



President's Letter

Dear AIS Section Members,

2015 was a hectic year of our members doing fantastic things, and I apologize that we did not put out a Fall 2015 newsletter. That was my fault, but we have a jammed packed issue for you to let you know of all the exciting opportunities that await our membership.

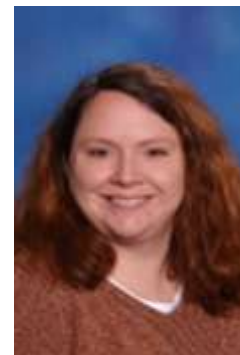
112 of us met in Houston the weekend of January 22-23rd for our joint midyear meeting with the SET section and I can't speak for everyone, but I had a great time and learned so much. I had the opportunity to sit in the New Scholar's Consortium that Manuel Sanchez (TTU) organized and I came away refreshed and reinvigorated for AIS research and teaching. David Wood put together a fantastic program of papers, both experimental and archival, and I enjoyed seeing so many different people present their work. Of course, these meetings cannot happen without the volunteers, but our sponsors, notably KPMG really allow us to do special things for our PhD. students, including assisting with hotel rooms and waived fees. E&Y also provided us the opportunity to hear several professionals speak about how big data is impacting their work, which in turns helps us figure out the questions we need to ask in our research, and how to best prepare our students for this new environment. ISACA also sponsored breaks, and I truly enjoyed the goodies and caffeine!

All in all, it was a fantastic experience, and I am already looking forward to the 2017 Midyear Meeting which will be held in ORLANDO the third weekend in January. But before we meet in Orlando, I hope to see you all in NYC this summer. We still have room for panels, so if you have any ideas, please contact Jian Cao (jcao@fau.edu).

There are several exciting opportunities such as the AIS Bootcamp (May 2016), the second JISC conference (October 2016), and many journal calls that are likely very interesting to our members that will follow this letter...so keep scrolling to the end!

Thank you for your patience, and good luck in all of your endeavors this Spring and I look forward to seeing you all in NYC!

Tina Loraas



Tina Loraas
Auburn University,
AIS Section President

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The *Journal of Information Systems* at Thirty

The *Journal of Information Systems (JIS)* reaches an important milestone in 2016 – thirty years of continuous publication of important research on Accounting Information Systems (AIS). We will publish three invited papers in Volume 30. In the first issue, we welcome a contribution by Dr. Ron Weber. An early and important scholar in accounting information systems, Ron has spent the last many years researching in Management Information Systems. His analysis of the publication history of *JIS* provides important insights into the past and future development of our field. It provides a deeply personal perspective on the role of AIS and the research methods and techniques employed by AIS researchers. In the second, Summer, issue Dr. Uday Murthy – a former editor of *JIS* – will assess the current state of research in AIS. Dr. Murthy also takes an historical view with the goal of laying directions for research in the AIS domain. This commentary will build on prior editorials during his tenure. Finally, a team of AIS researchers expands on their panel session at the American Accounting Association 2015 Annual Meeting to discuss the future of AIS research. The authors are Kevin Moffitt (Rutgers University), Vernon J. Richardson (University of Arkansas), Neal Snow (Lehigh University), Martin Weisner (Monash University) and David A. Wood (Brigham Young University). This paper will speak to trends and topics that have not received sufficient attention or that are new to our field. Achieving thirty years of publication is a major accomplishment for a section journal. *JIS* came after only a few years of publication commencing for journals such as *MIS Quarterly* and *Accounting, Organizations and Society* and predates journals such as *Information Systems Research* and *Journal of Accounting and Public Policy*. Interestingly, *JIS* commenced publication in the same year as the Association's *Accounting Horizons*. In 2015, we moved to three issues a year and would expect our successors to increase the frequency to four issues annually. However, the journal still has its challenges and the ongoing support of our AIS community will be needed to provide a good flow of high quality research and an equally high quality team of editors and reviewers. An important strategic and tactical objective for the journal is to achieve an impact factor on the Journal Citation Reports (JCR). We continue to work with the AAA professional staff and advisors on this key objective.

Mary Curtis, University of North Texas
Roger Debreceeny, University of Hawaii at Manoa

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Journal of Information Systems Blog

Moving forward *JIS* will ask authors to write an overview of their forthcoming paper and post it to the blog at: <http://commons.aaahq.org/hives/c7b49f141e/summary>

Here are the summaries of some forthcoming papers:

The Association between Information Technology Investments and Audit Risk by Shipeng Han, Zabihollah Rezaee, Ling Xue and Joseph H. Zhang.

Business organizations have invested significantly in information technology (IT) and related resources to meet operational and reporting needs. Advances in IT have changed the way that companies conduct business, prepare their financial statements, and have their financial statements audited. The pervasive use of IT has progressed business information systems to be highly integrated and automated, so auditors have to audit in either a partially or completely automated IT environment and modify their audit processes. Standard setters and audit practitioners also recognize the potential impacts of IT and emphasize the role of auditors in understanding clients' IT. For example, Goodyear Tire & Rubber Company had announced an up to \$100 million restatement of its profits from 1998 to the first half of 2003 as a result of errors during the integration of a new ERP system into its accounting system. The company's auditor also failed to identify the problem during the time period. Other companies, such as Hershey, Nike, Hewlett-Packard, Waste Management, FoxMeyer Drugs, Shane Company, etc., experienced ERP failure. One reason for general ERP failure in these companies is lack of IT capability. The IT system failure increases business risk which affects the acceptable audit risk, and thus increases auditors' risk premium and effort.

Prior literature has focused mainly on whether IT improves firms' productivity, operation efficiency, and transparency, or whether it increases overall business risk. This study examines the relationship between the extent of client firms' IT investments and external auditors' audit risk. On one hand, IT decreases audit risk by improving operation and internal control effectiveness, which may decrease inherent and internal control risk. On the other hand, the complexity of IT introduces unconventional risks for companies and their auditors, especially by creating challenges for auditors when auditing the effectiveness of internal controls and detecting accounting irregularities. Thus, the relationship between clients' IT investments and audit risk deserves research attention.

Using IT data of thousands of U.S. companies from 2000 to 2009, we find that IT investments are positively related to audit service fees (and abnormal audit fees), the probability of auditor's issuance of a going-concern opinion, and the likelihood of auditor's Type II errors – a clean opinion for a firm that files for bankruptcy within one or two years of the audit opinion. On average, we find an increase of 3.6% or of about 32 thousand dollars in audit fees for IT investments from the lowest to the highest deciles. Furthermore, we posit that auditor tenure moderates the relationship between IT investments and audit fees due to the learning effect. We find audit risk is higher in the early stages of an engagement since auditors need time to acclimate to new clients with intense IT implementation. The key implication of our findings is that independent auditors need to advance their capabilities to audit sophisticated information systems and IT-based internal controls and improve their professional skills to decrease detection risk in auditing IT-intensive business organizations.

Reporting Frequency and Presentation Format: Detecting Real Activities Manipulation by Fengchun Tang, Christopher Kevin Eller and Benson Wier.

Managers increasingly rely on real activities manipulation (RAM) to manage earnings. Compared to accrual-based earnings management, RAM is more difficult to detect and thus poses particular challenges to financial information users. RAM can also be quite harmful to a company's financial condition, as RAM often involves aiming for short-term earnings targets at the detriment of long-term firm value. This study investigates whether providing users with more frequent financial information improves their ability to detect sales-related RAM. We also investigate whether such effect is moderated by presentation format. We conducted an experiment with 77 financial analysts, manipulating information frequency (weekly versus quarterly financial reporting) and presentation format (tabular representation only versus tabular representation with graphical support). Results indicate that the combination of more frequent financial reporting and graphical support assists financial analysts in detecting RAM. Specifically, when financial information was presented in table format only, the likelihood of sales-related RAM reported by the participants does not differ between the more and less frequent reporting conditions. In contrast, when financial information was presented in tabular format with graphical support, participants in the more frequent reporting (weekly reporting) condition reported a significantly higher likelihood of sales-related RAM than participants in the less frequent reporting (quarterly reporting) condition. Overall, results suggest that more frequent reporting can improve RAM detection when users are aided with graphical support.

The Relationship Between Board-Level Technology Committees and Reported Security Breaches by Julia L. Higgs, Robert Pinsker, Thomas Smith and George Young.

Cyber-attacks are increasing at a phenomenal rate across the globe and are doing significant damage to firms' valuations, regulatory compliance practices, and reputation. The longer it takes to detect a breach, the more costly it becomes. Consequently, firms need a strong information technology governance (ITG) structure in order to quickly detect and ultimately resolve breach scenarios.

Firms have multiple ITG approaches for dealing with breaches. The traditional approaches involve having either the audit committee of the board or overall board monitor the related IT risk. More recently, a concentrated board approach involves forming a technology committee to monitor and control IT risks, including security breaches. This study incorporates signaling theory to investigate the role of technology committees with regard to reported breaches, as well as examining whether the existence of a technology committee serves as a positive signal to the market.

Results examining reported breaches from 2005-2014 indicate that firms with a technology committee have a significantly greater likelihood of being breached relative to firms without technology committees. In trying to understand why firms may elect various committees to respond to different risks, we find that the external breaches are more likely for firms with board-level technology committees while internal breaches are more likely for firms with risk and compliance committees. We further find that as a technology committee becomes more established, the firm is less likely to be breached. This result suggests that over time technology committees play a role in preventing, not just detecting and reporting, breaches.

When examining market reactions, initial results support the prior literature's findings that a security breach is associated with a negative market reaction, but the presence of a technology committee mitigates the negative market reaction for external breaches. Thus, we argue that the market reaction results provide a firm-provided signal indicating it has governance mechanisms in place to better handle the risk associated with security breaches.

Board-level technology committees are a relatively new phenomenon, as prior research indicates none existed for public companies as recently as 2000. However, there has been an increasing trend in their formation over the past 10 years, presumably as an ITG mechanism. Our results suggest that these committees are helpful for firms when addressing the security risk component of the larger IT risk category. Consequently, study findings add to the extant ITG, disclosure, and signaling literatures.

IT Governance and the Maturity of IT Risk Management Practices by Nishani Edirisinghe Vincent, Julia L. Higgs, and Robert Pinsker.

In the past decade, enterprise risk management has moved from just being a good business practice to a concern of regulators. For example, in 2009, the Securities Exchange Commission (SEC) approved enhanced proxy disclosure requirements addressing the board's role in risk oversight. The SEC requires firms to report on the board's leadership structure, the committee responsible for risk oversight at the board level, and the relationship between the management and the board in risk management/oversight.

With the increased dependence on Information Technology (IT) for business operations, firms' IT risks management has become a major component of enterprise risk management. Apart from the SEC's disclosure requirement, state laws requiring public disclosure of compromised customer information, and high profile customer information breaches have caused IT risk management practices to be a major concern for boards of directors and management. Ongoing internal control assessments in firms based on best practice frameworks, such as The Committee of Sponsoring Organizations' (COSO) Enterprise Risk Management (ERM) framework, emphasize the importance of the board's oversight role while also bringing attention to the firm's reporting structure. Therefore, this study examines whether the maturity of IT risk management practices depends on Chief Information Officer (CIO) reporting structure and Chief Executive Officer (CEO)/Chairman of the board duality.

Prior research on IT governance shows that there is a lack of research exploring the role of the board and management in IT risk management. We contribute to this literature first by developing a scale to measure maturity of IT risk management practices. We surveyed senior IT professionals on IT risk management practices identified based on ISACA's Risk IT framework. The 19 item scale measures two broad categories of IT risks (strategic and operational) and associated management practices. Next we explored the reporting structure of the CIO (i.e. does the CIO report to CEO, CFO or any other C-suite executive) and its impact on the maturity of IT risk management practices. We found that the maturity of strategic and operational IT risk management practices are higher when the CIO reports directly to the CEO. For public firms, the maturity of IT risk management practices were higher when the CEO is also the chairman of the board of directors.

Overall, our results suggest that top management attention is necessary to establish better IT risk management practices. As C-level officers may have asymmetric access to the board, understanding reporting structures may inform firms, regulators, and interested stakeholders on how well IT risk is managed. Further, our results from public companies suggest that IT issues are more likely to get elevated to the board and, thus, receive greater oversight attention in firms where there is CEO/Chairman of the board duality. Firms without CEO/Chairman of the board duality may need to implement practices to ensure IT risk issues are included in the board agenda and in turn get appropriate attention.

A Method to Evaluate Information Systems Control Alignment by [W. Alec Cram](#) and Brent Gallupe

Information systems controls are commonly viewed by managers and auditors as a means to not only adhere to compliance regulations, but also to aid in risk reduction and performance improvement. Existing frameworks such as COSO and COBIT provide practitioners with valuable guidance on selecting controls, yet organizations continue to be challenged with control deficiencies and poorly performing IS processes. This study considers a supplementary lens to examining the challenges of selecting and refining controls by introducing the concept of information systems control alignment. Here, we suggest that IS controls are most effective when they work together to complement organizational, staff, and process characteristics. In order to further develop this concept, our study sought to create a timely, accessible, and practical tool to determine the extent of control alignment within an IS process. Specifically, we conducted 29 interviews, as well as a pre-test, pilot test, and proof of concept evaluation, in order to develop, refine, and test a method that managers could use to evaluate IS control alignment.

The resulting method takes the form of a survey, to be completed by a range of organizational representatives, that begins by establishing the particular IS process under investigation (e.g. managing enterprise architecture, managing security, etc.), as well the role of the participant and industry of the company. Next, the method asks participants to consider the characteristics of the control environment (i.e., the strategic, structural and cultural elements of an organization), control mechanisms (i.e., characteristics of the IS controls), socio-emotional characteristics (i.e., the impact that controls have on employees), and control execution (i.e., the extent that controls are evaluated and modified over time). Based on the collected responses from each participant, patterns within each category are depicted on a sliding scale that illustrate how well the identified IS controls align with the other elements.

By using the tool in practice, managers can determine if there are aspects of the selected controls that conflict with organizational, staff, and process characteristics. This could encourage the selection of alternative controls, such as those that fall more in line with employee preferences or are more appropriate for the organizational structure. We view the method developed in this research as a tool that is complementary to the existing control frameworks, but one that provides a unique view into the importance of not only selecting more controls, but selecting the right controls for the situation. Future opportunities exist to expand the IS control alignment concept by aggregating results from the proposed method across different industries and IS processes. There is also an opportunity to apply the control alignment concept outside of IS, to evaluate the alignment of controls within traditional business processes such as financial close and accounts payable.

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SAVE THE DATE! The inaugural AIS Bootcamp will be held at the EY offices in Chicago on May 23 & 24, 2016. The purpose of the bootcamp is to provide exposure to and discussion of current practices/issues with practitioners and coverage of the pedagogical approaches to teaching the relevant topics. We have identified the following topic areas: Data Analytics, IT Audit, and Systems Documentation/Tools.

EY will provide a practitioner from each area to work with a faculty member to develop teaching materials for the topic. Faculty will facilitate instruction at the Boot Camp. The goal is to provide instruction to the attendees and for the attendees to leave the bootcamp with materials they can use in class.

Two full day Sessions will be held in the Chicago EY offices and registration will be available soon via the AAA website. Attendance will be limited to 35.

If you would like to volunteer to work with an EY practitioner to develop classroom materials and facilitate the session on your topic, please contact any of the Education Committee Members: Ryan Baxter - rbaxter@boisestate.edu, Ronny Daigle - RJD005@SHSU.EDU, Dawna Drum - DRUMDM@uwec.edu, or Ann Dzurinin – adzuranin@niu.edu



In Memoriam....

Unfortunately, two members of our AIS community recently passed away...both will be missed.



Our much loved colleague **Paul L. Bowen** died on October 21, 2015 in Brisbane, Australia after a long illness. Paul was a long standing member of the AIS section. He was a graduate of the Georgia Institute of Technology and of the University of Tennessee, where he graduated with the MBA, MAcc, MSc and the PhD (AIS with minor in computer science). A particular interest for Paul was data quality and his thesis was entitled "Managing Data Quality in Accounting Information Systems: A Stochastic Clearing System Approach." Paul's doctoral advisor in Knoxville was Dr. A Faye Borthick and they published a number of papers together. After graduation, Paul taught at Auburn University and then moved in 1993 to the University of Queensland in Brisbane, Australia, where he gained tenure and taught until 2006, when he moved to teach at Florida State University. Paul resigned from FSU upon the onslaught of his illness and moved with his family back to Brisbane.

Paul loved his family, his church, his teaching and research, and his time on the farm. A farm boy, when he moved to Brisbane, he bought a farm at Ipswich inland from Brisbane and commuted the 30 miles from the farm. He loved the change the hard physical work on the farm brought from academic life. Paul was a highly active researcher with an amazing ability to conceptualize research problems and then drive himself to find solutions to those problems. He published more than 30 refereed journal papers, including in the AIS section's *Journal of Information Systems*. His intellectual legacy will be in these papers and through the work of his Ph.D. students including Jon Heales, Nitaya Wongpinunwatana, Roger Debreceeny, Fiona Rohde, Arvind Patel, Singwhat Tee, and Alastair Robb. Paul leaves behind his wife Dr. Christina Bowen and children RB and Abby.



Passionate. Caring. Warm. Loving. These are the words used to describe **Ron Clark**, a longtime member of the AIS section, who passed away on June 25, 2015 after a mighty battle with cancer. Ron spent 35 years in academics and influenced so many people, students and colleagues alike.

A native of Kentucky, Ron came to Auburn in 1995 where he worked as the School of Accountancy Director until 2000, when he returned to the classroom. Ron truly belonged in the classroom. When his illness prompted his retirement, the love he had for his students manifested in their reactions. The Auburn Beta Alpha Psi chapter started a Relay for Life team, and organized a "Kickin' it for Clark" kickball tournament that continues in his honor. The Auburn accounting students have raised more than \$20,000 since 2013.

As much as he loved his students and his role as an academic, nothing matched his love for his wife, his children, and his grandchildren.

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Call for Research Proposals and Papers
JISC2016 -2nd *Journal of Information Systems Research Conference*

An Accounting Information Systems Perspective on Data Analytics and
Big Data

Conference Date: October 13 & 14, 2016

The *Journal of Information Systems (JIS)* will hold the 2nd *JIS* Research Conference (JISC2016) on October 13 & 14, 2016 at the offices of Workday, Inc., Pleasanton, CA. *JIS* is the research journal of the Accounting Information Systems (AIS) Section of the American Accounting Association.

Conference Design

The design of the *JIS* Conference 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 JISC2016 will appear in a theme issue of *JIS*, edited by Dr. A. Faye Borthick of Georgia State University and Dr. Robin Pennington of North Carolina State University. Dr. Eileen Taylor of North Carolina State University will be the Chair of the Conference.

Topics

The focus of JISC2016 is Data Analytics and Big Data. There is radically enhanced access to significant volumes of data and information both from within organizations and external sources. In the coming years, there will be even greater volumes of data as connected mobile devices and sensors bring vast amounts of data to the enterprise. The tools available to analyze and leverage this data have also substantially improved in recent years. These enhancements in the information environment and toolset have important implications for accounting, including managerial decision making, auditing as well as reporting to those charged with governance and organizational stakeholders. The direction and shape of the consequences of Data Analytics and Big Data for accounting are unknown. Academic research can add knowledge and direction to the debate on the role of Data Analytics and Big Data in accounting.

Paper submission

Final papers should follow the *JIS* editorial policy and be submitted to *JIS* using the AAA's manuscript management system. Full details are available at www.jisonline.com. Papers accepted to JISC2016 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 may continue to receive editorial review by *JIS*.

Research methodologies

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

Financial Support

We are currently seeking financial support to defray a portion of the travel costs for one author per paper and discussants.

Deadlines

The deadlines for JISC2016 are:

May 1, 2016: Research papers due.

October 13 & 14, 2016: JISC2016

February 1, 2017: Revised papers due.

Additional information

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

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

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

In 2010 the International Accounting Standards Board introduced "Faithful Representation" as one 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 (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**.

Please submit your papers by the due date through the Elsevier website submission system, EVISE at: http://www.evise.com/evise/faces/pages/navigation/NavController.jspx?JRNL_ACR=ACCEDU



Journal of Accounting Education Call for Papers on Big Data (Special Issue)

The *Journal of Accounting Education* invites submissions for a special issue devoted to Big Data. Submissions for this special issue should be original work that deals in some manner with topics relevant to Big Data (for example, classroom software capable of handling big data, student need to understand/use big data, course design, educational cases, and teaching resources). The editors for this special issue solicit high-quality manuscripts of various types and research paradigms (for example, field or experimental investigations, archival, analytical, or survey research). All relevant submissions will be considered.

Submissions should be made electronically through EVISE starting **immediately**. When submitting select the issue type as 'Special issue' and then the article type as 'Special Issue on Big Data'. The deadline for submissions is **30 June 2016**. Acceptances will be on a rolling basis with an anticipated Special issue publication in **March 2017**. Revisions received after that publication deadline will be scheduled for the next issue. Early submissions are welcome, and potential contributors are encouraged to contact the guest editors to discuss ideas and topics. Authors should submit the following items within the EVISE system: (1) statement that the submitted work is original, that it has not been published elsewhere, and that the paper is not currently under review by any other journal; (2) cover page, containing title of the manuscript and complete contact information for each author; and (3) manuscript copy itself, without any author identification. The first page of the manuscript should contain the title of the paper, an Abstract, and a listing of keywords. For further information, please contact either of the following guest editors:

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Main papers and best practices	Case studies and teaching notes

Link: http://www.evise.com/evise/faces/pages/navigation/NavController.jspx?JRNL_ACR=ACCEDU

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2016 AIS Educator Conference

AIS Educator Association is holding its 2016 AIS Educator Conference on June 24-26 in Colorado Springs, CO. On June 23, there will be a Big Data meets Data Analytics Pre-Conference Workshop. The AIS Educator Conference focuses on innovative assignments, cases, research papers, or projects addressing the areas of:

- Emerging IT Concepts and tools in AIS;
- Internal control and auditing systems, REA;
- IT audit;
- Database, enterprise, expert, artificial intelligence, and decision-support systems;
- AIS systems implementation issues;
- Tips for AIS Educators;
- Pedagogy, academic integrity and assessment in AIS classes;
- AIS educational research and AIS Classroom teaching, including Excel and PowerPoint

For more information, go to: <http://www.aiseducators.com/conference.asp>

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