

AIS Newsletter

Volume 25, Summer 2005

Sections

- I. [Letter from President Chris Wolfe, Texas A & M University](#)
- II. [Conferences](#)
- III. [Congratulations: IS section members receiving special awards or recognition](#)
- IV. [JIS Research Forum Special Call for Papers](#)
- V. [Helpful Website Links/Reminders](#)
- VI. [In the Literature by Ronny Daigle, LSU](#)
Topics: Research on Doing Research, E-Business, IT and Systems Development, Outsourcing, and Security
- VII. [Call for Papers & Reviewers](#)

I. Letter from President Chris Wolfe, Texas A & M University

Greetings IS section members,

This marks the final president's letter of my term, and in it, I would like to reflect on my tenure as your president. I began my term with the ratification of our new mission statement.

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.

Our mission statement is now displayed prominently on the home page of the section's website. I continue to believe that it is important for our section to have a mission statement to guide us as an organization. It serves to remind the IS section what we are and where we are going.

The other large change that marked the beginning of my presidency was the change in editors at *JIS*. After three very successful years, Dan Stone stepped down as editor, and Brad Tuttle took the helm. The transition was a smooth one, and after working with Brad during my term, I think that *JIS* is in very good hands. Brad is working hard to innovate at our journal. Please support him by sending your manuscripts to *JIS*. Our journal is a key section resource. I encourage you to use it to advance your careers.

The first sticky issue that I dealt with as your president was that of contested elections. In a show of hands at last year's business meeting there was no clear majority opinion on the issue. In a straw poll, that we ran in the early Fall, the vote slightly favored our current system of uncontested elections. Without a clear majority in favor of a change, the decision was made to leave our current system of uncontested elections in place -- with one change. We are lowering the bar with respect to nominations from the membership. Going forward, it will only take the signatures of ten members to be nominated for office. I feel that this is a good compromise, and I encourage members to consider self-nominations if they feel that they have an agenda that supports and benefits the section.

Our midyear meeting was in New Orleans. I love New Orleans as a meeting site, and as expected, it was a great place for our meeting. Scott Summers coordinated our midyear and did a wonderful job. The effort he put into it was really heroic. Out of all the great things that occurred at that meeting, the one that stands out in my mind remains Judy Rayburn's opening address. Her message of inclusion was powerful. The AAA leadership recognizes the importance of our section, and they recognize the dearth of AIS articles appearing in the national "general interest" journals. I am hoping that this is a start, and that our members can and will be published in *The Accounting Review*.

After the midyear meeting, things have quieted down somewhat. However, there has been one big change that occurred this spring. Rayman Merservy, our long time webmaster, stepped down, and Terry Glandon took on the task. I offer my deepest thanks to both Rayman, for a job well done, and Terry for taking on this duty. We have moved our website to a AAA server. So, it now has a permanent home, and Terry has re-designed our website. If you have not been to our new website, please visit it. It is packed with useful materials and information.

Good things continue to happen for our section. Judy Rayburn has appointed Dan Stone to the important publication committee at the national level offering us an IS section voice in that forum. Also, we were given extra presentation slots for the national meeting in San Francisco, and Elaine Mauldin and Pat Wheeler have put together a very good program.

It has been great experience being president of the IS section, and It has been my honor to be your president. I would like to thank all the section's officers and committee members, because it is really you that deserves the credit for the section's accomplishments. Finally, I would like to thank the membership for the support that you have given me. I believe that we have the best membership in the AAA, and it is the membership that makes our section great.

Chris Wolfe

II. Conferences

- **Sixth International Research Symposium on Accounting Information Systems**
(in coordination with ICIS 2005)
Date: December 10-11, 2005
Place: Las Vegas, Nevada
For more information: <http://icis2005.unlv.edu/>
- **2005 Digital Accounting Research Conference**
Date: October 13-14, 2005
Place: University of Huelva, Spain
For more information: <http://www.uhu.es/ijdar/call2005>
- **Organizations and Society in Information Systems (OASIS) 2005 Workshop**
Date: December 11, 2005
Place: Las Vegas, NV
For more information: <http://www.ifipwg82.org>
- **2006 JIS New Scholars Research Workshop**
Date: January 4, 2006
Place: Scottsdale, AZ
For more information: <http://www.jisnsw.com/> (old: http://aaahq.org/infosys/calls/JIS_NewScholars.mht)
- **2006 AAA-IS Section Mid-Year Conference**
Date: January 4-7, 2006
Place: Scottsdale, AZ

For more information: http://aaahq.org/infosys/calls/MidYear_Call2006.mht

- **2006 17th IRMA International Conference**

Date: May 21-24, 2006

Place: Washington, D.C.

For more information: www.irma-international.org

III. **Congratulations**

- **Tarek S. Amer, Northern Arizona University**

The Arizona CPA Foundation for Education and Innovation has given T.S. Amer their Excellence in Teaching Award. This award is made to honor an individual's contributions as an Accounting educator. This award is given each year to one faculty member within the State of Arizona university system.

- **Terri Herron, University of Montana**

Terri received a competitive university-level award called the John Ruffatto Memorial Award. The award was established to encourage and reward UM faculty members who impart practical, applicable principles into their classroom presentation. Award winners have "demonstrated that they have gained practical knowledge in their teaching specialty through involvement with a Montana enterprise and/or through their work as a consultant, and demonstrate how this practical experience was brought into the classroom and how the students benefited." She received the award based primarily on her involvement with the accounting profession through her service with the Montana Society of CPAs where she is on the board of directors and on a number of committees, including the Information Technology committee.

- **Vernon Richardson, University of Arkansas**

Vernon Richardson was named as the newly endowed Ralph L. McQueen chair in Accounting at the Walton College of Business, University of Arkansas.

IV. **JIS Research Forum Special Call for Papers**

The Journal of Information Systems invites proposals for a research forum to be published as a special section of the Fall 2007 issue entitled The Role of Technology and Accounting in the New Information Era. The purpose of the forum is to stimulate research that addresses current issues of importance related to information technology and accounting. All research methods including theoretical, empirical, archival, small sample studies, field cases, behavioral and experimental as well as analytical methods will be considered. Academic, education, and practice proposals are encouraged.

Relevant research topics include but are not limited to:

Security

Sarbanes-Oxley

Artificial intelligence and continuous audit

Internal control

ERP systems

Fraud detection

Corporate IT governance

System integration up and down the value chain

Ethics in AIS

Outsourcing

IT audit and internal auditing

IT control frameworks

IS management and organizational issues

Managers', accountants', system analysts' and auditors' incentives and motivations

Financial reporting issues

Proposal Parameters:

Academic proposals should clearly identify a research question related to the forum topic and outline a viable method for addressing that question. Expected data sources should be described and research instruments included if available.

Education proposals should inform pedagogy that relates to the forum topic. Practice proposals should also inform the forum topic and adhere to the JIS editorial guidelines by informing academic research on the state of practice. Proposals are to be a maximum of three pages excluding references and research instruments.

The deadline for proposals is August 31, 2005, and accept or reject decisions along with the editor's feedback will be communicated by September 30, 2005. Authors of all accepted proposals will have until January 1, 2007 in which to submit a manuscript to JIS based upon their proposal. Submitted manuscripts will receive an expedited review and authors will be informed of final decisions by May 2007. Accepted manuscripts will be published in the Fall 2007 issue of Journal of Information Systems.

Proposals should be submitted by emailing a Microsoft Word file conforming to JIS guidelines to:

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V. Helpful Website Links/Reminders

- The homepage for the *Journal of Information Systems* New Scholars Research Workshop has changed, please update your address books: <http://www.jisnsw.com/>
- The *Journal of Information Systems* website can be found online at <http://www.jisonline.com/>

VI. In the Literature by Ronny Daigle, LSU

Greetings! This is my first edition of being the editor of *In the Literature*, and I will do my best to fill the huge shoes of Scott Summers, who did a great job in many past newsletters of bringing attention to IS articles that impact AIS professors.

Consistent with past columns, I will focus on the IS literature since most are aware of the current accounting literature. Also consistent with prior columns, I use article abstracts with some possible minor editing for shortening or elaborating an article. I enjoyed looking at many articles published since the last column a year ago, and list a number of them below. Articles listed are categorized within topic areas, which may indicate a trend of published research in a certain IS area. If an article peaks your interest and you cannot find it, please email me and I will try to get a copy for you.

Research on Doing Research

The following articles focus on some aspect of performing or publishing IS research:

Author Experiences with the IS Journal Review Process by [S. Bhattacharjee](#), Y.A. Tung, and B. [Pathak](#) in *Communications of the Association for Information Systems*, Volume 13, Article 37, June 2004.

Research publication in peer-reviewed journals is an important avenue for knowledge dissemination. However, information on journal review process metrics are often not available to prospective authors, which may preclude effective targeting of their research work to appropriate outlets. We study these metrics for information systems (IS) researchers through a survey of actual author experiences of the IS journal review process. Our results provide a knowledge base of •the length and quality of the review process in various journals; •responsiveness of the journal office and publication delay; and •correlations of metrics with published studies of journal rankings. The data should enable authors to make effective submission decisions, as well as help to benchmark journal review processes among competing journals.

Research Methodologies in MIS: An Update by [P. Palvia](#), [D. Leary](#), E. Mao, V. Midha, P. Pinjani and A.F. Salam in *Communications of the Association for Information Systems*, Volume 14, Article 24, November 2004.

This article presents trends in published MIS research for an 11 year period, 1993-2003. It is an update of a previous article in CAIS (Volume 11, Article 16) that covered the period 1993-1997. All of the articles in seven mainstream MIS journals were examined in terms of subjects researched and methodologies employed to conduct research. Recent trends are presented and compared to those of the earlier study. The results clearly indicate the focus of efforts of researchers on information system usage and information systems resource management. The survey methodology still appeals to many researchers but increases in the use of mathematical models and laboratory experiments is an indication that the field is attaining maturity by using more rigorous research methods.

Nothing At The Center?: Academic Legitimacy in the Information Systems Field by K. Lyytinen and J.L. King in *Journal of the Association for Information Systems*, Jun2004, Vol. 5 Issue 6, p220, 27p.

Researchers in the information system (IS) field have recently called for the field to legitimate itself by erecting a strong theoretical core at its center. This paper examines this proposition, and concludes that it is logically invalid and does not recognize ample evidence to the contrary from the history of other disciplines. We construct a broader concept of academic legitimacy around three drivers: the salience of the issues studied, the production of strong results, and the maintenance of disciplinary plasticity. This analysis suggests that to remain successful, the IS field needs intellectual discipline in boundary spanning across a "market of ideas" concerning the application of information technology in human enterprise.

E-Business

The following articles focus on some aspect of e-business, such as determining its value, building trust (including that with a third-party), and the influence of interface design and format on consumer transacting behavior:

Building Effective Online Marketplaces with Institution-Based Trust by P.A. Pavlou and D. Gefan in *Information Systems Research*, Mar2004, Vol. 15 Issue 1, p37, 23p.

Institution-based trust is a buyer's perception that effective third-party institutional mechanisms are in place to facilitate transaction success. This paper integrates sociological and economic theories about institution-based trust to propose that the perceived effectiveness of three IT-enabled institutional mechanisms--specifically feedback mechanisms, third-party escrow services, and credit card guarantees--engender buyer trust in the community of online auction sellers. Trust in the marketplace intermediary that provides the overarching institutional context also builds buyer's trust in the community of sellers. In addition, buyers' trust in the community of sellers (as a group) facilitates online transactions by reducing perceived risk. Data collected from 274 buyers in Amazon's online auction marketplace provide support for the proposed structural model. Longitudinal data collected a year later show that transaction intentions are correlated with actual and self-reported buyer behavior. The study shows that the perceived effectiveness of institutional mechanisms encompasses both "weak" (market-driven) and "strong" (legally binding) mechanisms. These mechanisms engender trust, not only in a few reputable sellers, but also in the entire community of sellers, which contributes to an effective online marketplace. The results thus help explain why, despite the inherent uncertainty that arises when buyers and sellers are separated in time and in space, online marketplaces are proliferating. Implications for theory are discussed, and suggestions for future research on improving IT-enabled trust-building mechanisms are suggested.

Information Technology Payoff in E-Business Environments: An International Perspective on Value Creation of E-Business in the Financial Services Industry by K. Zhu, K. Kraemer, S. Xu, and J. Dedrick in *Journal of Management Information Systems*, Summer2004, Vol. 21 Issue 1, p17, 38p.

Grounded in the technology--organization--environment (TOE) framework, we develop a research model for assessing the value of e-business at the firm level. Based on this framework, we formulate six hypotheses and identify six factors (technology readiness, firm size, global scope, financial resources, competition intensity, and regulatory environment) that may affect value creation of e-business. Survey data from 612 firms across 10 countries in the financial services industry were collected and used to test the theoretical model. To examine how e-business value is influenced by economic environments, we compare two subsamples from developed and developing countries. Based on structural equation modeling, our empirical analysis demonstrates several key findings: (1) Within the TOE framework, technology readiness emerges as the strongest factor for e-business value, while financial resources, global scope, and regulatory environment also significantly contribute to e-business value. (2) Firm size is negatively related to e-

business value, suggesting that structural inertia associated with large firms tends to retard e-business value. (3) Competitive pressure often drives firms to adopt e-business, but e-business value is associated more with internal organizational resources (e.g., technological readiness) than with external pressure to adopt. (4) While financial resources are an important factor in developing countries, technological capabilities become far more important in developed countries. This suggests that as firms move into deeper stages of e-business transformation, the key determinant of e-business value shifts from monetary spending to higher dimensions of organizational capabilities. (5) Government regulation plays a much more important role in developing countries than in developed countries. These findings indicate the usefulness of the proposed research model and theoretical framework for studying e-business value. They also provide insights for both business managers and policy-makers.

Reexamining the Value Relevance of E-Commerce Initiatives by B. Dehning, V.J. Richardson, A. Urbaczewski, and J.D. Wells in *Journal of Management Information Systems*, Summer2004, Vol. 21 Issue 1, p55, 28p.

This study reexamines the value relevance of e-commerce announcements using an event study methodology. Event studies have become an increasingly popular technique for information systems research by giving researchers a tool to measure the notoriously elusive value of information technology. We find evidence that the traditional event study methodology may not provide an accurate measure of abnormal returns during periods of high market volatility, and propose an alternative methodology. The alternative methodology does not use an estimation period, and takes into account extreme or unusual market movements in the period in which the e-commerce announcement was made. Using the alternative methodology, we find evidence of positive abnormal returns for e-commerce announcements made in the fourth quarter of 1998, but no abnormal returns to e-commerce announcements made in the fourth quarter of 2000. We also find significant differences in value depending on the type of e-commerce initiative. In 2000, e-commerce initiatives with a digital product were valued significantly more than e-commerce initiatives with a tangible product, while in 1998 no such difference existed. In 1998, business-to-business e-commerce initiatives, e-commerce initiatives with a tangible product, and e-commerce initiatives by pure-play Internet firms were valued more than similar initiatives in 2000. The study makes a significant contribution for understanding the value of e-commerce initiatives in highly volatile markets and demonstrates how market values of e-commerce changed from 1998 to 2000. Furthermore, this study shows the importance of carefully considering both the time frame examined and the methodology used when assessing the value relevance of e-commerce initiatives as to avoid inflating the magnitude of any observed effects.

The Effects of Information Format and Shopping Task on Consumers' Online Shopping Behavior: A Cognitive Fit Perspective by W. Hong, J.Y.L. Thong, and K.Y. Tam in *Journal of Management Information Systems*; Winter2004/2005, Vol. 21 Issue 3, p149, 36p.

A feature central to the success of e-commerce Web sites is the design of an effective interface to present product information. However, the suitability of the prevalent information formats in supporting various online shopping tasks is not known. Using the cognitive fit theory as the theoretical framework, we developed a research model to investigate the fit between information format and shopping task, and examine its influence on consumers' online shopping performance and perceptions of shopping experience. The competition for attention theory from the marketing literature and the scanpath theory from vision research were employed to support the analyses. An experiment was conducted to examine the effects of two types of information formats (list versus matrix) in the context of two types of shopping tasks (searching versus browsing). The results show that when there is a match between the information format and the shopping task, consumers can search the information space more efficiently and have better recall of product information. Specifically, the list format better supports browsing tasks, and the matrix format facilitates searching tasks. However, a match between the information format and the shopping task has no effect on cognitive effort or attitude toward using the Web site. Overall, this research supports the application of the cognitive fit theory to the study of Web interface design. It also demonstrates the value in integrating findings from cognitive science and vision research to understand the processes involved. As the information format has been shown to affect consumers' online shopping behavior, even when the information content is held constant, the practical implications for Web site designers include providing both types of information format on their Web sites and matching the appropriate information format to the individual consumer's task.

A Comparison of Online Trust Building Factors between Potential Customers and Repeat Customers by K. Hee-Woong, Y. Xu, and J. Koh in *Journal of the Association for Information Systems*, Oct2004, Vol. 5 Issue 10, p392, 29p.

While vendors on the Internet may have enjoyed an increase in the number of clicks on their Web sites, they have also faced disappointments in converting these clicks into purchases. Lack of trust is identified as one of the greatest barriers inhibiting Internet transactions. Thus, it is essential to understand how trust is created and how it evolves in the Electronic Commerce (EC) context throughout a customer's purchase experience with an Internet store. As the first step in studying the dynamics of online trust building, this research aims to compare online trust-building factors between potential customers and repeat customers. For this purpose, we classified trust in an Internet store into potential customer trust and repeat customer trust, depending on the customer's purchase experience with the store. We find that trust building differs between potential customers and repeat customers in terms of antecedents. We also compare the effects of shared antecedents on trust between potential customers and repeat customers. We find that customer satisfaction has a stronger effect on trust building for repeat customers than other antecedents. We discuss the theoretical reasons for the differences and the implications of our research.

IT and Systems Development

The following articles study a number of aspects of systems development, including global implementation issues, building trust when using ERP systems, and the impact of project complexity on group behavior:

Deploying Common Systems Globally: The Dynamics of Control by L.J. Kirsch in *Information Systems Research*, Dec2004, Vol. 15 Issue 4, p374, 22p.

In today's competitive environment, an increasing number of firms are building common information systems, which will be deployed globally, to support their strategic globalization initiatives. These systems are designed to meet the requirements of a diverse set of stakeholders with different business needs, priorities, and objectives. One managerial tool for addressing and reconciling such differences is control, which encompasses all attempts to motivate individuals to act in a manner that is consistent with organizational objectives. This paper examines two research questions. How do stakeholders exercise control during different phases of large IS projects? Why do control choices change across project phases? Results of two case studies suggest control is exercised differently for each phase. During the initial phase of a project, control is exercised as "collective sensemaking," in which both IS and business stakeholders utilize mostly informal mechanisms of control. During development, "technical winnowing" of mechanisms occurs such that control is vested primarily in IS managers, who structure hierarchical relationships with subordinates and who rely extensively on formal control mechanisms. Both IS and business stakeholders employ formal and informal mechanisms during implementation to exercise control as "collaborative coordinating." The results also suggest that changes in control choices from one project phase to another are triggered by factors in the project, stakeholder, and global contexts. As factors change across phases, so too do control choices. Further, problems that surface in one project phase trigger changes to controls in subsequent phases. These findings are integrated into a model of the dynamics of control. Implications of these results are drawn, and directions for future research are suggested.

What Makes an ERP Implementation Relationship Worthwhile: Linking Trust Mechanisms and ERP Usefulness by D. Gefen in *Journal of Management Information Systems*, Summer2004, Vol. 21 Issue 1, p263, 26p.

To a large extent, trust determines expected utility derived from business transactions where the trusting party is dependent upon others, but lacks control over them. In many instances, this typifies the relationship between clients and an enterprise resource planning (ERP) customization vendor. This exploratory study examines how trust is built during an ERP implementation, and the relative weight of this trust compared with the perceived qualities of the implemented ERP itself in determining clients' assessment that the business relationship with the vendor is worthwhile. The data, collected from companies that were involved in the process of implementing a new ERP with the on-site

assistance of a certain customization vendor, show that all three trust antecedents suggested by Zucker's seminal study of trust--process-based, characteristic-based, and institution-based mechanisms--contribute significantly to client trust. The data also show that client trust in this customization vendor and the perceived usefulness of the ERP both contribute to client assessment that their business relationship with the vendor is worthwhile, showing that both getting the job done and creating a trust-based relationship contribute to this assessment. The implications of the importance of creating trust in ERP implementation and the means of doing how to do so are discussed.

The Effects of Information Technology Project Complexity on Group Interaction by T.L. Roberts, P.H. Cheney, P.D. Sweeney, and R.T. Hightower in *Journal of Management Information Systems*, Winter2004/2005, Vol. 21 Issue 3, p223, 25p

This study investigates the effect of varying project complexity on the group interaction processes of small information technology (IT) project teams. The projects included two complex tasks (i.e., LAN and WAN development tasks) and a less complex development task (i.e., a small business Web site development task). The study found that project complexity can affect the group interaction process. Participants reported significantly higher expectations, group integration, communication, and participation while working on less complex projects. Efforts to organize project personnel and define roles were more effective with less complex projects. Power struggles and noninvolvement remained a problem for teams regardless of project complexity. This study identifies and confirms key problem areas that can lead to project failure as IT projects become more complex. The results should interest both researchers and information systems managers, because the study is among the first to extend the common body of knowledge concerning group interaction and task complexity to IT projects.

ERP plans and decision-support benefits by C.W. Holsapple and M.P. Sena in *Decision Support Systems*, Jan2005, Vol. 38 Issue 4, p575, 16p.

Management and implementation of Enterprise Resource Planning (ERP) systems have tended to concentrate on their transactional and record-keeping aspects, rather than on their decision-support capabilities. This paper explores connections between ERP systems and decision support based on the perceptions of 53 ERP system adopters. It offers new insights into the important objectives that are (and should be) considered in ERP plans, including decision-support objectives. It provides insights into the decision-support benefits of ERP systems. The study also examines relationships between the importance of various objectives in ERP planning and the subsequent realization of decision-support benefits from an ERP system.

Outsourcing

The following articles address outsourcing issues, including its impact on education:

Validating measures of information technology outsourcing risk factors by B. Bahli and S. Rivard in *Omega*, Apr2005, Vol. 33 Issue 2, p175, 13p.

Outsourcing information technology (IT) operations has been recognized to have important potential benefits, including cost reduction, improved quality of service, and access to technological expertise. Researchers and practitioners also recognize that, in some circumstances, IT outsourcing entails risk, and that it sometimes leads to undesirable consequences that are the opposite of the expected benefits. The main purpose of this study was to validate measures of the risk factors associated with outsourcing IT operations. Insights from transaction costs theory suggest that there exist three major sources of risk factors for IT outsourcing: the transaction, the client and the supplier. From these insights, preliminary measures of IT outsourcing risk factors were developed and data from a survey of 132 IT executives were analyzed with partial least squares to assess their reliability and validity. The results confirm that these factors are useful indicators for assessing IT outsourcing risks.

“Some Implications of the Year-2000 Era, Dot-com Era, and Offshoring for Information Systems Pedagogy” by R. Weber in *MIS Quarterly*, Jun2004, Vol. 28 Issue 2, piii, 9p.

This article examines some implications of the year 2002 and dot-com eras and offshoring phenomenon for information systems pedagogy. By the end of 2002, some harsh realities had become apparent. The demand for the provision of services by information systems/information technology (IS/IT) professionals plummeted. Around the same time, a new phenomenon that affected the demand for IS/IT professionals began to gain prominence. Specifically, many organizations commenced to relocate their IS/IT operations to countries other than those where they were domiciled. In many ways, this offshoring phenomenon was simply a natural extension of the outsourcing phenomenon that had occurred throughout the 1990s. The design of IS/IT curricula needs to take into account some overall trends in the marketplace for IS/IT employment. With the current downturn in IS/IT employment in some countries, some pessimism exists about the future prospects for IS/IT occupations. Increasingly, the IS/IT employment marketplace transcends national boundaries. Obtaining education and experience in one country does not undermine one's employment opportunities in another country. Indeed, many organizations now seek to employ IS/IT workers who have international experience. Students must be provided with knowledge and skills that transcend many types of changes.

Security

The following articles address some aspect of security, including the value of certain techniques and how Sarbanes-Oxley compliance may shape the development of security techniques and IS research:

The Value of Intrusion Detection Systems in Information Technology Security Architecture by H. Cavusoglu, B. Mishra, and S. Raghunathan in *Information Systems Research*, Mar2005, Vol. 16 Issue 1, p28, 19p.

The increasing significance of information technology (IT) security to firms is evident from their growing IT security budgets. Firms rely on security technologies such as firewalls and intrusion detection systems (IDSs) to manage IT security risks. Although the literature on the technical aspects of IT security is proliferating, a debate exists in the IT security community about the value of these technologies. In this paper, we seek to assess the value of IDSs in a firm's IT security architecture. We find that the IDS configuration, represented by detection (true positive) and false alarm (false positive) rates, determines whether a firm realizes a positive or negative value from the IDS. Specifically, we show that a firm realizes a positive value from an IDS only when the detection rate is higher than a critical value, which is determined by the hacker's benefit and cost parameters. When the firm realizes a positive (negative) value, the IDS deters (sustains) hackers. However, irrespective of whether the firm realizes a positive or negative value from the IDS, the IDS enables the firm to better target its investigation of users, while keeping the detection rate the same. Our results suggest that the positive value of an IDS results not from improved detection per se, but from an increased deterrence enabled by improved detection. Finally, we show that the firm realizes a strictly nonnegative value if the firm configures the IDS optimally based on the hacking environment.

Holistic Compliance with Sarbanes-Oxley by L. Volonino, G.H. Gessner, G.F. Kermis in *Communications of the Association for Information Systems*, Volume 14 Article 11 August 2004

The theory underlying US securities laws is that investors are helpless without reliable information [Zelizer, 2002]. When Enron's collapse and other corporate frauds made it clear that "practically every element of our system of safeguards failed until it was too late to repair the damage," Congress reinforced those laws by passing the Sarbanes-Oxley (SARBOX) Act [O'Malley, 2002]. This new law demands that C-suite executives confirm their confidence in the quality and integrity of information generated by information systems by signing the figures off personally. Under SARBOX, the Securities and Exchange Commission holds executives accountable for reliable internal controls, record retention, and fraud detection. In turn, executives are looking to information systems and to IS auditors to help them meet their regulatory responsibilities. This article discusses SARBOX mandates and the intent of regulatory agencies. That understanding lays the foundation needed to develop holistic SARBOX compliance programs with information technology and business process improvements. Holistic compliance is an enterprise-wide and long-term approach

that views the new law as opportunities to improve internal controls and public reporting. Holistic compliance stands in contrast to simply complying with the rules or silo compliance; i.e., efforts scattered throughout business silos. We identify SARBOX requirements ("sections") concerning IS and IS research. Research areas to achieve minimal compliance include methods for IS assurance and auditing, risk management, and electronic records management (ERM). Research in business intelligence, data warehousing and mining, and supply chain management are necessary for holistic compliance that improves competitive position. While research efforts in these areas are not new, regulations have made them more compelling and urgent issues for senior management.

VII. Call for Papers & Reviewers

Conferences:

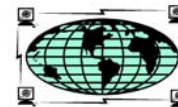
- **Sixth International Research Symposium on Accounting Information Systems**

The symposium, which is sponsored by SIG-ASYS and its official journal the *International Journal of Accounting Information Systems (IJAIS)*, will feature research papers and panels that focus on the link between accounting and information systems research. Submissions deadline **July 1, 2005**. Volunteers still needed for moderators and discussants. For more information read the following Call for Papers and Call for Participants.

Sixth International Research Symposium

on

Accounting Information



Systems

CALL FOR PAPERS

December 10-11, 2005

Las Vegas, Nevada

(in coordination with ICIS 2005)

In December 2005, in coordination with ICIS 2005, the Sixth Annual International Research Symposium on Accounting Information Systems will be held in Las Vegas. The symposium, which is sponsored by SIG-ASYS and the International Journal of Accounting Information Systems (IJAIS), will feature research papers and one or more panels that focus on the link 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 of any type (action research, archival analysis, behavioral/experimental, design science, surveys, etc) are equally encouraged.

All submissions to IRS AIS 2005 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 be prepared to present their ideas in person. Authors of accepted submissions must address the suggestions (if any) of the reviewers, and submit an electronic copy of the final version of the work by the specified deadline. Failure to do so will be tantamount to withdrawing this work from further consideration and it will not be included on the final program.

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

Completed research papers

Completed research submissions constitute a submission to IJAIS and papers accepted for the Symposium will be published in a special issue of the journal. Authors will need to meet any additional requirements of the journal editor. Papers should conform to IJAIS format, which is consistent with American Accounting Association journals and other Elsevier accounting journals.

Research-in-progress papers

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 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) to:

Professor Vicky Arnold
vicky.arnold@business.uconn.edu

Submission Deadline: July 1, 2005
Notification of Decision: September 2, 2005
Revised Manuscripts Deadline: October 3, 2005
Registration Deadline: October 31, 2005

Call for Participation

In December 2005, in coordination with ICIS 2005, the Sixth Annual International Research Symposium on Accounting Information Systems will be held in Las Vegas, Nevada. The symposium, which is sponsored by SIG-ASYS and its official journal the International Journal of Accounting Information Systems (IJAIS), will feature research papers and panels that focus on the link between accounting and information systems research. The Symposium will include interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, and/or information technology. Various methodological approaches will be represented. The language of the conference and for all submissions is English.

Registration Deadline: **October 31, 2005**. Registration will be available on the ICIS registration form. For further details see: <http://icis2005.unlv.edu/>

Program Chair: Vicky Arnold
University of Connecticut/University of Melbourne
Vicky.arnold@business.uconn.edu

Local Arrangements Chair: Georgia Smedley

University of Nevada-Las Vegas

Sponsoring Journal Editor: Steve G. Sutton
University of Connecticut/University of Melbourne
International Journal of Accounting Information Systems
steve.sutton@business.uconn.edu

- **Digital Accounting Research Conference**

The submission deadline has been extended until **August 4, 2005**. The call for papers can be accessed at:
<http://www.uhu.es/ijdar/call2005.htm>

- **New Scholars Research Workshop**

The New Scholars Research Workshop will be held at the IS section midyear meeting. Papers should be submitted by **September 15, 2005**. Information on the workshop can be found at the following new homepage for the Journal of Information Systems New Scholars Research Workshop: <http://www.ijsnsw.com/> (old address http://aaahq.org/infosys/calls/JIS_NewScholars.mht)

- **2006 AAA-IS Section Mid-Year Conference**

The Information Systems Section of the AAA will hold its 2006 Mid-Year Conference in Scottsdale, AZ. The meeting includes a plenary speaker, panel discussions, research and education paper sessions, and forum paper sessions. We will also have concurrent research sessions for the AI/ET Section. The "AIS New Scholar Consortium" will precede the meeting on January 4-5th. Submission deadline is **September 15, 2005**. For more information view the call for papers below.

CALL FOR PAPERS
2006 AAA-IS Section Mid-Year Conference
January 5-7, 2006
Scottsdale, Arizona

The Information Systems Section of the AAA will hold its 2006 Mid-Year Conference in Scottsdale, AZ. The meeting includes a plenary speaker, panel discussions, research and education paper sessions, and forum paper sessions. We will also have concurrent research sessions for the AI/ET Section. The "AIS New Scholar Consortium" will precede the meeting on January 4-5th.

Instructions for JOINT SUBMISSIONS (conference and *Journal of Information Systems*)

Due date: September 15, 2005

Authors should submit research or education papers electronically to Brad Tuttle at jis@sc.edu. The submission fee is \$15, payable at <https://aaahq.org/AAAforms/journals/jissubmit.cfm>. We strongly encourage early submission. Authors should direct inquiries regarding manuscript submissions to Brad Tuttle (jis@sc.edu, 803-777-6639). Authors will be notified regarding acceptance of manuscripts by November 4, 2005. By November 21, 2005, authors of accepted submissions must provide the editor and designated session discussant a final electronic copy of their manuscript.

Instructions for Submission to the CONFERENCE ONLY

Due Date: September 15, 2005

Authors should submit research papers, education papers, education cases, and education panel topics electronically to Mary Curtis at curtism@unt.edu. Authors should direct inquiries regarding submission to Mary Curtis (curtism@unt.edu, 940-565-4366). Notification of acceptance to the conference will be made by November 4, 2005. By November 21, 2005, authors of accepted conference papers must provide a final electronic copy of their manuscript.

Instructions for Submissions for the AI/ET SECTION

A separate "Call for Papers" will be posted at the AI/ET section Web site. If you are interested in submitting a paper for an AI/ET concurrent session, please find instructions for these submissions at the following site:

<http://accounting.rutgers.edu/raw/aaa/aiet/aiehome.htm>.

Instructions for Submission to the Journal of Information Systems New Scholars Research Workshop

Due Date: September 15, 2005

A separate "Call for Papers" will be posted on the AAA Web site and the IS Section Web site for those interested in submitting a paper. This session is intended for New Scholars to get feedback from the JIS Editorial and Review Board in a friendly setting. Dual submissions to the workshop and the main conference will be allowed. However, if your paper is accepted for a paper session at the main conference, it will be withdrawn from the workshop round table discussions.

For updates on the conference, please check the AAA-IS Section web site at <http://aaa-is.byu.edu/>, or contact the conference chair, Carolyn Strand Norman (castrand@vcu.edu, 804-828-3160).

- **Organizations and Society in Information Systems (OASIS) 2005 Workshop**

Present your research-in-progress at OASIS, the IFIP Working Group 8.2 research workshop (or just come to hear the discussions). The OASIS workshop is open to all interested scholars and professionals who are researching in the area of

organizations, information systems and society. Deadline is **October 15, 2005**. For more information view the Call for Participation below.



Call for Participation

* Submit to: oasis2005@ifipwg82.org

* **Deadline: October 15, 2005**

Organizations and Society in Information Systems (OASIS) 2005 Workshop

The Venetian Hotel
CASANOVA 501 & 502
Las Vegas, NV, United States
9 AM-3:30 PM Sunday 11 December 2005

- Is your research concerned with the interaction of information systems, organizations and society?
- Are you ready to present some of your current research ideas and approaches?
- Do you need a forum to discuss some of your concepts and/or findings that have not yet crystallized into a formal paper?
- Would you like feedback from your peers as you move your current work forward?
- Do you want to meet internationally respected researchers in information systems?

If so, we invite you to present your research-in-progress at OASIS, the IFIP Working Group 8.2 research workshop (or just come to hear the discussions). The OASIS workshop is open to all interested scholars and professionals who are researching in the area of organizations, information systems and society. Moreover, we welcome scholars of social responsibility and ethics in IS. Along with members and friends of IFIP WG 8.2, we welcome researchers new to, or interested in, intensive

research in IS. Intensive research was defined for a special edition of MIS Quarterly as empirical research that employs qualitative, case, and/or interpretive methods.

Come get to know our members and their research interests, issues, and methodologies in a relaxed and supportive setting. The unique and collegial character of WG 8.2 ensures constructive, helpful and high quality feedback. OASIS is a particularly useful forum for those just embarking on their research who need constructive advice on research approaches.

Submissions: To present, please submit a 500-word abstract of your work to oasis2005@ifipwg82.org by 15 October 2005. We anticipate that submitters will be given about 10-15 minutes to present their work to the assembled group, followed by 5-10 minutes for questions from the audience. The exact timing and review process will depend on the number of abstracts received. We will accept late submissions on a space-available basis. Proposals will be made available online prior to the meeting. Authors submitting proposals must grant the IFIP WG 8.2 the right to publish them online, but retain all other copyrights.

Registration: There will be a nominal registration fee for the workshop to cover the cost of coffee breaks, audio-visual equipment and copying. All attendees and presenters will be required to register. We will provide pre-registration as well as registration at the door in cash (receipts will be provided). Details will be provided on the IFIP WG 8.2 Website (<http://www.ifipwg82.org>).

Time and Place: The workshop will be in the rooms Casanova 501 & 502 of ICIS 2005 in the Conference Hotel, the Venetian, Las Vegas, NV, United States. The workshop will be held from 9 AM-3:30 PM on Sunday 11 December 2005, immediately prior to the ICIS 2005 conference.

IFIP WG 8.2 Business Meeting: All workshop attendees and anyone interested in WG 8.2 are encouraged to attend the WG business meeting that will follow the workshop at 4 PM. At the business meeting, we will discuss future workshops and working conferences, elect new members to the working group and conduct other business.

Questions: Please email any questions regarding this workshop to the chair at oasis2005@ifipwg82.org

We look forward to seeing you in Las Vegas in December.

Chairs,

Elisabeth Rossen

Helena Holmstrom

Journals:

- **Accounting and the Public Interest**

Accounting and the Public Interest is an online publication by the Public Interest Section of the American Accounting Association.

Accounting and the Public Interest is the first exclusively online journal in the American Accounting Association's (AAA) current stable of academic journals and the only one that has as its primary focus to provide a forum for academic research addressing the public interest. Four volumes have been published and the 2005 issue is in process. These can be found at <http://aaahq.org/ic/browse.htm> (or contact the editor). The journal, envisioned as innovative and eclectic, welcomes alternative theories and methodologies as well as the more traditional ones. The common element in this diversity is the requirement that a study and its findings be linked to the public interest by situating the findings within the economic, social, ethical, and political context, and ultimately providing guidance for responsible action. Responsible action can be promoted through research in all areas of accounting including, but not restricted to, financial accounting, auditing, accounting in organizations, social and environmental accounting, government and professional regulation, history, taxation, gender issues, professional and business ethics, information technology applications, accounting and business education, and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews synthesizing the state of the art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered. This editorial policy provides a publication outlet within the AAA for accounting research taking a socially responsive, and responsible, perspective. Operationally our goal is to communicate a decision to the author within four to six weeks of receipt of a manuscript. The journal, with its constructive and responsive editorial procedures, attempts to render research efforts relevant and rewarding for all concerned.

For instructions and submissions procedures visit <http://aaahq.org/ic/browse.htm> or contact Jesse Dillard, Editor, School of Business Administration, Portland State University, Portland, OR. (jdillard@pdx.edu).

- **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 .

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