



**American
Accounting
Association**

Accounting
Information Systems

Fall 2018

AIS Newsletter

Table of Contents

- [President's Letter](#)
- [Call for JIS: Blockchain Technology in Accounting and Auditing](#)
- [Call for JJAIS: Blockchain: Using Accounting Skepticism to See Beyond the Hype](#)
- [Call for Accounting Horizons Conference on "Data Analytics in Accounting"](#)
- [Congratulations!](#)

President's Letter



David Wood, Brigham Young University

AIS President 2018-2019

Dear Section Members,

In the musical adaptation of Victor Hugo's masterpiece *Les Misérables*, there is a song where students are discussing whether they are prepared to stand up and fight the French Army. Although there is a feverish pitch for war, one student sings the following:

It is time for us all
To decide who we are
Do we fight for the right
To a night at the opera now?
Have you asked of yourselves
What's the price you might pay?
Is it simply a game
For a rich young boy to play?
The colors of the worlds
Are changing day by day.

I love the questions posed by this student. He is questioning the underlying reasons why they are considering war and he is not just being swept up in the emotion of the moment. In the novel and musical, this question is literally a life-and-death question. Thankfully, we do not have to answer such critical questions on a daily basis. However, I believe the principles espoused in these lyrics are questions we all face on a regular basis: why do we do what we do and is it worth it?

In this regard, I encourage you to think about one aspect of what most of us do as academics—conducting academic research. I ask us to consider, why? Why do we conduct research? What is the purpose of our research? Are we doing something valuable with our research? Or said differently, stealing the words of the aforementioned song, “is [academic research] simply a game...to play?” And, are the “colors of the [academic research] worlds...changing day by day”?

At our coming midyear meeting, I plan to have a conversation and share some of my thoughts on this important matter. I believe there is much for us to consider as individuals, a section, and a profession on the process, outcomes, and even purpose of academic accounting research. My hope is that through a critical analysis and evaluation of the current process, we can take steps forward to improve, strengthen, and enhance what we are doing with regard to accounting scholarship.

I invite all of you to join me and our great section members in San Antonio on January 10-12, 2019. We are trying something new with this meeting. We are trying a new format of having the *Journal of Information Systems* Conference and the *Journal of Emerging Technologies* Conference as part of our joint midyear meeting. This should enable greater participation and increase the exposure of these conference papers to our section. We welcome feedback on how well this works to see if this is something we should continue in the future.

One final ask, per my request at the annual meeting breakfast, I invite all of you to reach out to a friend or colleague and invite them to join the AIS section (go to <http://aaahq.org/AIS/Join> to join) and the SET section. Encourage your friends and colleagues to come to the midyear meeting, as these gatherings are always better when everyone attends. We are grateful to all those who have prepared a great meeting, including: Juan Manuel Sanchez (Midyear Meeting Coordinator), David Wang (Research Paper Coordinator), Jacob Haislip (New Scholars Consortium Coordinator), Lorraine Lee (Education Paper Coordinator), Rob Pinsker and Jennifer Riley (JISC editors), and all of you who volunteered as reviewers, discussants, and moderators. We also offer a heartfelt thanks to the SET section leadership. We have worked closely with the SET section to coordinate our sections and they have agreed to split revenues and costs for the meeting this year based on membership numbers.

See you in San Antonio!

David A. Wood
AIS Section President
Brigham Young University

Call for *JIS*: Blockchain Technology in Accounting and Auditing

The *Journal of Information Systems* (JIS) is the journal of the Accounting Information Systems Section of the American Accounting Association. The vision statement for the Journal is to ‘publish high quality, leading edge research that advances accounting information systems knowledge’. In 2020, JIS will publish a theme issue titled “Blockchain Technology in Accounting and Auditing.” The editors of *Journal of Information Systems* invite submissions of original unpublished work for this special issue.

The recent major developments and the explosive growth of popularity of cyber-currencies such as Bitcoin have resulted in highlighting the importance of their underlying technology of Blockchains. There has been a great deal of interest in the potential of Blockchains to disrupt the way firms process and maintain information about their activities. While these developments may be addressed from many perspectives, the issue will focus on the impact of this technology on accounting, auditing and accounting systems.

High quality, theory based original research submissions are encouraged from a broad range of topics, including, but not limited to:

- Interaction of a Firm’s Processes with the Blockchain
- Implications of Blockchains on Information Technology Risks
- Implications of Blockchains on Supply Chains
- Implications of the Blockchain on Business Collaborations
- Internal Control Issues for Blockchain Applications
- Blockchain Changes to Accounting Systems
- Implications of Blockchains on Statutory as well as the Internal Audits
- Utilization of Blockchains in the Audit Processes

We will entertain papers using a variety of methodologies that appropriately address the theme of the issue. Authors may consider previously published research in *the Journal of Information Systems* as a possible direction for their work. Each submission for this special issue will go through the normal review process for the *Journal of Information Systems* and so should conform to the appropriate style and submission guidelines that can be found at www.jisonline.com. Submissions are due by **March 31, 2019**. Earlier submission is encouraged, and we will require that you conform to a fairly tight time frame in resubmissions. Please clearly state that your submission is for consideration for publication in the Blockchain theme issue.

If you have any questions, please contact the co-editors of the theme issue: Dr. Graham Gal gfgal@isenberg.umass.edu and Dr. Chi-Chun Chou <mailto:cchou@csumb.edu>, or the JIS editorial office at <mailto:jis-editors@aaahq.org>.

Call for *IJ AIS*: Blockchain: Using Accounting Skepticism to See Beyond the Hype

The **focus** of this special issue is on evidence based research (archival, experimental, and/or design science) that would leverage accounting skepticism to see beyond the current hype and offer a better understanding of what blockchain is and what it can do.

Areas of interest include, but are not limited to:

- Blockchain and trust management, alternative incentive structures and governance systems (e.g., EOS), reputation, regulation.
- Blockchain and cybersecurity, Artificial Intelligence, data analytics, Internet of Things (IoT), smart contracts, knowledge and innovation management, crowdsourcing.
- Blockchain and auditing, fraud detection, forensics, electronic payments.
- Blockchain and Financial Services (Fintech), role of cryptocurrencies, ICOs, crowdfunding.
- Blockchain tools, platforms, business models and business relationships, opportunities and threats for traditional market structures.

To encourage a skeptical mindset and motivate researchers to design experiments, develop surveys, or consider new sources of archival data, we will adopt **Registration-based Editorial Process** (Bloomfield et al. 2018), which is outlined below.

- **Stage 1:** Authors submit a proposal that describes the hypotheses they will test, the data they will gather, and (in considerable detail) the research design and analyses they will use to interpret their results. Referees and editors evaluate the likelihood that the project will extend our understanding of important research topics. Stage 1 may entail more than one round of review. Accepted proposals will receive ‘in-principle acceptance’ and be published in *IJ AIS* subject to successful completion of stage 2.
- **Stage 2:** Authors submit a “Registered Report”, which describes the original intent and actual execution of the study approved in phase 1, along with the results and interpretation of planned and unplanned analyses. Referees and editors evaluate whether the authors have executed their planned analyses, whether these analyses conform sufficiently to the proposal, and whether the authors’ additional analyses and their interpretations are appropriate given the realization of the data.
- **Stage 3:** Papers that require additional revisions will be given one more opportunity to revise their work.

The **deadline for proposals** is **March 1, 2019**. Early submission is encouraged, especially considering that Stage 1 may entail more than one round of review. Submit proposals through <https://www.evis.com/profile/#/ACCINF/login>. To ensure that all manuscripts are correctly identified for inclusion into the special issue, it is important that authors select “VSI: Blockchain” when they reach the “Article Type” step in the submission process.

For more details regarding this call and submission process please use the following link:
<https://www.journals.elsevier.com/international-journal-of-accounting-information-systems/call-for-papers/using-accounting-scepticism-to-see-beyond-the-hype>

For information contact:

Theophanis C. Stratopoulos

tstratop@uwaterloo.ca

Associate Professor of Information Systems & PwC Professor
[School of Accounting and Finance - University of Waterloo](#)

Call for *Accounting Horizons* Conference on “Data Analytics in Accounting”

CONFERENCE DATES: December 12-13, 2019

LOCATION: Baruch College, New York City

OVERVIEW: Data Analytics is changing the accounting profession, accounting education, and accounting research. With data surrounding us, accountants are increasingly expected to add value to their company and to their clients through data analytics. However, to date we know very little about the impact of data analytics on auditing, financial and managerial accounting. The purpose of this special *Accounting Horizons* conference is to improve our understanding of these issues.

TOPICS: Topics for the conference can include, but are not limited to:

- Data Analytics and Continuous Auditing
- Data Analytics in the Modern Audit
- The Use of Data Analytics as Analytical Procedures
- The Use of Machine Learning to Enhance Predictive Modeling
- The Impact of Audit Data Standards and XBRL on Accounting, Auditing and Financial Analysis
- The Use of Unstructured Data in Accounting Research
- Data Analytics and Tax Minimization
- The Use of Textual Analysis in Auditing and Accounting
- The Impact of Blockchain on Accounting and Auditing
- Data Analytics as KPIs (Key Performance Indicators) in Managerial Accounting
- Effects of Automation on Accounting Outcomes and Efficiency
- Using Social Media Data in Accounting and Auditing
- Using Bots to Reduce Errors and Complete Time-consuming Accounting Tasks
- Data Analytics and Key Risk Indicators
- Current Practices of Data Analytics in Internal Audit and its Impact
- The Use of Artificial Intelligence in Risk or Internal Control Assessments
- Data Analytic Competencies in the Accounting Curriculum from the Perspective of Academic and/or Practitioners

All research methods are welcome, including review, analytical, archival, design science, behavioral, qualitative, field, and case study. We define data analytics broadly, encouraging papers addressing Big Data topics as well as data science topics, even those that might come from outside of the accounting discipline.

We also particularly invite papers and panel presentations from the perspectives of academics and/or practitioners about the specific needs of university students and how they might be addressed by pedagogical and curricular innovations.

Papers submitted for the conference will also be considered for publication in *Accounting Horizons* subject to the normal journal editorial review and approval, noting the journal's main objective of *Accounting Horizons* is to establish a dialogue—a bridge of ideas—between accounting academics and the business community.

Conference Registration fee: 300 USD

Submission deadline is **September 1, 2019**.

Submitted papers should be at an advanced stage of completion and should not be under review elsewhere.

Authors must adhere to the editorial style of *Accounting Horizons*.

Notice of conference acceptance will be sent by **October 20, 2019**.

CONFERENCE ORGANIZERS AND ACCOUNTING HORIZONS EDITORS

- Vernon J Richardson (University of Arkansas and Baruch College)
- Carol Marquardt (Baruch College)

Scientific Committee

Kris Allee, University of Arkansas

Brandon Lock, Baruch College

Ann Dzurainin, Northern Illinois University

Severin Grabski, Michigan State University

Jacob Haislip, Texas Tech University

Joshua Hunt, Mississippi State University

Jee-Hae Lim, University of Hawaii

Carol Marquardt, Baruch College

Johan Perols, University of San Diego

Vernon J Richardson, University of Arkansas and Baruch College

Theo Stratopoulos, University of Waterloo

Ryan Teeter, University of Pittsburgh

Miklos Vasarhelyi, Rutgers University

David Wang, Depaul University

David Wood, Brigham Young University

SUBMISSION PROCESS

- Conference Submissions and *Accounting Horizons* Submissions

At the authors' prerogative, submitted papers can also be considered for publication in the *Accounting Horizons*. These papers should constitute original research that is not currently being considered for publication or has not been previously published elsewhere. For consideration at both the conference and *Accounting Horizons*, authors should submit their manuscripts using the *Accounting Horizons* online submission system at (<http://aaajournals.org/loi/acch>) and email their complete manuscript to dataanalyticsinaccounting@baruch.cuny.edu. Please clearly specify in your cover letters to *Accounting Horizons* and the conference that your submission is a dual submission.

- Conference Submissions (Panel Proposals)

Panel presentation proposals should be sent to Baruch College dataanalyticsinaccounting@baruch.cuny.edu. Please indicate whether the submission is a panel proposal.

Please send any queries to the CONFERENCE ORGANIZERS AND *ACCOUNTING HORIZONS* EDITORS Vernon Richardson (vrichardson@walton.uark.edu) or Carol Marquardt (Carol.Marquardt@baruch.cuny.edu)

Congratulations!

Poh Sun would like to share the good news that “Using an Online Tutorial to Teach REA Data Modeling in Accounting Information Systems Courses” was published in *The AIS Educator Journal* and has been awarded the 2018 AAA TLC Outstanding Instructional Contribution Award. Here is a link to the article: <http://www.aisej.com/doi/full/10.3194/1935-8156-12.1.1>