



President's Letter

President's Letter

2014 AIS Section Midyear

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Dear AIS Section Members,

Thank you for the opportunity to serve as President of the Accounting Information Systems Section for the 2013-14 year. It is a great honor to lead the section that has been instrumental in my professional development. By now, I know most of you are aware of the section name change that occurred this year. The name change is significant because it highlights our mission as specialists in *accounting* information systems and helps to communicate the nature of our teaching and research activities. The name change will also assist in section branding. For example, the *Journal of Information Systems* will use the tagline "Advancing accounting information systems knowledge." We have recently obtained a new AIS section logo and we can now begin updating the AAA and AIS section web pages (which will include a complete redesign including the *JIS* site), and begin using the logo in our mass communications.

As I mentioned in my remarks at the section business meeting in Anaheim, it is a section priority to improve the ranking of the *Journal of Information Systems* and the journal's role in our section members' tenure and promotion opportunities. The research and publications committee, chaired by Jee-Hae Lim, is currently working on a survey to help us understand this issue. This will help us work toward a goal of increasing the presence of *JIS* on the "approved journal lists" and recognizing the significance of our research contributions.

We are also working with AAA to survey non-renewing members of our section to help assess their reasons for discontinuing their section membership. We expect this survey will provide valuable feedback regarding the section's value proposition and how we are, or are not, meeting section members' needs.

The Mid-Year Meeting will be held January 23-25, 2014 in Raleigh, NC. Eileen Taylor has been working very hard to deliver an outstanding meeting and I am very excited to see the agenda. In addition to the regular meeting activities, there are several interesting pre- and post-conference events that can help you enhance your teaching and research. An overview of the meeting is provided in this newsletter. I hope to see you there in January.

Greg Gerard
AAA-AIS Section President 2013-2014



Greg Gerard,
Florida State University,
AIS Section President

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**2014 AAA AIS/SET Midyear Meeting and AIS New
Scholars Consortium**

President's Letter

The section is very excited about our upcoming **AIS/SET Midyear Meeting, January 23-25, 2014** to be held in **Raleigh, NC**.

2014 AIS Section Midyear

This year we will offer:

Call for JIS

- Pre- and post-conference workshops (pre-conference: New Scholars Consortium, Critical Thinking Workshops, Design Science Research in Accounting, and post-conference: SAP Workshop)

Call for Section Awards

- Friday night comedy club event at Charlie Goodnights

Call for JISC2015

- Cutting edge panels with national experts

Call for ISAIS

- Return of the Short Paper and Best Teaching Practices sessions

Registration will be open soon - we look forward to seeing you there! If you have any questions, please contact Eileen Taylor, 2014 Meeting Coordinator (Eileen_Taylor@ncsu.edu).

New Scholars Consortium: January 23 12:30-5:30pm

The New Scholars Consortium at the 2014 Accounting Information Systems Section Midyear Meeting will have a small group research workshop for attendees. The purpose of the workshop will be for new scholars and Ph.D. students to receive constructive feedback on their research in progress and germinate new research ideas through interaction with seasoned faculty members in a small group setting. The deadline for submissions for the small group research workshop has been extended to **December 16, 2013**. All stages of research in progress will be acceptable including well-developed research proposals. If you do not have a proposal, please include a brief outline of your research topic and proposed methodology. More fully developed papers will be presented while earlier stage proposals and ideas will be discussed in a small group setting. Please send your submissions in Word format to Ryan Baxter (rbaxter@bentley.edu).

Pre-conference: DRAW Thursday, January 23 1:00-5:30pm

The 2nd Design Science Research in Accounting Workshop (DRAW2) is designed to facilitate learning, interaction and the exchange of research and teaching ideas that apply the Design Science Research (DSR) paradigm. Design Science Research (DSR) has played a very important role in research on accounting information systems over the last two decades. Examples include research on systems design (e.g., REA), decision aids, text and data mining, artificial intelligence and XBRL. The Second Design Science Research in Accounting Workshop (DRAW2) will address strategies for DSR evaluation in accounting, auditing, taxation, etc.

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The workshop will feature a keynote from Dr. Richard L. Baskerville, Board of Advisors Professor in the Department of Computer Information Systems, J. Mack Robinson College of Business at Georgia State University. Dr. Baskerville's recent publications include A Comprehensive Framework for Evaluation in Design Science Research (2012) and Eating our own Cooking: Toward a More Rigorous Design Science of Research Methods (2012).

In addition to Dr. Baskerville, there will be a panel of SET members with substantial experience in design science research and teaching to provide feedback on proposal areas including but not limited to enterprise systems, XBRL, auditing and assurance including continuous assurance, fraud detection, financial accounting and reporting, management and performance reporting, taxation, government and not-for-profit accounting, teaching, learning and curriculum design.

The following two pre-conference workshops will be taught by Gerald Nosich, Author and Fellow at the Foundation for Critical Thinking (offered January 23, 2013 as ½ or full day – see registration form for cost)

Pre-conference Workshop for Teachers: Helping Students Learn to Think More Critically

The focus of the workshop is on ways to foster and improve critical thinking in your students. The strategies we'll concentrate on are ones that are most central and widely applicable in improving a person's thinking abilities. We will work on helping students apply, become more skillful in, and internalize fundamental concepts of critical thinking, concepts that help students learn to think more critically in the discipline, across disciplines, and in their lives outside of school.

Pre-conference Workshop for Researchers: Using Critical Thinking Explicitly to Enhance Research

The focus is on how the fundamental concepts of critical thinking can help your research become richer, more productive, and communicated more effectively. The central idea is that paying explicit and systematic attention to the “elements of thought”—elements such as assumptions, implications and consequences, interpretations, points of view—can open up new avenues of research and make aspects of current research more focused and pointed. Similarly, paying explicit attention to “intellectual standards”—such as clarity, relevance, and significance—can enhance both your research itself and the way your research is communicated in writing.

Additionally, a post-conference workshop will be held:

Post-conference Workshop on teaching SAP with the University Alliances offered January 25, 2013 1:30-4:30pm (see registration form for cost)

Participants will obtain hands-on training with SAP through a case designed specifically for the introductory AIS course. The case is composed of four separate but interrelated sets/tutorials of exercises: 1) procurement; 2) production; 3) sales and distribution; and 4) financial and cost accounting. Instructors with minimal SAP knowledge can successfully use the case to demonstrate basic transaction processing and internal control concepts in an ERP system such as SAP.

Participants will obtain an overview of SAP and the case, followed by the completion of the first set of exercises, in procurement. Internal control concepts applied to procurement will also be discussed in the training, including questions included along with the case that instructors can choose to have students answer regarding internal control in each set of exercises. Participants are to bring a laptop for remote log in to the SAP server.

Volunteer Opportunities

We are in need of volunteers for reviewing, discussing, and moderating. You can sign up at the same link as the submission link: <https://convention2.allacademic.com/one/aaa/is14/> (click on volunteer opportunities).



Ongoing Call for Submissions: *Journal of Information Systems* –
Information Resources and Knowledge Enablers

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Call-for ISAIS

To assist academics and practitioners in developing their knowledge of the current state of accounting information systems (AIS), we are encouraging submissions of several types of manuscripts, as detailed below. Before developing your manuscript, please contact the JIS Knowledge Resources editor, Eileen Taylor, at eileen_taylor@ncsu.edu to discuss purpose, concepts, etc.

Academic submissions

Purposes: To inform readers about current issues in research and education that may be useful in the AIS discipline. To educate readers about how the author identifies and develops ideas for AIS research and education.

Questions: What resources do veteran AIS academics use as they develop research and educate? How can readers adopt their strategies to improve their own productivity?

Point of View: How do veteran academics think about AIS research and teaching?

Conclusions: These publications will result in a shared knowledge of resources and techniques for our readership. We will deliberately and explicitly develop our discipline with a shared point of view and purpose.

Practitioner submissions

Purposes: To inform readers about current issues in AIS practice and research that will be useful in the AIS discipline, and to share with readers their “way of knowing” about the events, trends, theories, and practices of the AIS discipline.

Questions: How do AIS practitioners develop their knowledge of AIS? What current trends and practices are they aware of that will be of interest to our readership?

Point of View: How do AIS practitioners think about AIS problems? What is the perspective of an AIS practitioner? What are some of the key issues that researchers in AIS should consider?

Conclusion: These publications will result in a shared knowledge of resources and techniques for understanding the current state of AIS practice.

Book/Frameworks/Article Reviews

Purposes: To inform readers about books, frameworks, guidance articles, and other materials of interest to readers as they work to understand the AIS discipline.

Questions: What books, frameworks, guidance, articles, and other materials are of interest? How can AIS academics and practitioners benefit from them?

Conclusion: These publications will alert readers to resources that may help them in their research and practice.

Details: Submissions may be sole or co-authored, and may range from 1,000 to 8,000 words. We encourage creativity in these submissions.

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2014 Call for Nominations for AIS Section Awards

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The Accounting Information Systems (AIS) Section of the American Accounting Association (AAA) seeks nominations for the 2014 Notable Contribution to the AIS Literature and the 2014 Outstanding Dissertation Awards. Award winners will be honored with plaques presented at the AIS Section Business Meeting at the 2014 AAA Annual Meeting.

Criteria applicable to both awards:

- Impact on accounting information systems research, theory, or practice communities.
- Relevance to and impact on the IS and/or accounting research and practice communities.
- Topical or methodological originality and innovation.
- Exceptional development of theory.
- Awards will be granted only if the committee deems the research contribution meets criteria.
- The author of the work must be a member of the AIS Section of the AAA during the 2013-2014 academic year.
- The entry should not be simultaneously submitted for consideration for an award sponsored by any other section of the American Accounting Association.

Criteria unique to the Contribution to the Literature Award:

- Consideration shall be given to peer-reviewed books, monographs, and journal articles on research topics and methods in the field of accounting information systems (broadly defined).
- Published journal articles may be in any journal.
- The work must have been published prior to December 31, 2013.

Criteria unique to the Outstanding Dissertation Award:

- The dissertation must have been defended no earlier than January 30, 2012 but no later than January 30, 2014.

Nominations:

- Nomination must be made by an AAA AIS Section member; Self-nominations are encouraged.
- Nominating emails should include statements of the importance of the work and its current or potential impact on accounting information systems theory or practice.
- An electronic copy of the work must be provided. For the Outstanding Dissertation Award, a working paper that meets the criteria for submission to JIS should be provided.
- Submissions must be in either Word or pdf format; electronic submission only.
- Members of this year's Award Committee are not eligible.

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The 2014 Award Committee Includes:

Rob Pinsker: rpinsker@fau.edu

David Wood: davidwood@byu.edu

Please send nominations to the Committee Chair:

Cheryl Dunn: dunnc@gvsu.edu

Grand Valley State University

Phone: 517-256-4194

DEADLINE FOR NOMINATIONS: February 15, 2014



Call JISC2015-1st *Journal of Information Systems* Research Conference

President's Letter

2014 AIS Section Midyear

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The *Journal of Information Systems (JIS)* will hold the 1st JIS Research Conference (JISC2015) at the offices of the AICPA in New York City, NY on March 26 & 27, 2015. *JIS* is the research journal of the Accounting Information Systems (AIS) section of the American Accounting Association.

Sponsors

Sponsors of JISC2015 are the AICPA and CaseWare-IDEA Inc.

Conference Design

The design of JISC2015 is to provide an opportunity for intense discussion between academics and professionals on research in a targeted area of concern to the broad AIS community. The conference will involve research presentations, round-table discussions, and a keynote presentation; attendance at the conference will be limited to those on the program. Each research paper presentation will have an academic and a professional commentator. Papers presented at JISC2015 will appear in a theme issue of *JIS*, edited by Dr. Diane Janvrin of Iowa State University and Dr. David Wood of Brigham Young University. Research submissions to JISC2015 can follow one of two paths:

- authors may submit preliminary proposals for facilitated data access (deadline: January 15, 2014), or:
- authors may submit completed papers (deadline: December 15, 2014).

In the former case, the *JIS* team, working closely with the conference sponsors, will work to provide access to data for selected research teams.

Topics

The focus of JISC2015 is on Information Technology auditing. Given the increasing importance of technology in all aspects of business and government, IT auditing has become a vital part of internal and external audit. Topics for the conference may include:

- The development and use of IT audit tools
- IT audit and governance, risk and compliance
- Skills development for IT audit
- IT audit in a world of big data
- Risk management for IT auditing
- Impact of IT risks on the financial statement audit
- Auditing IT risks within a SOX environment
- Level of maturity of IT auditing
- Auditing IT security
- Quantification of IT risks
- Auditing within a distributed computing environment and the cloud
- Planning IT audits
- Continuous audit
- IT audit and privacy
- Undertaking IT audits within a standards environment
- Using generalist auditors for undertaking IT audit engagements

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Facilitated Research Proposals

Access to data can be a considerable barrier to research on IT audit. Working together with the conference sponsors, the *JIS* team will facilitate research support for a limited number of research teams. This support may include access to case study sites or subjects for experimental or survey-based research. The *JIS* team will screen and shortlist the research support proposals. The team will then work with the AICPA and CaseWare-IDEA to provide access to subjects and case study sites for the supported research teams. A final version of the research must be submitted to JISC2015 and authors must agree to publish all resulting work in *JIS*, if accepted. Research support proposals should sketch the contribution to research and practice, research questions or hypotheses and appropriate theory; describe the research method, and outline the nature of data needed for the study. The proposals should not exceed 3,000 words and should be emailed to jis-editors@aaahq.org.

Paper submission

Final papers should follow the *JIS* editorial policy and be submitted to *JIS* using the AAA's manuscript management system. Full details are available at www.jisonline.com. Papers accepted to JISC2015 also receive a conditional acceptance to *JIS*. Research teams are expected to improve their papers following the guidance from the academic and professional reviewers and from interaction at the conference. Papers not accepted for the conference may continue to receive editorial review by *JIS*.

Research methodologies

All research methodologies are welcome, including experimental, qualitative, field study, analytical, behavioral, archival, design science, and empirical.

Financial Support

One author from each accepted paper will receive funding to help defray travel costs to attend the conference (e.g., plane tickets, hotel, etc.). Authors from the USA, Mexico, and Canada will receive \$1,000. Authors from other countries will receive \$1,500.

Deadlines

The deadlines for JISC2015 are:

- January 15, 2014: Research support proposals due.
- March 1, 2014: Decisions on research support proposals.
- December 15, 2014: Non-facilitated research papers due.
- January 15, 2015: Facilitated research papers due.
- March 26 & 27, 2015: JISC2015
- May 30, 2015: Revised papers due.

Additional information

Queries can be addressed to jis-editors@aaahq.org.



Call for 5th ISAIS

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Calls for JISC2015

Call for ISAIS

The Centre for Accounting and Industry Partnerships, Department of Accounting, University of Melbourne, Australia is pleased to announce the fifth International Symposium on Accounting Information Systems (ISAIS) commencing in the morning of Wednesday July 2, followed by a half day on Thursday July 3, 2014. The Symposium is strategically positioned to follow GMARS June 26-27 (UNSW) (see <http://www.gmars.org/>) and immediately precedes the annual Accounting and Finance Association of Australia and New Zealand conference July 6-8 in Auckland (see <http://www.afaanz.org/conferences>). 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 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. Topics of interest include, but are not limited to: AIS development, internal control developments, strategic information systems, cultural influences on AIS, performance evaluation, decision aids, business process modeling, audit and assurance regarding AIS, continuous auditing and reporting, IT auditing, enterprise resource planning, knowledge management, and XBRL.

Paper Submission Deadline is February 28, 2014. Earlier submissions are encouraged. Papers can be submitted for the symposium only or for the symposium and publication in the *International Journal of Accounting Information Systems*.

Full details are available from <http://fbe.unimelb.edu.au/accounting/caip/isais/>

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