

# AIS Newsletter

## Table of Contents

- [President's Letter](#)
- [New JIS Editors](#)
- [Congratulations!](#)
- Call for papers:
  - Centre for Information Integrity and Information Systems Assurance at the University of Waterloo (UWCISA) 10<sup>th</sup> Biennial Symposium
    - [Information Integrity and Information Systems Assurance](#)
  - *Intelligent Systems in Accounting, Finance and Management*
    - [AI and Cognitive Applications](#)
    - [Enterprise Modeling and Ontologies](#)
  - *International Journal of Accounting Information Systems*
    - [Faithful Representation: A Fundamental Characteristic in Accounting \(and\) Information Systems](#)
  - JISC-2018: 3<sup>rd</sup> *Journal of Information Systems Research* Conference
    - [Accounting Information Systems and Cloud Computing](#)
- [In the Literature](#)



## President's Letter

---

*Rob Pinsker, Florida Atlantic University*

Hello. I hope everyone is having smooth spring term. Before I begin, I want to again thank everyone who is volunteering within the section this academic year. You are the ones who improve the AIS section each year.

We had a very successful Midyear Meeting in Orlando. My sincerest gratitude goes to AAA for manning the registration desk and overseeing all conference-related issues; Jee-Hae Lim for putting together all of the logistics (and doing so from Asia); Diane Janvrin and the Education Committee for reviewing all of the pedagogical papers; David Wood for going above-and-beyond with not only the research papers, but the New Scholars Consortium as well; and KPMG for their unwavering support of our Section. I want to congratulate again all of the award winners on their fine research. The AIS Section rocked Rainforest Café (for our social/networking event) like only the AIS Section could. If you ask a member who attended the event, I am sure they would all agree that a good time was had by all. My biggest concern about the event was the relative lack of doctoral student participation. The Executive Committee is currently contemplating sponsoring doctoral student participation at the Midyear Meeting's social/networking event as we see it as a key part for developing young/future faculty. I hope to be able to present to you in San Diego a positive outcome in this regard with that outcome taking effect at the 2018 Midyear Meeting.

I took the opportunity at the social/networking event to get to know Malana and her KPMG colleagues a little better. I can happily report to you that Malana White, who has been attending our conference for over 10 years, always enjoys herself and recommends to her colleagues to attend our conference over other Sections' conferences. Here's to some AIS Section pride! I recommend that the next time you see her or a KPMG representative, spend a few minutes to talk to them. They are very interested in what we have to say about the profession, but also like to "shoot the breeze." As I said at the Midyear Meeting, we do not have a Midyear Meeting without KPMG's support. One last bit of information relative to KPMG, they are currently building a new training, development, and innovation center close to Orlando International Airport. There will be 800 rooms in a state-of-the-art center. KPMG will train employees on cybersecurity, cognitive technologies, IBM Watson, and other technologies at the center (among other topics). I reached out to Malana on behalf of the Section and inquired about having a future AIS Midyear Meeting at the center. She is checking into it, but all indications are positive thus far. Personally, I think having a meeting there would be a win-win for both our members and KPMG as I strongly believe our scholarship, teaching, and service should be relevant to the Accounting profession. Stay tuned.

As I indicated in the Fall letter, one of my goals this year as AIS Section President is to better understand the current supply and demand of AIS Ph.Ds. in the US. We had a successful panel session at the Midyear Meeting continuing the discussion of this crucial issue. I want to again thank the panelists for their time and for continuing the discussion at a similar panel session in San Diego. There were two positive outcomes that serve as action items. First, I have contacted AAA regarding setting up a mechanism whereby scholars interested in gaining feedback on their research from senior AIS scholars can go to the Section's website and submit a one-page research proposal containing the "Kinney boxes." Senior scholars, like our esteemed panelists, will be able to go to the site to sign-up and provide timely feedback. Thank you to Uday Murthy for initiating this idea. Second, for doctoral students wanting to have senior AIS faculty on their dissertation committee and who lack such scholars at their current university, Thank you to Steve Sutton, Vern Richardson, Miklos Vasarhelyi, and David Wood for helping to create this initiative. I have once again contacted AAA for setting up a mechanism through the AIS Section website to make it happen. I hope to update you on both of these projects in San Diego.

The AIS Section has some fantastic events planned for the next year. Look for the JISC 2018 call for papers. Additionally, the second AIS Bootcamp will take place in May in hometown of Chicago (more information is forthcoming). Thank you to Diane Janvrin and the Education Committee for organizing this important event. I also want to recognize Ann Dzurainin who was the person largely responsible for last year's initial AIS Bootcamp. Thank you, Ann, for all of your hard work.

The AIS Section is moving in a positive direction. In addition to the events described earlier, we have successfully made *JIS* open access to all AAA members and are currently deep in the application process to have *JIS* included in the Social Sciences Citation Index. Thank you to the *JIS* Senior Editor team for their continued hard work and dedication to the process. Please join in and participate in section activities so we can all realize the benefits. To reiterate an earlier point, the AIS section serves all of us.

Have a great spring term. I look forward to seeing you in San Diego.

Rob Pinsker  
2016-17 AIS Section President

## New *JIS* Editors

---

As of January 1, 2017, the *Journal of Information Systems* has two new editors, Alex Kogan and Patrick Wheeler. Below are brief biographies of Alex and Patrick. For more information, please go to: <http://aaahq.org/AIS/Journal/JIS-Editorial-Board>



### **Alexander Kogan, Ph.D.**

Professor of Accounting Information Systems, Rutgers, The State University of New Jersey

Alexander Kogan received his BS/MS in Operations Research from Phystech—Moscow Institute of Physics and Technology, and his Ph.D. in Computer Science from the USSR Academy of Sciences. He is currently Professor of Accounting Information Systems at Rutgers Business School. Alex's research efforts have been in the foundations of information systems. Prof. Kogan has published more than 80 papers. His research covers a wide range of topics from the development of fundamental aspects of established technologies such as knowledge-based systems to the prospects, problems and applications of emerging technologies such as continuous auditing, audit analytics, and electronic commerce, and his articles have appeared in *Artificial Intelligence*, *IEEE Transactions on Knowledge and Data Engineering*, *Decision Support Systems*, *Journal of Information Systems*, *Theoretical Computer Science*, *Information Processing Letters*, *Annals of Mathematics and Artificial Intelligence*, *Mathematical Programming*, *Discrete Applied Mathematics*, *SIAM Journal on Discrete Mathematics*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, *International Journal of Accounting Information Systems*, *International Journal of Digital Accounting Research*, *Journal of Emerging Technologies in Accounting*, *Journal of Information Technology Theory and Application*, *International Journal of Uncertainty, Fuzziness and Knowledge-Based Systems*, *Annals of Operations Research*, *INFOR—Information Systems and Operational Research*, *IS Audit & Control Journal*, *Management Accounting*, *Journal of Computational Mathematics and Mathematical Physics*, *Soviet Mathematics—Doklady*, conference proceedings, and topical volumes.

Prof. Kogan is a past President of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association (currently called the Strategic and Emerging Technologies [SET] section of AAA) and a member of RUTCOR—Rutgers University's Center for Operations Research. Professor Kogan is the incoming Senior Co-Editor of the *Journal of Information Systems*, He is the past Editor and a current Associate Editor of *Journal of Emerging Technologies in Accounting*, and a member of the Editorial Boards of the *Annals of Mathematics*

*and Artificial Intelligence and International Journal of Digital Accounting Research*. Prof. Kogan was a Guest Editor of the Special Issues of *Discrete Applied Mathematics on Discrete Mathematics and Data Mining (DM & DM)*.

Prof. Kogan has received the Rutgers University's Board of Trustees Research Fellowship for Scholarly Excellence, and the Research and Service Awards of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. Prof. Kogan was one of the founders (in 1994) of the Rutgers Accounting Web—the oldest and one of the largest accounting Web sites on the internet.



**Patrick Wheeler, Ph.D, CPA (inactive), CITP**

Associate Professor of Accountancy and Ph.D. Program Coordinator, University of South Florida

Patrick teaches the managerial accounting Ph.D. seminar, the advanced research methods Ph.D. seminar, graduate level IT Audit, graduate level Contemporary Issues in Management Accounting, and undergraduate Accounting Information Systems. He also teaches in the college's new Doctor of Business Administration (DBA) program and in the Florida Center for Cybersecurity. Pat received a B.A. from the University of Florida in 1979. He was subsequently in the Navy, retiring in 2000 as a Lieutenant Commander, where he worked with state of the art airborne information processing systems. He has considerable training in databases and enterprise resource planning systems (SAP and Oracle Financials). He received a PhD from Georgia State University in 1999. His research focuses on behavioral issues in information systems, especially in regard to the impact of computerized decision aids on business decision making.

More than 20 of his papers have been published in scholarly journals, such as *The Accounting Review*, *Behavioral Research in Accounting*, *Journal of Information Systems* and *International Journal of Accounting Information Systems*. He is also co-author on the 9th, 10th and 11th editions of *Accounting Information Systems*. Wheeler, a CPA, serves as a member of the American Accounting Association (AAA), American Institute of Certified Public Accountants (AICPA), and Louisiana Society of Certified Public Accountants. He was an associate editor for *Behavioral Research in Accounting*, 2011-2014. He serves as an editorial board member or ad hoc reviewer for numerous publications; and is an incoming senior editor for *Journal of Information Systems*.

Wheeler served on USF's faculty from 1999 to 2002, and was an associate professor at the University of Missouri for 10 years where he served as the CBIZ/MHM endowed scholar. He returned to USF in 2012. He holds a Ph.D. in accountancy from Georgia State University and a BA from the University of Florida.

## Congratulations!

---

Brigitte W. Muehlmann was promoted to full Professor and appointed Chair of the Division of Accounting & Law at Babson College.

Congratulations to Peter Kipp, Amanuel Tadesse, and Yibo 'James' Zhang! Peter, Amanuel and James won the AIS Section's 2017 Midyear Meeting Best Research Paper Award for their paper, "The Impact of Social Media Message Features on Investors' Perception of Firm Value: The Mediating Effect of Social Media Interactions." Dr. Amanuel Tadesse is Assistant Professor at the University of New Orleans and a 2015 graduate of the University of South Florida's Lynn Pippenger School of Accountancy, while Peter Kipp and James Zhang are currently PhD candidates at the Lynn Pippenger School of Accountancy. In addition to the award, the co-authors were offered (and accepted) a "fast track" publication of their article in the *Journal of Information Systems*.



Left to Right: Rob Pinsker, Section President, Peter Kipp, Amaneul Tadesse and James Zhang.

## University of Waterloo Announcement and Call for Papers

---

### **10<sup>th</sup> Biennial Symposium on Information Integrity and Information Systems Assurance (plus special workshop on Data Analytics and Data Visualization)**

**October 19-21, 2017**

Renaissance Toronto Downtown Hotel, 1 Blue Jays Way, Toronto, Canada M5V 1J4

The Centre for Information Integrity and Information Systems Assurance at the University of Waterloo (UWCISA) is pleased to announce its 10<sup>th</sup> biennial symposium to be held in Toronto, Canada. Our symposia are recognized for the extensive interaction between practitioners and academics. Papers and panels are invited from academe and practice addressing risks, controls and assurance issues associated with the following topics:

<ul style="list-style-type: none"><li>• Security/privacy</li></ul>	<ul style="list-style-type: none"><li>• IT Governance</li></ul>
<ul style="list-style-type: none"><li>• Big Data and information integrity</li></ul>	<ul style="list-style-type: none"><li>• Gaming; online/offline</li></ul>
<ul style="list-style-type: none"><li>• Robotics/Machine Learning/AI</li></ul>	<ul style="list-style-type: none"><li>• RFID/Near field communication &amp; payments</li></ul>
<ul style="list-style-type: none"><li>• Outsourcing/cloud computing</li></ul>	<ul style="list-style-type: none"><li>• Sustainability/Green IT</li></ul>
<ul style="list-style-type: none"><li>• Mobile/ubiquitous computing</li></ul>	<ul style="list-style-type: none"><li>• Social networks and media</li></ul>
<ul style="list-style-type: none"><li>• Blockchain technology</li></ul>	<ul style="list-style-type: none"><li>• Audit automation</li></ul>

Although papers on the above topics will be given preference, papers on other relevant IS/IT assurance topics will be considered. Both private sector and public sector issues are of interest. All research methods are welcome. Instructional cases and papers addressing education issues related to information integrity and information systems assurance are also welcome for presentation consideration. Papers will be subject to blind peer review by academics and practitioners. Selected papers will be published in the *International Journal of Accounting Information Systems (IJ AIS)* subject to editorial review and approval. Travel expenses will be subsidized for one author of each accepted paper, reviewers and discussants.

Information about previous Symposia and the Centre may be obtained from the UWCISA website: <http://accounting.uwaterloo.ca/uwcisa/symposiums/index.html>

#### **Submission deadline is June 1, 2017.**

Submitted papers should be at an advanced stage of completion and must not be under review elsewhere. Authors must adhere to the editorial style of *IJAIS*. Please send an electronic copy of the paper and a submission fee of US\$50.00 payable via PayPal through the UWCISA website. For more information call or email Professor J. Efrim Boritz; Tel: (519) 888-4567 ext. 35774; Fax: (519) 888-7562; Email: <mailto:jeboritz@uwaterloo.ca>

Notice of acceptance will be sent by July 15, 2017.

Papers accepted subject to revision must be revised by August 31, 2017.

## Call for Papers: Special Issue on AI and Cognitive Applications

---

John Wiley's journal, *Intelligent Systems in Accounting, Finance and Management*, will have a special issue focusing on papers broadly defined as "AI and Cognitive Applications."

Appropriate topics are broadly defined, and include but are not limited to applications in virtually all aspects of business and management, including:

- Accounting
- Finance
- Marketing
- Management
- Operations and Production Management
- Operations Research
- Statistics

A wide range of methodologies are welcomed, and include, but are not limited to:

- Agent-based models
- Big Data
- Crowdsourcing
- Internet of Things
- Knowledge discovery and data mining
- Knowledge management
- Ontologies
- Social media applications
- Social networks
- Text mining

Literature reviews are solicited. Papers should be submitted by **May 1, 2017**, to be considered for the special issue. Early submissions are encouraged.

General information about submissions is available at <http://www.wiley.com/bw/submit.asp?ref=1055-615X>

Papers should be submitted to the journal on-line at <http://mc.manuscriptcentral.com/isafm>

Questions should be directed to the editor, Daniel E. O'Leary at [oleary@usc.edu](mailto:oleary@usc.edu)

## Call for Papers: Enterprise Modeling and Ontologies

---

John Wiley's journal, *Intelligent Systems in Accounting, Finance and Management*, will have a special issue focusing on papers in "Enterprise Modeling and Ontologies."

All Topics in Enterprise Modeling and Ontologies are welcomed, including, but not limited to:

- Agent-based models
- Big Data Lake
- Big Data Semantics
- Business Intelligence and Knowledge Discovery
- Business Process Models
- Cognitive agent models
- Conceptual Modeling
- Enterprise architectures
- Enterprise ontology metrics and benchmarking
- Enterprise Ontologies and visualization
- Enterprise Resource Planning Systems
- Enterprise Value Modeling
- IBM Watson-like enterprise systems
- Knowledge-based Approaches
- Master Data Management
- Meta Models
- Ontology Tools
- Ontology Interoperability
- Ontology Evaluation, Verification and Validation
- REA (Resources - Events - Agents)
- Relationships between Ontologies and Databases
- Semantic Modeling
- Semiotics and Enterprise Modeling
- Service Business Models
- Social Media and Ontologies

Different methodologies are solicited ranging from design science to case studies to empirical to simulation. Literature reviews are encouraged.

Papers should be submitted by **May 1, 2017**, for the special issue. Early submissions are encouraged.

General information about submissions is available at:

[http://onlinelibrary.wiley.com/journal/10.1002/\(ISSN\)1099-1174](http://onlinelibrary.wiley.com/journal/10.1002/(ISSN)1099-1174)

Papers should be submitted to the journal on-line at <http://mc.manuscriptcentral.com/isafm>

Questions should be directed to the editor, Daniel E. O'Leary at [oleary@usc.edu](mailto:oleary@usc.edu)

## Call for Papers – Special Theme *International Journal of Accounting Information Systems*

---

### **Faithful Representation: A Fundamental Characteristic in Accounting (and) Information Systems**

In 2010 the International Accounting Standards Board introduced “Faithful Representation” as one of the two fundamental qualitative characteristics of financial reporting. Of all the research domains in accounting, the concept of “representation” has arguably played the most significant role in accounting information systems (as indeed it has more broadly in information systems). The view of accounting as a practice for generating useful representations of economic phenomena is very much an accounting information systems view dating back at least to the 1970s. Surely then accounting information system (AIS) and cognate researchers are well positioned to contribute substantially to the broader field’s understanding of the notion of representation and faithful representation in particular.

The *International Journal of Accounting Information Systems* therefore is calling for papers for a special theme, (to run across multiple issues), on “Faithful Representation: A Fundamental Characteristic in Accounting (and) Information Systems”. The purpose of this special theme is to encourage contributions that showcase the fundamental role of AIS issues in accounting research and practice. Submissions are invited that address the centrality of representation in accounting information systems and accounting more broadly. Papers should address a question of accounting arising from AIS, and enhance our understanding of representation. Possible topics could include:

- The development of reporting systems and technologies (e.g., XBRL) and their impact on faithful representation.
- Enhancing faithful representation by AIS enabling a broader scope for reporting either externally (e.g. integrated reporting, sustainability reporting) or internally (e.g. risk management, non-financial performance measures).
- The role of AIS in providing access to more complete, error free and unbiased data for fair value accounting and measurement more broadly.
- AIS processes and internal controls and faithful representation of accounting phenomena.
- The role of IT in facilitating audit and assurance to achieve more faithful representation of accounting phenomena (e.g., continuous audit, audit analytics).
- Faithful representation of IT value
- Semantic modelling of accounting phenomena and faithful representation.
- Judgment and decision making with AIS-delivered faithful (or indeed unfaithful) representations.

Please contact the Guest Editor, Professor Michael Davern (<mailto:mjdavern@unimelb.edu.au>), The University of Melbourne, to discuss any other additional topics that you believe are appropriate for inclusion in the special theme.

The intention is to run this special theme in two volumes of the *International Journal of Accounting Information Systems* in 2017 and 2018. The submission deadline for the first volume with the special theme is **October 31, 2016**. The anticipated deadline for the subsequent volume is **October 31, 2017**.

Website: <http://www.journals.elsevier.com/international-journal-of-accounting-information-systems/call-for-papers/faithful-representation-a-fundamental-characteristic>



## Call for Papers: JISC-2018 –

### 3<sup>rd</sup> *Journal of Information Systems* Research Conference

---

#### **Accounting Information Systems and Cloud Computing**

**Conference Date: March 15 & 16, 2018**

The *Journal of Information Systems (JIS)* of the American Accounting Association will hold the 3<sup>rd</sup> *JIS* Research Conference (JISC-2018) on March 15 & 16, 2018 at the AICPA offices in Durham, NC.

*JIS* is the research journal of the Accounting Information Systems (AIS) Section of the American Accounting Association ([www.iisonline.com](http://www.iisonline.com)). *JIS* is now in its 31st year of publication. The 2015 CiteScore is 2.08 on SCOPUS.

#### **Conference Design**

The design of JISC-2018 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 paper presentations, panel discussions, and a keynote presentation. Attendance at the conference will be limited to presenting authors of accepted research papers and those participants on the program. Each research paper presentation will have an academic discussant and a professional commentator.

Papers accepted and presented at JISC-2018 will appear in a theme issue of *JIS*, edited by Graham Gal (University of Massachusetts Amherst) and Pamela J. Schmidt (Washburn University). Dr. Schmidt is the Chair of the Conference. The conference is sponsored by the Information Management and Technology Assurance (IMTA) section of the American Institute of Certified Public Accountants (AICPA) and the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). The location of the conference is in Durham, NC 27707.

#### **Topics**

The focus of JISC-2018 is Cloud Computing. The emergence and rapid maturing of cloud computing services present significant opportunities and challenges to AIS practitioners and academics. Important research issues that need to be addressed include the design of architecture and the development of infrastructure of the cloud computing based enterprise system, the cost-benefit analysis of cloud-based systems versus conventional systems, the identification of the appropriate mix of public versus private clouds, the security of cloud-based systems, the governance of cloud-based systems, the new auditing issues for cloud computing

users as well as cloud computing providers, and the possible effects of cloud-based systems on enterprise business partners. The academic research presented at this conference will inform the direction and the shape of cloud computing. Cloud computing insights and issues discussed at this conference will add to the debate on the role of cloud computing in accounting.

Topics or research topics and questions of interest include (but are not limited) to the following:

- What are the roles in data governance and management oversight when deploying cloud-based information systems? What's different in data governance due to Cloud Computing?
- The Cloud Computing management decision process and considerations
- Comparisons between in-sourced capital expenditure on systems and Cloud-cComputing expense-based models. When cloud solutions are adopted, have financial predictions been realized?
- What are the costs and benefits of Cloud Computing, as projected versus as realized? Have expectations been realized? How do we measure and assess?
- What are the true costs (total cost of ownership/outsourcing) of utilizing an integrated cloud-based enterprise solution and how are these costs accounted for in organizations?
- Cloud Computing providing Enterprise services, the shift from in-house to cloud-based ERP
- Blockchain-based financial technology (FinTech) and trust services supported in the cloud
- Cloud Computing related to the Internet of Things (IoT)
- Methods for implementing (and testing) internal controls in cloud client and in cloud provider
- IT governance, audit and assurance of the Cloud Computing services
- What is the process by which cloud-based systems, and particularly Integrated Enterprise Systems (ES) are being adopted by organizations? What changes do organizations go through to utilize cloud computing?
- What resulting changes occur after the cloud-computing system is adopted? Comparisons of anticipated and unanticipated consequences?
- In what way does the Cloud Computing migration influence the skills needed by cloud client management, IS staff, audit staff? What are the impacts on university or college curriculum?
- How should organizations that use Cloud Computing services prepare themselves when the cloud provider services are rendered unavailable through some type of outage, whether it be malicious or otherwise?

### **Paper submission**

Papers to be considered for this conference 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](http://www.jisonline.com). Papers accepted to JISC-2018 will 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 the interaction at the conference. Papers not accepted for the conference will continue to receive editorial review by *JIS* upon receipt of the submission fee. In cases of hardship, authors may petition *JIS* editors for possible waiving of the *JIS* submission fee.

### **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 may apply for possible partial funding to help defray travel costs to attend the conference.

### **Deadlines**

The deadlines for JISC-2018 are:

**September 5, 2017:** Research papers due.

March 15 & 16, 2018: *JIS* Research Conference 2018

June 1, 2018: Revised papers due.

Inquiries may be made to JISC-2018 conference chair and special *JIS* issue co-editor Pamela J. Schmidt ([pamela.schmidt@washburn.edu](mailto:pamela.schmidt@washburn.edu)) or to special *JIS* issue co-editor Graham Gal ([gfgal@isenberg.umass.edu](mailto:gfgal@isenberg.umass.edu))



## In the Literature

---

*Prepared by Sherwood Lane Lambert*

I. Irene M. Herremans and Jamal A. Nazari

“Sustainability Reporting Driving Forces and Management Control Systems” *Journal of Management Accounting Research*, Vol. 28, No. 2, Summer 2016 pp. 103–124.

This study investigates how seemingly similar external pressures elicited diverse sustainability reporting control systems and processes in a sample of Canadian companies in the oil and gas industry. Using interviews with companies and their stakeholders, the authors found that the type of sustainability reporting control systems depended on the managerial motivations and attitudes within companies as they responded to external pressures.

II. Faye Borthick, Gary P. Schneider, and Therese R. Viscelli

“Analyzing Data for Decision Making: Integrating Spreadsheet Modeling and Database Querying,” *Issues In Accounting Education*, Vol. 32, No. 1, February 2017, pp. 59–66.

Although students begin with a spreadsheet to analyze the effect of a change in credit score cutoff on loan performance on sales, they discover that this approach becomes unwieldy as the analysis becomes more complex. As more attributes from more sheets are required, the spreadsheet solution becomes difficult to implement or audit. The case thus motivates students to develop the database skills of importing the spreadsheet data into a database manager, joining tables, and performing the analysis using database querying.

III. Kevin C. Moffitt, Vernon J. Richardson, Neal M. Snow, Martin M. Weisner, and David A. Wood

“Perspectives on Past and Future AIS Research as the Journal of Information Systems Turns Thirty,” *Journal of Information Systems*, Vol. 30, No. 3, Fall 2016, pp. 157–171.

This paper complements a panel session pertaining to past and future AIS research that was held during the 2015 American Accounting Association Annual Meeting. There are two main parts to this commentary. First, using text mining techniques on AIS article abstracts for the

period 1986–2014, the authors identify the top research themes across three leading AIS journals (*Journal of Information Systems*, *International Journal of Accounting Information Systems*, and *Journal of Emerging Technologies in Accounting*).

IV. David L. Henderson III, Marianne Bradford, and Amr Kotb

“Inhibitors and Enablers of GAS Usage: Testing the Dual Factor Theory,” *Journal of Information Systems*, Vol. 30, No. 3, Fall 2016, pp. 135–155.

The purpose of this study is to investigate the enablers and inhibitors of generalized audit software (GAS) usage. Based on a sample of 285 internal and external auditors, our results suggest that, after controlling for mandatory GAS usage, perceived threat negatively influences usage and perceived usefulness, whereas the system problems construct negatively influences perceived usefulness and perceived ease of use. Furthermore, our findings indicate that the effect of system problems is fully mediated by perceived usefulness and perceived ease of use, whereas the effect of perceived threat is partially mediated by perceived usefulness. Finally, our results indicate that the effect of perceived threat on GAS usage is stronger for internal auditors than external auditors, suggesting that the effect of inhibitors can vary by position.

V. Songsheng Chen, Ling Harris, Jiao Lai, and Wenying Li

“ERP Systems and Earnings Quality: The Impact of Dominant Shareholdings in China,” *Journal of Emerging Technologies in Accounting*, Vol. 13, No. 2, Fall 2016 pp. 49–69.

This study examines the impact of dominant shareholdings on the relationship between Enterprise Resources Planning (ERP) systems and earnings quality. The authors predict and find that as the dominant shareholdings increase, Chinese firms show a decrease in the absolute value of total discretionary accruals after ERP implementations. Furthermore, the authors find that after ERP implementations, discretionary short-term accruals decrease with higher dominant shareholdings, while discretionary long-term accruals increase with higher dominant shareholdings.

VI. Sherwood Lane Lambert, Jon Holladay, and Dawna M. Drum

“International AC: An Education Case on Continuous Monitoring SQL Server Data with ODBC-Linked Tables in Microsoft Access,” *Journal of Emerging Technologies in Accounting*, Vol. 13, No. 2, Fall 2016, pp. 195–213.

This education case teaches students Continuous Auditing/Continuous Monitoring (CA/CM) using Open Database Connectivity (ODBC) connections from students’ Microsoft Access (Access) to tables in Microsoft SQL Server. In Access, students create ODBC connections to student tables in the institution’s SQL Server database. Then, students run their queries as often as possible to monitor for anomalies that the DBA, in coordination with the faculty member, enters in the SQL Server student tables at random times.