



## President's Letter



Greg Gerard,  
Florida State University,  
AIS Section President

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Dear AIS Section Members,

Since the last newsletter we had a successful Midyear Meeting in Raleigh, North Carolina. I want to thank Eileen Taylor for her outstanding work planning the meeting. I would also like to thank Ryan Baxter for coordinating the New Scholars Consortium, Jee-Hae Lim for coordinating the research papers, and Ann Dzurainin for coordinating the education papers. Georgia Smedley has already been hard at work planning the 2015 Midyear Meeting to be held in Charleston, South Carolina (see announcement later in newsletter) and we expect it to be a great event as well.

I would also like to thank everyone who participated in our *JIS* survey. We had an excellent response rate and the research and publication committee, chaired by Jee-Hae Lim, is currently compiling and analyzing the data; hopefully we will have an analysis available soon. The new *JIS* co-editors, Mary Curtis and Roger Debreceeny, have launched some exciting initiatives and are continuing to work on improving the stature of the journal. Please send your best work to them.

As we look to the future, the AAA annual meeting in Atlanta, Georgia will be here before you know it. Stephanie Farewell has provided an update later in this newsletter; you will see many concurrent sessions and we as a section can be proud of that. However, I want to highlight the section's breakfast and business meeting – it will be held Tuesday, August 5, 6:45 – 8:15 am. Last year Dan Stone had a great idea to invite a guest speaker (Sid Mohasseb, KPMG) to the breakfast. The speaker was very well-received and we decided to invite another guest speaker this year. I am pleased to announce that Matt Johnson (KPMG) will be our guest. Some of you may remember Matt from when he spoke at our 2011 Midyear Meeting in Atlanta. Here is a brief bio for Matt:

Matt Johnson is a Principal in KPMG's Advisory practice with more than 15 years of experience assisting clients as they go through significant transformations brought on by strategic, regulatory, or operational imperatives. He has extensive IT audit experience using risk-based and compliance methodologies to assess information technology and business processes. Matt leads global and multidiscipline teams to bring operational, financial, and regulatory perspectives to future state process design, including governance and enterprise risk considerations. While his industry experience is diverse, Matt primarily serves clients in the Financial Services and Retail industries.

As you can see, we have a lot to look forward to at the meeting. In the meantime, you will soon receive a ballot to vote for next year's section leadership. Please vote and then attend the Atlanta meeting to support our new leaders. Thank you for the opportunity to serve as president. I hope to see you in Atlanta.

Greg Gerard, AAA-AIS Section President 2013-2014

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## **2014 AAA Annual Meeting Update**

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I hope everyone is looking forward to the 2014 AAA Annual Meeting and especially the Accounting Information Systems Section sessions as much as I am. Hopefully I can whet your appetite and express my thanks to those that have been involved in the development of the program.

We were allocated 10 sessions in the meeting, a 25% increase from the 2013 meeting if my count is correct. This year we will have 7 concurrent sessions and 3 panels. We are a very diverse group as you all undoubtedly know. The concurrent sessions have papers in assorted methods (i.e., archival, behavioral, experimental, field studies, modeling and teaching cases) and topics (e.g., auditing, earnings management, information security, and internal controls).

We have a panel session on Monday (4-5:30 p.m.) on Cyber Security. This will be followed by two panel sessions on Tuesday (10:15-11:45 a.m. and 4-5:30 p.m.) on XBRL and Information Management and Technology Assurance, respectively. Please make a special effort to attend the panel sessions. The panelists are most often from industry and it is important to show them how much we appreciate the support of the section.

The section can be very proud of its volunteers. There were 41 individuals who volunteered to review papers. They each did a great job on providing quality feedback to the authors and getting the reviewer reports in within the short turnaround time. Through the willingness of the volunteers nearly every paper was able to receive two reviews, often by an experienced research and a junior research or Ph.D. student. But, we can always use additional volunteers. It is often the same individuals volunteering to review papers, moderate sessions and serve as discussants.

Looking forward to seeing everyone in Atlanta!

~Stephanie Farewell

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## **2015 AIS Section Midyear Meeting Update**

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The Accounting Information Systems Section Midyear meeting will return to beautiful Charleston, SC January 21 -25, 2015. We will be housed in the Charleston Marriott which overlooks the Ashley River in downtown Charleston. The hotel is near the Historic District and we are planning carriage rides to our dinner location Saturday night. We anticipate a full slate of papers. Please watch for the call for papers, plan on presenting your most interesting work, and please volunteer to review and discuss for our colleagues.

See you in Charleston!!!

~Georgia Smedley

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**Call for Research Proposals and Papers JISC2015  
1<sup>st</sup> Journal of Information Systems Research Conference:  
A New World of Information Technology Auditing**

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The *Journal of Information Systems (JIS)* will hold the 1<sup>st</sup> *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: AICPA and CaseWare-IDEA Inc.**

**Conference Design and Theme**

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.

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. Papers on all aspects of Information Technology auditing are welcome. All research methodologies are welcome, including experimental, qualitative, field study, analytical, behavioral, archival, design science, and empirical.

**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](http://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*.

**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.** December 15, 2014: Research papers due.  
March 26 & 27, 2015: JISC2015

**Additional information**

The full call for papers is at [aaahq.org/calls/JISC2015\\_call.cfm](http://aaahq.org/calls/JISC2015_call.cfm). Queries can be addressed to [jis-editors@aaahq.org](mailto:jis-editors@aaahq.org).

Follow *JIS* @ [jiseditors](https://twitter.com/jiseditors) on Twitter & [www.facebook.com/jiseditors](https://www.facebook.com/jiseditors) on Facebook

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**Call for Papers: Theme Issue of the *Journal of Information Systems*  
Information Security: Implications for Accounting Information  
Producers, Assurers and Users**

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In Fall 2015, the *Journal of Information Systems (JIS)*, the journal of the Accounting Information Systems Section of the American Accounting Association, will publish a theme issue entitled: "Information Security: Implications for Accounting Information Producers, Assurers and Users." This theme issue of *JIS* seeks high quality, theory based original research to examine security issues as they relate to accounting and AIS. Submissions are encouraged from a broad range of topics, including, but not limited to:

- Access Control, Authentication and Authorization
- Audit and IS Security
- Best Practice, Models and Frameworks
- Data and System Integrity
- Disclosure of Information Security Exposures
- Financial Consequences of Information Security
- IT/IS Governance
- Information Privacy
- Internal Control Design, Assurance and Monitoring
- Metrics for Assessing Information Security
- Risk Evaluation and Security Certification
- Security for Mobile and Cloud Computing
- Strategy and Information Security

All research methods are welcome, including behavioral, case study, design science, experimental, empirical and archival. Submissions should conform to the guidelines for regular submissions at [www.jisonline.com](http://www.jisonline.com). Submissions are due by **October 15, 2014**. Earlier submission is encouraged, and we will require that you conform to a fairly tight time frame in resubmissions. Please clearly state that your submission is for consideration for publication in the theme issue to be published in Fall 2015. If you have any questions, please contact the co-editors of the theme issue: Akhilesh Chandra, Professor of Accounting and Director of the Institute for Global Business, The University of Akron (email: [ac10@uakron.edu](mailto:ac10@uakron.edu)) and Carlin Dowling, Associate Professor, The University of Melbourne (email: [carlin@unimelb.edu.au](mailto:carlin@unimelb.edu.au)) or to the *JIS* editorial office at [jis-editors@aaahq.org](mailto:jis-editors@aaahq.org).

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## ***Journal of Information Systems* Ongoing Call for Submissions: Knowledge Resources**

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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](mailto:eileen_taylor@ncsu.edu) to discuss purpose, concepts, etc. Details of the *Journal of Information Systems* are at [www.jisonline.com](http://www.jisonline.com).

### **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? 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 to AIS academicians. 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? These publications will result in a shared knowledge of resources and techniques for understanding the current state of AIS practice.

### **Book/Standards/Article Reviews**

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

**Questions:** What books, current standards, guidance, articles, and other materials are of interest? How can AIS academics and practitioners benefit from reading and using them? 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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## ***Journal of Information Systems* Senior Editors' Social Media and Blog**

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The *Journal of Information Systems* is on the Web and on social media. *JIS* is on the Web at [www.jisonline.com](http://www.jisonline.com). On the website, you will find full details of editors and the editorial board, editorial policy, pointers to early online papers and calls for papers. Follow *JIS* on Twitter (@jiseditors & [twitter.com/jiseditors](https://twitter.com/jiseditors)), Facebook ([facebook.com/jiseditors](https://facebook.com/jiseditors)) and LinkedIn ([linkedin.com/groups/jiseditors-6566406](https://linkedin.com/groups/jiseditors-6566406)). The @jiseditors Twitter stream carries details of new early online papers, blog postings, calls for papers as well as tweets on news of interest to the broader *JIS* and AIS community.

Senior Editors, Mary Curtis and Roger Debreceeny, are blogging on the AAA Commons. Access the blog via [www.jisonline.com](http://www.jisonline.com) or directly at [goo.gl/heOBtB](http://goo.gl/heOBtB). Each blog post comes out on an approximately monthly cycle.

Here are summaries of recent blogs. Go to [www.jisonline.com](http://www.jisonline.com) to read the complete blogs.

### **Vision for the *Journal of Information Systems***

The first blog set out the new editors' vision for *JIS*: "Our vision for *JIS* is that the Journal will play an innovative, forward looking role in fostering understanding of the implications of accounting information systems. Our emphasis on the need to align our work to accounting and auditing should not be interpreted as our being hostile to MIS and computer science research, or other behavioral sciences. To the contrary, we welcome and strongly encourage research papers that come from these domains. All that we ask is that the paper explains to the reader how the research assists innovation or understanding of IT in accounting and auditing." The blog noted that "One of the implications of this mandate is that we are sanguine to any and all research methodologies. In the early stages of technological and institutional innovation, design science research will be appropriate as will be case study and field study approaches. Equally, axiomatic and analytical research can play an important role in developing an understanding of the field. Our primary criteria for accepting papers are quality, relevance and clear communication with the AIS community." There will be more on these issues in Mary and Roger's editorial in their first issue.

### **Is 2014 the year of Privacy or of Anonymity?**

A blog posting authored by Mary Curtis addressed privacy from an information systems perspective. Mary noted the inherent tension between competing needs to collect every scrap of information to feed Big Data analyses with the privacy rights of individuals. Mary noted that "How can accounting information systems professionals meet these challenges? Significant political skill is necessary to convince Boards of Directors to look beyond the wind-fall of big data to the financial risks of inappropriate use and control of private data. As government regulation increasingly focuses on privacy, the costs of data breaches, previously mere externalities, will be greater. Additionally, as data losses grow in frequency and magnitude, public opinion backlash has increased. Never before have "What data should we collect?" and "How should we protect our data?" been governance questions. But, given the potential consequences, these conversations must take place at the highest levels of the organization,

and it is the AIS professional who is uniquely qualified to participate. When ethical issues and strategic advantages point in opposing directions, we must join the conversation. At the operational level, accounting information systems professionals can assist in risk analysis and controls design to help predict and prevent data breaches originating inside or outside the organization.”

### **360-Degree Post Decision Reviews of the Manuscript Review Process**

An innovation in the measurement of performance of editing *JIS* comes with *360-Degree Post Decision Reviews*, which was the focus of a blog in February. The primary idea of 360-Degree review is to gather feedback from authors, reviewers and editors. The blog describes the process as “At JIS, 360-degree feedback commences shortly after the review process ends, whether the paper is accepted or rejected. Each of the authors and reviewers and the designated editor receive targeted emails that point to a survey on Qualtrics.com. Authors answer questions on the submission process, the nature and quality of the reviews received, and support from the editor and senior editors, where appropriate. For example, authors answer questions, using a Likert scale response, such as “the feedback provided by the review team was constructive” and “the feedback provided by the review team helped me improve the manuscript.” Reviewers also answer questions that are specific to their role in the process. At the conclusion of the survey we ask a set of questions for both authors and reviewers including ‘How likely is it that you will accept future reviewing requests at JIS?’ and ‘How likely is it that you will recommend to colleagues to submit their research to JIS?’”

How will the 360-Degree review be used” The blog notes that “Data from the 360-degree feedback will assist us in a variety of ways. First, it will help us to understand how well we are managing the review process. How well do authors feel that we are supporting them in the review process? Is the process timely and efficient? Are the views of authors and reviewers aligned? Are we providing appropriate guidance to editors and reviewers? Second, the surveys will provide the foundation for identifying “Outstanding Reviewers” and “Outstanding Editor,” presented at the Annual Meeting of the AAA”.

### **Cybersecurity**

The most recent, and rather long, blog is from Roger Debreceeny and addresses the implications of recent developments in cybersecurity risks (“Aggravated Cybersecurity Risks Implications for Accounting and Auditing Research and Practice”). Roger canvasses recent development in the cybersecurity threat environment. Roger notes that “over the last several months we have seen some important cybersecurity challenges faced by several organizations. Probably the most important of these challenges was the breach of credit card and customer data faced by Target Corporation. The attack on Target Corporation, Nieman Marcus and many other organizations are all indicative of a heightened threat environment. In this blog posting, I review some of these cybersecurity breaches and point to some of the guidance and standards that assist organizations in building reliable and repeatable security infrastructure. In my view, there are clear implications of the heightened cybersecurity risks for the conduct of the IT audit, which is a core concern for the accounting information systems community that is served by the *Journal of Information Systems*. I analyze recent guidance on cybersecurity risks from the Center for Audit Quality, which I see as a taking an overly conservative view of the implications of the risk environment for internal control over financial reporting. Finally, I canvass the implications for the academic research community”.



## **16th Annual AIS Educator Association Conference: June 26-29, 2014, Golden, Colorado**

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For over 15 years, the mission of the AIS Educator Association (AISEA) has been to develop the skills of AIS educators nationwide. We accomplish our mission by hosting an annual conference that provides faculty with hands-on training on technologies suitable for use in the AIS classroom; disseminating AIS research through the *AIS Educator Journal* (a Cabella's listed publication); and by creating an online and face-to-face network where AIS educators can share their ideas for teaching and research in an inclusive and collegial manner.

This year's conference includes the latest on AIS teaching and research, with training on SAP, XBRL, Excel, and other technologies. Presentations focus on best teaching practices, relevant case studies, and technologies for classroom use. You'll have opportunities to meet major textbook and software representatives and distinguished speakers.

Golden is located minutes from Denver and 40 minutes from the Denver International Airport. Super Shuttle service is available for airport transportation. We'll be staying at the Marriott Denver West, 10 minutes from the heart of Golden and accessible via a light rail system that is located 2 blocks away and to which the hotel provides a shuttle.

New this year is our SAP pre-conference workshop on Thursday, June 26th. Register by May 9, 2014, you'll pay \$145 for the pre-conference only, and \$420 for the conference only. Register now for the greatest savings: \$540 for both!

~Kathryn Klose

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Ann O'Brien, our Historian, has made AIS Section pictures like these available at the following link:

<https://picasaweb.google.com/AAAIHistorian>



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