



President's Letter



Uday Murthy,
University of South
Florida

We have over 600 members in our section, but fewer than 100 attended our section's breakfast business meeting in Denver. At the breakfast meeting, I made a few somewhat controversial remarks about the state of accounting information systems (AIS) and the state of our section. Since the vast majority of our section members were not present at that meeting, I am taking the liberty of sharing some of those comments with you in this email communication.

I see a number of critical issues that affect the present and future of our section, and indeed the future of AIS as a field. For starters, we are experiencing a bit of a crisis in AIS research production. We have far too little AIS research being generated to fill the pages of the far too many AIS journals that we have. Related, we have far too few PhD programs producing new AIS researchers. The number of PhD programs producing AIS researchers could be counted on two hands, perhaps even on just one hand.

Yet another problem is that some of our best AIS researchers are at schools where only publications in the "Top 6" accounting journals matter. These researchers get virtually no credit for publishing in journals other than the "majors." They have little incentive to submit their best work to AIS journals such as our section's own *Journal of Information Systems*. Related to this issue is the reality that very few of the top 50 accounting programs will grant tenure to an assistant professor who publishes solely or primarily in AIS journals. All of these trends should be of concern to us.

I submit to you that a root cause of many of these problems is an issue we have struggled with for over 30 years, and that is the definition of "accounting information systems." The running joke amongst long term members of our section is that if you ask five AIS academics to define AIS you will get seven definitions! Our section is labeled the *Information Systems* section of the American Accounting Association. As such, we are the only section in the AAA that has to compete for recognition with a whole discipline, i.e., the (management) information systems discipline. Indeed, many of our Accounting department colleagues probably feel that AIS is indistinguishable from (management) information systems and they therefore question the legitimacy of our field. In effect, we suffer from what a marketing researcher might call a "lack of product differentiation." Some in our section might argue that our connection to the MIS field is beneficial because it provides us with access to journals in MIS. Indeed many of our leading researchers have had considerable success publishing in the top MIS journals. However, for us to survive as *accounting* information researchers, we need to ask whether our colleagues in auditing, managerial accounting, or even financial accounting would have any interest in our research. It behooves us to have a clear definition of AIS that articulates its connection to accounting and explicates what is unique about our field relative to management information systems.

In 1992, Steve Sutton (one of the pioneering and most prolific researchers in our field) asked the question "Can we research a field we cannot define?" Since 1992 we have obviously had hundreds of AIS research articles published, so in one sense the answer to Steve's question is "yes." It seems that we stand at a crossroads where we can pose an even more fundamental question: "Can we survive as a field if we cannot define it and articulate its need within the broader accounting discipline?" I submit to you that unless we grapple with and resolve this question, our long term survival may be in jeopardy.

What might we gain by formulating a clearer definition of AIS? How would it help to better define AIS? A clearer definition of AIS ought to help our colleagues in other areas of accounting better understand how our research and teaching relates to and complements their field of specialization. Such a definition will help our constituents understand what space we occupy and why it is a separate and distinct space from that which our colleagues in "pure" information systems occupy. A definition that explicates a competitive advantage from leveraging knowledge of accounting with knowledge of relevant information systems issues may pique the interest of prospective doctoral students and hence increase demand for AIS education at the doctoral level. I acknowledge that these potential outcomes stemming from a better formulated definition of AIS are purely speculative, but we will not know unless we try.

Although I have outlined a series of challenges we face as a field, we do have a set of core strengths that are worth acknowledging and highlighting. We know that accounting skills combined with information technology skills result in a powerful competitive advantage in the job market for accountants. This is what we do in our AIS classes - produce accountants that are also skilled in IT. The profession knows this and values these skills. Who amongst us has not received positive feedback about the value of the AIS class from our former students? Time and time again, I hear from former students (now successful managers and even partners in the major accounting firms) about how he or she used some of what they learned in my class on the job. We need to do a better job of having these constituents affirm the value of AIS to business school deans and accounting department heads. Such outside validation of our role would go a long way in solidifying the legitimacy of AIS as a subfield within accounting.

To strengthen AIS as a field, I suggest that we should be open to some bold thinking. We need to be willing to tackle some "sacred cows" and take a fresh approach to some thorny issues we have been grappling with. For example, as I argued in Denver, we should think about working jointly with the Strategic and Emerging Technologies to at least consider the possibility of our two sections merging back into one. Instead of two sections and two journals that are facing a few challenges, what if we had one strong section and one thriving journal?

I hope many of you plan to attend our section's midyear meeting in Scottsdale, Arizona in January 2012. At that meeting, we will have a "town hall" session with a panel of leaders in our field, where I hope we can have a lively debate about the "state of AIS," that is, the issues I have raised here. I recognize that there are no simple solutions to the problems outlined here. But the process of solving a problem always begins with a recognition and understanding of the problem. It is my hope that I have at least begun this process.

If you have thoughts regarding the points I am making here (I hope you do), I invite you to respond to my posting in AAA Commons. My posting is under the "IS Section Discussion" hive I have created. Let's keep the conversation going!

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**2012 Information Systems Section Mid-Year Meeting
and AIS New Scholar Consortium
January 5-7, 2012**

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The meeting will be held January 5-7, 2012 at the Doubletree Paradise Valley Resort in the Scottsdale, Arizona. Just prior to the meeting on January 5, there will be a full-day New Scholar Consortium (with a welcome reception on the evening of January 4), and a half-day (afternoon) CPE Workshop on "Fraud examination using data analysis and querying techniques in Microsoft Access." The AIS New Scholar Consortium will be held on January 4-5.

Registration information can be found at: http://aaahq.org/meetings/2012IS_online.cfm

Information about the CPE Workshop on "Fraud examination using data analysis and querying techniques in Microsoft Access" can be found at: http://aaahq.org/meetings/2012IS_WorkshopInfo.cfm

Information about the AIS New Scholar Consortium can be found at: http://aaahq.org/meetings/2012IS_NSCprogram.cfm

Information about the conference hotel can be found at: http://aaahq.org/meetings/2012IS_hotel.cfm

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International Symposium on Accounting Information Systems (ISAIS) June 28-29, 2012

The Department of Accounting, University of Melbourne, Australia is pleased to announce the third International Symposium on Accounting Information Systems (ISAIS) commencing in the morning of June 28, followed by a half day on June 29, immediately preceding the annual Accounting and Finance Association of Australia and New Zealand conference (see <http://www.afaanz.org/conferences> for further information).

The intent of ISAIS is to provide a global forum for Accounting Information Systems (AIS) researchers to discuss and critique leading edge research in the field. ISAIS is a unification of the AIS Research Symposium (AISRS), the European Conference on AIS (ECAIS), the Asia-Pacific Research Symposium on AIS (APRSAIS), and the International Research Symposium on Accounting Information Systems (IRSAIS). The International Symposium on Accounting Information Systems (ISAIS) is rotated annually between the University of Central Florida (USA), Tilburg University (The Netherlands) and University of Melbourne (Australia).

The Symposium will include a keynote address, research presentations and a panel session. Each presenter will have 30 minutes to present their research, followed by a discussant (10 minutes) and a further 15 minutes will be allocated for questions and discussion. 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**.

Call for Papers

This is a call for papers for **ISAIS** to be held **June 28-29, 2012** at the University of Melbourne, Australia. ISAIS is particularly interested in interdisciplinary papers that draw 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.

Consistent with the objective of the Symposium to provide opportunities for interaction and debate on leading AIS research, both early papers and papers closer to publication are welcome. 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.

Topics of interest include, but are not limited to: AIS development, business patterns, internal control developments, strategic information systems, cultural influences on AIS, performance evaluation, decision aids, business process reengineering, business process modeling, audit and assurance regarding AIS, continuous auditing and reporting, enterprise resource planning, knowledge management, and XBRL.

Paper Submission Deadline is February 15, 2012. Earlier submissions are encouraged.

ISAIS (Symposium Only) Submissions

To submit an original research paper, e-mail your complete manuscript to both: Carlin Dowling at carlin@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au

ISAIS and IJAIS (Dual Consideration) Submissions

At the authors' prerogative, submitted papers can also be considered for publication in the *International Journal of Accounting Information Systems* (IJAIS). 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 IJAIS, authors should submit their manuscripts using the IJAIS online submission system at <http://ees.elsevier.com/accinf/default.asp> and e-mail your complete manuscript to both: Carlin Dowling at carlin@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au. The ISAIS (symposium) program chairs will serve as the IJAIS editors on these papers in close collaboration with the IJAIS editor, Professor Andreas Nicolaou. Please clearly specify in your cover letters to IJAIS and ISAIS that your submission is a dual submission and is intended for presentation at ISAIS 2012.

Call for Discussants

If you are interested in participating in the symposium as a discussant of an accepted paper, email your details to Carlin Dowling at carlin@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au by February 15, 2012. Include your name, affiliation, and areas of research expertise.

Program Chairs

Carlin Dowling (The University of Melbourne, Australia)
Stewart Leech (The University of Melbourne, Australia)

Scientific Committee (TBC)

Michael Alles (Rutgers, The State University of New Jersey, United States)
Colin Fergusson (The University of Melbourne, Australia)
Mieke Jans (University of Hasselt, Belgium)
Andreas Nicolaou (Bowling Green State University, United States)
Steve Sutton (University of Central Florida, United States)
Eddy Vaassen (University of Amsterdam, The Netherlands)
Carla Wilkin (Monash University, Australia)

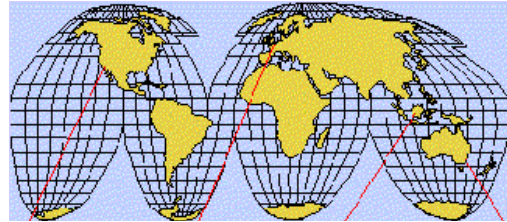
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Conferences—ISAR

Call for Papers-ISAR 2010

18th Annual International Symposium on Audit Research
Tokyo, Japan
June 16-17, 2012



The 18th annual International Symposium on Audit Research (ISAR) will be held on June 16 and 17, 2012 in Tokyo, Japan. ISAR 2012 is being hosted by Waseda University (the Waseda University Global Center of Excellence) and sponsored by the Ministry of Education, Culture, Sports, Science and Technology. ISAR 2012 will be held at the RIHGA Royal Hotel (<http://www.rihga.com/tokyo>) which is located on the Waseda campus with the plenary session held at the Ibuka International Conference Hall. The International Symposium on Audit Research is jointly organized by the University of Southern California, (USA), Maastricht University (Netherlands), the University of New South Wales (Australia), and Nanyang Technological University (Singapore).

Scope of Topics

The scope of ISAR is intended to be broad and includes research papers and panels that deal with economic and behavioral aspects of auditing and assurance. Papers that utilize any of a broad range of research methodologies will be considered. General topics of interest include research relevant to practice issues such as providing assurance services, litigation, regulation and international matters. Judgment and decision making topics can include any aspect relating to auditor behavior, such as professional scepticism, judgment frameworks, incentives, cross-national differences in audit judgments, risk-based audit planning, decision aids, alternative models of evidential reasoning and expertise. Economic-based topics can include national and international issues relating to regulation of audit and assurance services markets, audit quality, auditor choice, and auditor service production.

Submission of Papers

To be eligible for presentation, manuscripts must follow the style guidelines of a major audit research journal such as *Auditing: A Journal of Practice & Theory*. Please pay particular attention to the length requirements – most journals restrict the body of the manuscripts to 20-25 double-spaced pages. Please submit a single document which includes a title page listing author(s) affiliation(s) and the contact author's email address. Accepted papers will not be published in formal proceedings and thus may be submitted to any appropriate journal for publication. Papers that have been accepted for publication should not be submitted.

Paper Submission Deadline and Requirements

Papers should be submitted electronically in Adobe Acrobat or Word formats. Papers and, where appropriate, related research instruments must be received no later than **31 January 2012**, and should be sent to: papers@isarhq.org.

Further Information

If you have questions about paper submission please email to papers@isarhq.org. For questions about the symposium please contact Ted Mock at mtmock@ucr.edu. Further information is also posted at the ISAR website at www.isarhq.org where you can also register for email updates.

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JIS Special Issue

CALL FOR PAPERS

The *Journal of Information Systems* (JIS) is the journal of the Information Systems Section of the American Accounting Association (www.jisonline.com). JIS will publish a special section in the Fall 2012 issue entitled "IT Governance, Risk and Value." Enterprise governance of information technology has become an important area of concern in practice and academia, given the significance of investment in IT and the role of IT in risk management and value adding processes. Literature reviews published recently in JIS touch on different aspects of IT Governance, Risk and Value.

The Special Issue will combine academic research papers with contributions from leaders in the professional community. Examples of topics for the Special Issue include:

- IT risk management strategies, decision rights and decision making in organizations
- Governance, risk and value frameworks
- Technology to support Governance, Risk, Compliance and Value
- Behavioral aspects of IT Governance, Risk and Value
- Auditing of Governance, Risk and Value
- The relationship of IT Governance and control environments including Sarbanes-Oxley
- Capital market impacts of Governance, Risk and Value decisions by enterprises
- IT Governance in government, not-for-profit and international settings
- Relationship between corporate governance and IT governance
- Determination of risk in the IT environment
- Business/IT alignment and IT governance
- Outsourcing and IT governance
- Implementation of IT Governance, Risk Management and Value Adding
- Process maturity and governance
- Governance over privacy
- Process mining
- Role of service management and Governance, Risk Management and Value Adding
- Enterprise and national culture and success of IT governance
- Managing governance with virtual organizations and virtual and cloud technologies

All research methods are welcome, including review, analytical, archival, design science, behavioral, qualitative, field and case study.

Submit the paper proposals using the guidelines for regular JIS journal submissions at www.jisonline.com

The editor of the special section is Roger Debreceeny, Shidler College Distinguished Professor of Accounting, School of Accountancy, Shidler College of Business, University of Hawaii, i at Manoa. Email: rogersd@hawaii.edu roger@debreceeny.com

Submissions for the special issue are due on **December 31, 2011**. Earlier submission is encouraged.

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JIS Special Issue

Book Reviews Call

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Book Reviews Call

The IS section seeks book reviews for publication in *Journal of Information Systems* (JIS). If you are interested in contributing, please contact Rob Pinsker at rpinsker@fau.edu.

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Congratulations!

Jim Hunton received the Mee Prize at Bentley University. More information about this prestigious award is available at: <http://www.bentley.edu/> and <http://www.bentley.edu/newsroom/master-ledger-domain>

Congratulations to all members mentioned in the August 2011 *Issues in Accounting Education's* academia ranking of researchers.

Congratulations to Brad Tuttle who will be an Associate Editor for *Accounting Horizons* beginning in June 2012. He would like to see manuscripts dealing with systems topics that would be of general interest to the broader AAA membership. He urges everyone to take advantage of having an AIS person on the editorial team.

Long-time member of the IS Section, Dr. L. Murphy Smith, was selected to be the David and Ashley Dill Distinguished Professor of Accounting at Murray State University. He previously served on the faculty at Texas A&M University, the University of Mississippi and Louisiana Tech University. His academic record includes numerous research articles, books and monographs, academic conference presentations and research grants. Smith is in the top one percent of authors by downloaded articles on the Social Sciences Research Network. In addition to being widely published in professional journals, Smith's work has been cited in various news media, including *Fortune*, *USA Today* and *The Wall Street Journal*. Smith has received numerous recognitions for teaching and research, such as the American Accounting Association Strategic and Emerging Technology Section's Outstanding Researcher and Outstanding Accounting Educator awards, the Association of Government Accountants Authors Award, and the Outstanding Educator Award from the Texas Society of CPAs. Smith's extensive research on ethics led to his being asked to provide testimony at a U.S. Congressional Hearing regarding accounting and business ethics.

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ICAEW Report

ICAEW (Institute of Chartered Accountants in England and Wales) will publish a report in November entitled 'Building Trust in a Digital Age: Rethinking Privacy, Property and Security'. This follows on from panel sessions which ICAEW have moderated at AAA annual meetings in previous years on information security and outsourcing. The report considers the actions that individual businesses can take to address concerns about the security and use of digital information, as well as the social and legal implications of digital technology. By summarizing a wide variety of good business practices, underlying theory and new areas of debate, it aims to help management make better decisions about information risks and inform public debate about digital information. In the process, it brings together three areas of thinking that are often looked at separately but are brought together more closely by the digital environment – privacy, intellectual property and information security.

If you would be interested in a copy of the report, please email Kirstin Gillon at kirstin.gillon@icaew.com

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