlands) and University of Melbourne (Australia).

The objective of ISAIS is to provide a global forum for Accounting Information Systems (AIS) researchers to discuss and critique leading edge research in the field. Topics of interest include, but are not limited to: AIS and internal controls, AIS development, Big Data in accounting and assurance, Blockchain, business analytics, business intelligence, business process modelling, continuous auditing and reporting, decision aids, ERP systems, strategic information systems and XBRL.

ISAIS is particularly interested in interdisciplinary papers that address accounting questions drawing 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.

The 2018 Symposium will tentatively include a keynote address, research presentations and one or more panel sessions. 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**.

PAPER SUBMISSION

Consistent with the objective of the Symposium to provide opportunities for interaction and debate on leading AIS research with both academics and practitioners, both early papers and papers closer to publication are welcome. We encourage doctoral students and junior researchers to submit their research.

All submitted work must however be submitted in the format of a completed paper, and represent original work that has not already been published or accepted for publication in a journal. At least one author for every accepted paper must register for the Symposium and be prepared to present their ideas in person. At the option of the authors, papers can also be considered for publication in the *International Journal of Accounting Information Systems* (IJ AIS).

Paper Submission Deadline is February 1, 2018. Earlier submissions are encouraged.

ISAIS (Symposium Only) Submissions

To submit an original research paper, e-mail your complete manuscript to both the co-chairs, Professor Michael Davern at m.davern@unimelb.edu.au and Professor Stewart Leech at saleech@unimelb.edu.au

ISAIS and IJ AIS (Dual Consideration) Submissions

At the authors' prerogative, submitted papers can also be considered for publication in the *International Journal of Accounting Information Systems* (IJ AIS). These papers should constitute original research that is not currently being considered for publication or has not been previously published elsewhere. For concurrent consideration at both the ISAIS symposium and IJ AIS, authors should submit their manuscripts using the Elsevier online submission system at:

<https://www.journals.elsevier.com/international-journal-of-accounting-information-systems/>

and e-mail your complete manuscript to both Michael Davern at m.davern@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au

Please clearly specify in your cover letters to IJ AIS and ISAIS that your submission is a dual submission and is intended for presentation at ISAIS 2018.

KEY DATES AND CONFERENCE FEE

Submission deadline: February 1, 2018

Notification of decision: March 15, 2018

Registration fee: registration before April 1, 2018, \$275AUD; after that date, \$350AUD.

VENUE

The Symposium will be held at the University of Melbourne, Carlton, Victoria, Australia.

PROGRAM CHAIRS

Michael Davern (The University of Melbourne, Australia)

Stewart Leech (The University of Melbourne, Australia)

PROGRAM COMMITTEE (to be confirmed)

Vicky Arnold (University of Central Florida, United States)

Michael Davern (The University of Melbourne, Australia)

Dennis Fehrenbacher (Monash University, Australia)

Severin Grabski (Michigan State University)

Mieke Jans (Hasselt University, Belgium)

Stewart Leech (The University of Melbourne, Australia)

Steve Sutton (University of Central Florida, United States)

Eddy Vaassen (Tilburg University, The Netherlands)

Miklos Vasarhelyi (Rutgers, The State University of New Jersey, United States)

Martin Weisner (The University of Melbourne, Australia)

CONTACT

For more information, please contact the Program Chairs, Michael Davern at

m.davern@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au

Congratulations!

Victoria Chiu (SUNY Oswego), **Qi Liu** (University of Rhode Island), **Brigitte Muehlmann** (Babson College), and **Amelia Baldwin** (University of South Alabama) received the Best Paper Award at the 26th annual SET Research Workshop, which took place on August 5, 2017 in San Diego, for their paper entitled: A Bibliometric Analysis of Accounting Information Systems Journals and Their Emerging Technologies Contributions.

Thomas J. Francl, MBA, CMA, GSD is a half-time professor at National University in San Diego. Because he is a workaholic with a lot of time on his hands, he participated or led 34 different activities in the past year. A lot of faculty treat “service” as a four-letter word and do as little as possible. Tom gladly participated as a Faculty Senator, a Course Lead for six managerial accounting courses, organized a Speaker Series for the school, and even volunteered to run web sites for local nonprofit organizations. Back in April, Tom gave a presentation to the AAA Western Region conference, which turned out to be so interesting that the attendees didn’t want to leave at the end. He’ll be helping out at the Vancouver, WA conference next Spring. Two weeks ago, Tom was awarded the Outstanding Faculty Service Award by 350 of his peers. The standing ovation at a faculty retreat was remarkable. This award is given annually to the faculty member that made the largest contribution to the University apart from teaching and scholarship.

Poh-Sun Seow and **Gary Pan** published an article entitled, “Using an Online Tutorial to Teach REA Data Modeling in Accounting Information Systems Courses,” in *AIS Educator Journal* which provides an online tutorial to help AIS instructors teach REA. The article can be accessed at: <http://www.aisej.com/doi/pdf/10.3194/1935-8156-12.1.1>



In the Literature

Prepared by Sherwood Lane Lambert

1. The Impact of Shadow IT Systems on Perceived Information Credibility and Managerial Decision Making

Noah Myers, Matthew W. Starliper, Scott L. Summers, and David A. Wood
Accounting Horizons: September 2017, Vol. 31, No. 3, pp. 105-123

Business trends show that more and more employees are creating shadow IT systems—IT systems that are not sanctioned or monitored by the IT department. This paper examines how the use of shadow IT in product costing impacts managers' perceptions of information credibility and managerial decision making. We find that participants view information from shadow IT systems as less credible and they are less impacted by and less willing to rely on costing reports produced from shadow IT systems versus non-shadow IT systems. We also find that participants are not more likely to find simple mathematical errors embedded in shadow IT costing reports relative to non-shadow IT reports. This suggests that although concerned about shadow IT systems, managers still do not exercise sufficient care in evaluating reports created using these systems.

2. Factors Associated with Auditors' Intention to Train on Optional Technology

Elizabeth A. Payne and Mary B. Curtis
Current Issues in Auditing: Spring 2017, Vol. 11, No. 1, pp. A1-A21.

Training is one of the most important factors affecting acceptance and use of technology (Venkatesh and Bala 2008). We investigate the timing of technology training as a potential intervention for auditors' resistance to use of optional technology. We find intentions to train are greater when training is available earlier, suggesting that busy season pressure is of greater concern than memory retention. Additionally, intentions to train are directly influenced by intentions to use the technology, ease of use, confidence in memory, task experience, gender, and position in the firm.

3. Customization versus Standardization in Electronic Financial Reporting: Early Evidence from the SEC XBRL Mandate

Elisabeth Scherr and Dominik Ditter

Journal of Information Systems: Summer 2017, Vol. 31, No. 2, pp. 125-148.

We examine factors related to the cross-sectional variation in nonstandard reporting for a sample of XBRL 10-K filings submitted to the SEC from 2009 to 2013. We find that the extent to which the reporting behavior deviates from common reporting, as well as the (voluntary) disclosure level, influences the extent of taxonomy extensions. We further find that firms that are less involved and have less experience in the XBRL filing process tend to exhibit higher levels of customization. However, our results show no clear empirical evidence that, on average, firms with lower accounting quality exhibit a higher deviation from the pre-defined standard. Thus, our findings suggest that customization is predominantly associated with filing complexity and the costs of compliance, rather than strategic usage.

4. Potential Employees' Ethical Perceptions of Active Monitoring: The Dark Side of Data Analytics

Matthew Holt, Bradley Lang, and Steve G. Sutton

Journal of Information Systems: Summer 2017, Vol. 31, No. 2, pp. 107-124.

Employees are increasingly monitored through integrated, data analytic-driven continuous (i.e., active) monitoring systems that analyze a wealth of data concerning their behaviors and actions. While use of these active monitoring systems has been advocated for improved performance measurement, increased productivity, and reduced costs, discussion has generally ignored the ethical implications of such monitoring as well as the impact on employees' morale and views of the organization. The authors find that, under high monitoring situations, potential employees consistently rate the ethics of the organization as poor. Also, the authors find that the four justifications that the literature suggests employers may provide for using employee monitoring have no effect on employees' views about the organization in a high monitoring environment.

5. IT Governance and the Maturity of IT Risk Management Practices

Nishani Edirisinghe Vincent, Julia L. Higgs, and Robert E. Pinsker

Journal of Information Systems: Spring 2017, Vol. 31, No. 1, pp. 59-77.

This study examines whether the maturity of IT risk management practices depends on Chief Information Officer (CIO) reporting structure and Chief Executive Officer (CEO)/Chairman duality. The authors find that the maturity of strategic IT risk management practices are higher when the CIO reports directly to the CEO. However, contrary to expectations, the authors do not find that operational risk management is more mature when the CIO reports to the Chief Financial Officer (CFO). Instead, operational risk management is higher when the CIO reports to

the CEO. For public firms, the maturity of IT risk management practices are higher when the CEO is also the chairman of the board of directors.

6. Are XBRL Files Being Accessed? Evidence from the SEC EDGAR Log File Data Set

Yu Cong, Hui Du, and Miklos A. Vasarhelyi
Journal of Information Systems In-Press (Online Early).

The authors provide evidence of whether users of financial reports are accessing XBRL files, the XBRL component of an SEC filing. The possibility of exempting small companies from the XBRL mandate was raised in a legislative debate in which some argued that XBRL files are not being used by small company investors. Using data from the EDGAR log file data set, we counted the exact number of user accesses to the XBRL files and their corresponding conventional files in HTML PDF, or text when users access financial disclosures for SEC filings. Among the user accesses, 61% are to access XBRL files while 39% are to access the conventional (non-XBRL) files. The results suggest that small company investors not only access XBRL files but also prefer them to the non-XBRL files when both are available to download for a filing. The authors' direct measure of user access provides evidence of possible use of XBRL files by investors.

7. Auto Accessories, Inc.: An Educational Case on On-line, Transaction Processing (OLTP) and Controls as Compared to Batch Processing and Controls

Sherwood Lane Lambert
Journal of Emerging Technologies in Accounting In-Press (Online Early).

The intent of this education case is to increase students' understanding of online transaction processing (OLTP) and controls as compared to batch processing and controls. The case provides a Microsoft Access database that includes a working batch program (module) and an online screen (form). Students implement similar data validation edits in both the module and the form. Also, students implement run-to-run control total checks in the module and report input data errors in a batch-processed error report. Students learn processing and controls that are unique to batch processing, unique to OLTP, and common to both processing modes.