

1. Letter from the President:

Greetings AAA-IS section members,

I hope everyone is having a smooth and productive fall semester.

As we approach the holidays, it reminds me that our mid-year meeting is fast approaching. Our meeting is in New Orleans this year, which offers a number of sightseeing and dining opportunities. Scott Summers has done a fantastic job of putting together an excellent program. Additionally, Bruce Dehning and Uday Murthy have once again organized a new scholar consortium that is now a role model for a similar offering at the 2005 AAA Annual Meeting.

There are changes to this year's IS Section mid-year meeting. First, we asked reviewers to nominate papers if they believed they were "Best Paper" quality. Those papers that were nominated were blind-reviewed by members of the education committee (education papers) and research and publication committee (research papers) for selection as the best paper award recipients. Our best paper award recipients will be noted in our meeting's program. Additionally, the Institute of Managerial Accountants (IMA) is sponsoring cash awards of \$1000 for both the best education and best research paper. The awards will be presented at the meeting.

Another change that we are instituting involves the format for the presentation of papers in concurrent sessions. For research papers, the rubric is as follows: 30 minutes per paper – 10 for the discussant, 5 for the author, and 15 for the audience to ask questions of the author. Under this format, the discussant will summarize the paper and its contribution for the audience, the author will be offered a short rebuttal/clarification, and the bulk of the time is reserved for the audience to ask questions or join the discussion. This format should prove more "seminar like" for IS section members, but it will be most effective if you read or at least review papers before a session. With respect to education papers, the rubric will be 15 minutes for the author and 15 minutes for the audience to pose questions. There will be no discussant for education papers, and the time savings goes to the audience so that they can question the pedagogical implications of the presented paper.

This year's mid-year meeting promises to be both exciting and involving. Please make plans to attend. It's your participation that will really make it work.

The IS section ratified its first mission statement at our annual business meeting. The bylaws committee, headed by Julie Smith David, brought a mission statement draft to the meeting, which was "modified" through suggestions from the floor before its ratification. Our mission statement stands as follows.

The mission of the Information Systems Section of the American Accounting Association is to create and disseminate knowledge of accounting information systems and all aspects of information technologies as they relate to accounting by promoting excellence in research, teaching, and practice. The section encourages and supports new scholars and educators in the field.

In his keynote address to the AAA membership, Stephen Covey indicated that for a mission statement to be effective an organization's membership needed to embody that mission in everything that they did with respect to the organization. I encourage you to embody our section's mission. It will enhance your career and our organization.

The incoming editor of the *Journal of Information Systems* was announced at the annual business meeting. I would like to welcome Brad Tuttle as the incoming Editor, and thank Dan Stone, the outgoing Editor, for a job extremely well done. Brad indicated that he has a "big tent" philosophy of what defines acceptable IS research and education manuscripts and encourages our membership to submit their manuscripts to *JIS*.

My final "news" items signal the broad-based interests of our section. Roger Debreceeny has organized and chaired a joint task force between our section and the AIET section of the AAA that has drafted a comment to the SEC with respect to its position on XBRL filings. What a great tie-in to our section's concern for actual practice – many thanks to Roger for spearheading this effort. The education committee, chaired by Sally Webber, has finished collecting updated AIS syllabi which will be posted on our website in the near future. Thanks to all of you who responded to Sally's request for syllabi. I am sure that they will prove a valuable resource for our membership.

Since I had never written a president's message, I began this process by reading the messages penned by the section's last three presidents. Aside from news, they often offered opinion and vision for our section. I will finish my initial missive in that vein.

At the annual business meeting, I spoke of the importance of our section acquiring more of the mainstream benefits of the AAA. The AAA is two things, meetings and journals, the rest is periphery. From a meetings standpoint our section is being relatively well-served. We have a great mid-year meeting and our allotments for the annual meeting have been equitable given the size of our section. Journals, on the other hand, are a different story.

We as a section need a presence in the AAA's national publications, i.e., those publications that reach the entire AAA membership. The benefits to our membership/section for such a presence are huge: monetary incentives, recognition from other accounting areas, and the attraction of new PhD entrants into our field. We need the value that comes from publishing and editing the AAA's national publications.

What should we do to achieve this? To begin, I would very much like to see IS section associate editors at *The Accounting Review* and *Accounting Horizons*. It is low cost, it is a signal of inclusion from AAA national, and it insures that IS manuscripts are handled by someone that values the IS artifact. Having our IS manuscripts reviewed by managerial and financial accountants who have ambivalent/negative feelings towards the IS artifact is grossly unfair.

Next, we as a membership need to submit our work to *The Accounting Review* and *Accounting Horizons*. They cannot accept what is not submitted. There is nothing sacrosanct about these journals. We can publish there. The last issue of *The Accounting Review* (October 2004) is the largest that I've ever seen. It is also eclectic. I tip my hat to the editor, Terry Shevlin. The only

thing that the current issue of *The Accounting Review* lacks is a systems article authored by members of our section.

Chris Wolfe, November 2004

2. Conferences:

2006 AAA Annual Meeting in San Francisco, CA

We need your help in making the IS Section's contribution to the 2005 AAA Annual Meeting successful. The meeting will be held August 7-10, 2005. You may submit your paper or panel proposal, volunteer as a reviewer, discussant, and/or moderator at:

<http://aaahq.org/AM2005/menu.htm>

Please be sure to designate the IS Section. We encourage you to respond as soon as possible. In particular, we ask that you volunteer today as a reviewer if at all possible. It only takes a few minutes to sign up (see description below) and you will avoid me having to bother you with more e-mails. If you have any questions about the review process, please send me an e-mail.

Thanks for your help in making the 2005 AAA Annual Meeting a success!

Elaine Mauldin

Email: mauldin@missouri.edu

Phone: 573-884-0933

Registration Description

Reviewers must be registered in the database in order to be assigned to a submission. You may register by using the link above or by going directly to the Submissions Center at <http://aaahq.org/AM2005/submit.htm>. From this page, click on "Volunteer as a Reviewer/Moderator/Discussant" and provide the information requested on the form, including your **accurate, active email address** and a password. You will receive an automated email, confirming your participation and documenting your Submission ID and password.

3. AIS Research Database (1986-2004):

Submitted by: **Paul D. Hutchison, Ph.D.**, Associate Professor, Department of Accounting
University of North Texas, Denton, TX 76203-5219. eMail: hutchp@cobaf.unt.edu

Submitted to the IS Section on July 26, 2004.

The purpose of this research note is to advise accounting researchers about the availability of a downloadable database that contains accounting information systems (AIS) articles from 1986 to 2004. The author created this Microsoft Access database in order to disseminate knowledge about these AIS articles to fellow researchers. The database is fully searchable and contains 536 AIS articles and 243 other items from 1986 (or initial year of publication) through most recent publication in 2004 for the following three journals: *International Journal of Accounting Information Systems (IJ AIS)* (formerly *Advances in Accounting Information Systems*)(*Ai AIS*) (1992 – May 2004), *Journal of Information Systems (JIS)* (Fall 1986 – Spring 2004), and *Review of Business Information Systems (RBIS)* (formerly *Review of Accounting Information Systems*)(*RAIS*) (Winter 1997 – Summer 2004). Other items include: Editorials, Discussions, Reports, Book Reviews, Dissertation Summaries, etc.

The AIS Research Database re contains one record per author for each article or item to facilitate ease in search by author (e.g., if there are three authors, then there are three records.) There are 1,348 total records in the database. Each record contains the following 17 distinct fields (if available): journal name; title of article or item; author's first and last names; the journal edition's volume, number, season, year, and page number(s); category within the journal if identified (i.e., Main, Academic, Discussion, Education, Practice, Editorial, Dissertation Summary, Book Review, etc.); designation of sole or multiple authorship; author's university at publication; author's university department and rank at publication; and university where the author received their highest degree, the degree, and year of award.

Two data sources were utilized in the creation of the database: 1) information obtained directly from the journals from 1986 to most recent publication in 2004, and 2) the *Accounting Faculty Directory* (1987-2004) compiled by J. R. Hasselback. In total, the database contains 103 *IJ AIS/Ai AIS* articles (243 records for all *IJ AIS/Ai AIS* articles and items); 190 *JIS* articles (595 records for all *JIS* articles and items); and 243 *RBIS/RAIS* articles (510 records for all *RBIS/RAIS* articles and items).

The AIS Research Database can be downloaded for use from the following website:
www.coba.unt.edu/acct/faculty/hutchison/database/ais/ais.htm

References

Hasselback, J. R. 1980-2004. *Accounting Faculty Directory*. Englewood Cliffs, NJ: Prentice Hall, Inc.

4. Call for Papers:

- **Advances in Accounting Behavioral Research**

Advances in Accounting Behavioral Research (AABR) publishes articles encompassing all areas of accounting that incorporate theory from and contribute new knowledge and understanding to the fields of applied psychology, sociology, management science, and economics. The journal is devoted to original empirical investigations and reviews that synthesize a specific body of literature; however, theoretical analyses, and methodological contributions are welcome. AABR is receptive to replication studies, provided they investigate important issues and are concisely written. The journal especially welcomes manuscripts that integrate accounting issues with organizational behavior, human judgment/decision making, and cognitive psychology.

Manuscripts will be blind-reviewed by two reviewers and reviewed by an associate editor. AABR accepts electronic submissions and all manuscripts should be forwarded to the Editor. The manuscript will then be forwarded to an associate editor and reviewers via e-mail. Please incorporate all text, tables, and figures into a Word document before submitting. Also, include a separate Word document with any experimental materials or survey instruments. Please send the electronic documents to the editor at the following e-mail address: Vicky.Arnold@business.uconn.edu. If you are unable to submit your manuscript electronically, please forward the manuscript along with the experimental materials to the following address:

Vicky Arnold, Editor
Advances in Accounting Behavioral Research
Department of Accounting U41A
School of Business
University of Connecticut
Storrs, CT 06269-2041

- **First Asia/Pacific Research Symposium on Accounting Information Systems**

The Symposium will be held immediately prior to the 2005 Accounting & Finance Association of Australia and New Zealand (afaanz) conference which will be held in Melbourne July 3-5, 2005.

The Department of Accounting and Business Information Systems at the University of Melbourne will host the First Asia/Pacific Research Symposium on Accounting Information Systems on Saturday July 2, 2005.

The Symposium is sponsored by the Special Interest Group For Accounting Information Systems (SIG-ASYS) of the Association For Information Systems (AIS) and the *International Journal of Accounting Information Systems* (IJAIS).

The Symposium will feature research papers, advanced PhD proposals and one or more panels that focus on the nexus between accounting and information systems research. The Symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, and/or information technology. High quality, insightful and theoretically sound studies are encouraged.

All submissions to the First Asia/Pacific Research Symposium on Accounting Information Systems must represent original work that has not already been published in a journal or conference proceedings (in complete form - abstract publication is permissible). If the work has been presented at another conference or is currently under consideration for publication or presentation elsewhere, the authors must disclose this fact.

At least one author for every accepted paper and all members of every accepted panel must register for the symposium and present their ideas in person.

Submissions may be of three types: Completed research papers, research-in-progress papers/advanced PhD proposals and panel proposals.

Completed research papers

Papers should conform to IJAIS format, which is consistent with MISQ.

Research-in-progress papers and Advanced PhD proposals

Submission of promising research in its formative stages does not require complete analysis of results. Submissions should include a one-page abstract and a paper that includes the following sections: research objectives and questions, theoretical foundations of the study, research methodology being used, current status of the project, and a description of what the authors propose to present at the conference.

Panel proposals

Panel proposals should include a general description of the panel, names and affiliations of all panel participants, a statement to the effect that all participants have made a commitment to serve on the panel (if it is accepted), a brief description of each participant's background and expertise related to the panel topic, and a description of each participant's views on the topic.

For completed paper and research-in-progress/advanced PhD proposal submissions, authors should identify themselves and provide contact information only on the cover page, as these submissions will be blind reviewed. The second page of the paper should consist of an abstract plus a list of key words describing the main topics of the manuscript (the MISQ keyword list should be used). Papers and panel proposals should be double-spaced to facilitate editing. The manuscript or proposal plus any supporting documentation (such as survey instruments) should be sent as e-mail attachments (in Word format, 12 point font with a minimum of 1 inch margins) to both the Symposium Co-Chairs:

Professor Stewart Leech
saleech@unimelb.edu.au

Professor Colin Ferguson
colinf@unimelb.edu.au

Submissions to the Symposium:

Submission Deadline: March 4, 2005

Notification of Decision: April 8, 2005

Submissions to the afaanz conference:

If you would like to submit for both the afaanz conference and the Symposium, please note that the deadline for submissions to afaanz is January 28, 2005. Details can be found at: <http://www.aaanz.org/>

Symposium Registration Deadline: April 30, 2005. Registration Forms will be available on the AIS SIG-ASYS website at: <http://lcb.uoregon.edu/sigasys/>

- **Financial Information Systems and Cyber Security: A Public Policy Perspective**

The information revolution has not only introduced new technologies, but has changed the way business is conducted. Economic transactions increasingly take place via digital electronic activities focused primarily on the interconnectivity obtained via the Internet. A critical part of this interconnectivity is the way organizations have integrated their accounting and financial management systems with Internet-based applications. The importance of the Internet to private and public organizations is well known.

As a result of the above noted developments, cyber security has moved to center stage. Indeed, cyber security (with its emphasis on information and computer security) has itself become a key issue for private and public organizations in the digital economy. The public policy implications of cyber security are now being actively debated. The activities of the U.S. Department of Homeland Security have certainly highlighted the importance of this debate.

In order to help form the debate concerning the relations among financial information systems, cyber security, and public policy, the *Journal of Accounting and Public Policy* (<http://www.elsevier.nl/inca/publications/store/5/0/5/7/2/1/>) is pleased to announce that it will sponsor the second annual Forum on the topic. The title of the forthcoming Forum is: Financial Information Systems and Cyber Security: A Public Policy Perspective. The Forum will be held at the University of Maryland's Robert H. Smith School of Business, in cooperation with the Center for Public Policy and Private Enterprise (from Maryland's School of Public Affairs), on May 26, 2005. Coordinators for the Forum are Lawrence A. Gordon, Martin P. Loeb, and William Lucyshyn.

Papers for the Forum should be submitted by February 1, 2005 to either Dr. Lawrence A. Gordon (<http://www.rhsmith.umd.edu/accounting/lgordon/>) or Dr. Martin P. Loeb (<http://www.rhsmith.umd.edu/accounting/mloeb/>), at the University of Maryland, Robert H. Smith School of Business, College Park, MD 20742. Authors of papers submitted for the Forum will be notified as to whether their papers have been accepted for presentation by April 1, 2005. Papers selected for presentation at the Forum will automatically receive consideration for publication in a forthcoming special issue of the *Journal of Accounting and Public Policy*.

The Forum is intended to encourage the exchange of ideas among a small group of researchers who share a common interest in issues related to Financial Information Systems and Cyber Security. Given the intimate nature of the Forum, it is important that the presenters be

established researchers who can also help stimulate lively discussion throughout the entire day (i.e., it is expected that presenters will spend the entire day at the Forum, although dinner is optional). Given the above, submitted papers should include a one-paragraph biography of the person who will be presenting the paper if it were to be accepted for the Forum. Although all co-authors of accepted papers are welcome to participate in the Forum, the person designated to present the paper cannot be substituted without the written permission of one of the Forum's Coordinators.

- **The 8th European Conference on Accounting Information Systems (ECAIS)**

May 17th, 2005 Göteborg, Sweden

The eighth European Conference on Accounting Information Systems will take place immediately preceding the 28th Annual Congress of the European Accounting Association.

The objective of ECAIS is to bring together researchers from all disciplines related to *Accounting Information Systems (AIS)*. Topics of interest include, but are not limited to: business patterns, internal control developments, strategic information systems, cultural influences on AIS, performance evaluation, business process reengineering, audit and assurance regarding AIS, enterprise resource planning, knowledge management, and educational studies.

The ECAIS2005 program will consist of a keynote speech, a research forum (paper table top) and paper presentations. We encourage doctoral students to submit a paper.

Instructions for submitting papers:

To submit an original research paper, e-mail your complete manuscript (not to exceed 25 double-spaced pages of text including references, figures, tables, etc.) to Bernadette Ruf, Chair Scientific Committee: bruf@comcast.net. Please note that only full papers will be considered for paper sessions.

Scientific committee:

Bernadette Ruf (chair – Delaware State University), Barbro Back (Abo Akademi University), Laury Bollen (Universiteit Maastricht), Guido Geerts (University of Delaware), Frank Hartmann (Radboud Universiteit Nijmegen), Stewart Leech (University of Melbourne), Steven Maijoor (Universiteit Maastricht, AFM), Bill McCarthy (Michigan State University), Uday Murthy (University of South Florida), Phil Reckers (Arizona State University), Hanno Roberts (Norwegian School of Management), Steve Rockwell (University of Tulsa), Alan Sangster (Open University, UK), Paul Steinbart (Arizona State University), Steve Sutton (University of Connecticut), Barbara Waddington (University of Michigan at Flint).

Organizing committee:

Jim Hunton (co-chair – Bentley College/Universiteit Maastricht), Eddy Vaassen (co-chair – Universiteit Maastricht), Caren Schelleman (Universiteit Maastricht), Miriam Scheepers (secretary, Universiteit Maastricht): maj.scheepers@aim.unimaas.nl

ECAIS is organized by the Maastricht Accounting, Auditing and Information Management Research Center (Universiteit Maastricht), and Bentley College (Boston, MA).

Key dates: Deadline for submission of papers: January 15, 2005
Notification of acceptance of papers: March 15, 2005

Please visit our website for further information and for registration:

Official Journal of the ECAIS - International Journal of Accounting Information Systems -
[follow this link](#) for more details of this Elsevier journal. Accepted papers will be considered for publication in IJAIS

5. Teaching Tips:

This is a new section recommended by Brad Tuttle. If you have an interesting assignment that you use in your classes that you would like to share with the Section, please send those for the next Newsletter. Thank you to Conni Lehmann at University of Houston – Clear Lake for the following submission. For teaching notes or questions, please contact the author.

Peachtree Controls Assignment

The purpose of this activity is to illustrate the effects of internal control. This activity demonstrates how losses can occur in the absence of internal control or in the presence of inadequate internal control. Furthermore, the activity demonstrates how adequate control can prevent losses.

The assignment requires that you conduct a test of the internal controls in Peachtree, a commonly used accounting software package.

Required:

Test for AT LEAST seven controls. Examples of some controls that you can test are listed after the instructions. You may think of others to test, and this is encouraged. For each control that you want to test, create the data necessary for the test—you may use either the company that you created for your earlier assignment, or you may use the sample company provided by the Peachtree software. Then execute an appropriate test. Prepare a report to hand in that includes the following:

- a. A description of the control you tested.
 - b. An explanation of what you did to test the control.
 - c. Documentation to support the test. For example, if you enter an invalid customer code and the program displays an error message such as “customer does not exist,” print the screen (see the instructions below). Documentation for a test of whether the program lets you return more units of inventory than you purchased could be a printout of the original purchase order and a printout of the purchases return report.
- In your report, clearly label which of the above items you are addressing.

Examples of the controls you might test include determining whether the program will let you:

- a. Make a sale to a customer that exceeds that customer’s credit limit.
- b. Make a purchase from a vendor that exceeds that customer’s credit limit.
- c. Enter a customer code that does not exist when making a sale.
- d. Record a sales return that exceeds the original sale.
- e. Pay a vendor an amount that is higher than the accounts payable due the vendor.
- f. Receive from a customer an amount that is higher than the accounts receivable due from the customer.
- g. Sell more units of inventory than you have available.

- h. Return more units of inventory than you purchased.
- i. Make purchase returns to a different vendor than the one you purchased the units from.
- j. Purchase a quantity of inventory that exceeds the economic order quantity.
- k. Print the same check more than one time.
- l. Process a transaction that does not balance.
- m. Change the contents of the primary key field for a master file account.
- n. Change the account balance of a general ledger account by changing the amount in the field of the record in the general ledger master file.
- o. Delete an account in the general ledger master file that has a balance in it.

Instructions for Printing a Screen

The following is a method for printing a screen:

1. Before the screen which contains the error message appears, open a Word file.
2. Minimize the Word file.
3. After the error message screen appears, press the “Alt” and “Print Screen/SysRq” buttons at the same time.
4. Maximize the Word file.
5. Use the “Paste” icon on the toolbar of the Word file. A copy of the screen will appear on the Word document. Save file as “Peachtree error codes.”
6. Print your file when you are finished.