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# Report of the President

By Scott Vandervelde



I hope everyone is managing the changes in schedules that might be brought on by the latest Corona Virus concerns. The University of South Carolina has recently suspended classes with one extra week for spring break and all classes are to be run virtually through the end of the semester. This is a good time to spend the extra week for spring break learning the tools for me to teach virtually.

As we move into Spring, I want to thank the Executive Committee team: Kathryn Kadous (Past President), Keith Jones (Vice-President Academic), Becky Sproul (Vice-President Practice), Tina Carpenter (Treasurer), Marsha Keune (Secretary), Mark Taylor (Historian), and Randy Elder (Council Representative). The team is a pleasure to work with and cares greatly for the well-being of the Auditing Section and its members. I appreciate their great ideas and wise counsel, particularly as we look forward for how best to continue to guide the section. This is a really great group, which makes the meetings more fun than I would have anticipated.

## **Auditing Section Midyear Meeting, Doctoral Consortium, and Audit Educator's Workshop**

I hope you enjoyed the Midyear Meeting in Houston as much as I did. Our meeting Co-Chairs Pennie Bagley, Allen Blay, and Marleen Willekens and Vice-Chairs Scott Bronson, Tamara Lambert, and Joe Schroeder did an excellent job putting together a meeting filled with opportunities to learn about others' research and to network. I really enjoyed the NASA engineer sharing his experience with us and it caused me to take a different perspective on my research from the stories of his one-year Mars simulation. I heard a lot of very positive comments about the plenary and it appeared to be a full house in attendance. The meeting chairs had the great idea to schedule him. The Co-Chairs and Vice-Chairs handled 171 submissions, scheduled great research sessions and interesting panels. Allen Blay also successfully lead our first interactive plenary session based on data analytics, helping Auditing Section members work through how to take the award winning case by Lauren Cunningham and Sarah Stein into the classroom. For the second year we held a successful poster session. I enjoyed walking around hearing all of the active discussions between authors and meeting attendees. Moreover, they seamlessly handled any obstacle that was presented to them. Please express your appreciation to these people who so generously gave up their time and energy to create this great meeting for us. Thank you, also, to the team of AAA professionals who expertly executed the details of the meeting on site. I experienced first-hand how helpful the AAA professionals are when challenges arose.

The section gave out its annual awards during the meeting luncheon on Friday. These awards are all chosen by volunteer committees. Thank you to all the committees and congratulations to all the award recipients. You can find the award listings and winners on our web page <http://aaahq.org/AUD/Awards>.

In addition to the events at the MYM, the Section hosted the Doctoral Consortium and the Excellence in Audit Education Workshop. Please join me in thanking Justin Leiby (Director) and Jaime Schmidt (Assistant Director) for their leadership of the Doctoral Consortium this year. The Consortium represents a great opportunity for emerging scholars to learn from senior colleagues and to get to know their peers. Also, please join me in thanking Jason Smith (Director), Christine Gimbar (Assistant Director), Margot Cella (Expert Practitioner Facilitator), and Becky Sproul (our Vice-President, Practice) for their leadership of the Excellence in Audit Education Workshop. The Workshop is a great resource for us to keep current and learn from front-line auditors how to better prepare the next generation for a changing profession. They assembled a great group of practitioners to help us with the workshop as well as the rest of the meeting. Thanks to you all. Thank you, too, to the Center for Audit Quality, especially Margot Cella, for putting together “Shark Tank” sessions that allowed researchers to vet their proposals in front of practitioners and Access to Audit Personnel selection committee members, from both practice and academia. These sessions continue to be very helpful to researchers in fleshing out their ideas.

Our next midyear meeting will be held in Las Vegas, Nevada at the Sahara Las Vegas on January 14-16, 2021. I am sure there are plenty of places for all of us to find to eat and entertain ourselves. I hope to see you all there. Please watch the section’s web page for the latest information. Vice-President, Academic Keith Jones will circulate a call for submissions following the AAA Annual Meeting this summer.

### **Committee Activities**

Our committees are always hard at work to fulfill the mission of the Section. Please see our web page for their names and responsibilities <http://aaahq.org/AUD/Officers-and-Committees#comchair>. They all do an outstanding job and are the lifeblood that keeps our section moving along and excelling. Please contact Keith Jones if you would like to serve on a committee in the coming year. He will be filling committees starting in April and May.

### **Research and Teaching Excellence Opportunities**

As you plan your research agenda, don’t forget about all of the opportunities afforded you through our various partnerships, including the AAA/CAQ Access to Audit Personnel, CAQ Research Advisory Board, and AICPA Assurance Research Advisory Group grant programs.

### **Annual Meeting 2019**

Planning for the Annual Meeting is well underway. The meeting will be held in Atlanta, GA. The theme is “Stronger Together.”

I would like to thank the Auditing Section planning committee led by Directors Miguel Minutti-Mezza, Stephen Perreault, Jonathan Shipman and Sarah Stein, and assisted by Vice-Directors Rob Whited, Quinn Swanquist, Marcy Shepardson and Aaron Saiewitz. These individuals have been working hard to

coordinate the review process, put together concurrent sessions and panel sessions, and assist the AAA staff in ensuring a valuable experience for all of our members. If you haven't already, please volunteer as a moderator or discussant so that all presenters can receive high quality feedback on their papers. When you see these individuals over the course of the next six months or so, please thank them for their effort on this enormous task.

### **Closing Remarks**

It is a busy time of the year, so it is easy to forget how lucky we are to have one of the best careers. We experience a constant audience of smart and (mostly) interested students with whom we can discuss interesting and challenging issues. We have the opportunity to work from almost anywhere, even if we need to design on-line courses on short notice to manage new challenges. We have the freedom to direct our own research agendas with research that is of interest to us. I encourage all of you to advance the horizon of knowledge through your research, so that we unveil new discoveries. I thank all of you for the time and energy you have put into the section and into being academics. I have enjoyed working with you to advance our Section's mission "*To Further the Discipline and Profession of Auditing and Assurance Services Through Education, Research, and Service.*" We continue to have the best AAA Section (Vandervelde 2020).

Best wishes,

Scott Vandervelde

## Awards Presented at 2020 Auditing Section Midyear Conference

**Audit Midyear Meeting Best Experimental Paper  
Richard Hatfield, Curtis Mullis and Ken Trotman**

*(From Left: Curtis Mullis and Richard Hatfield. Not Pictured: Ken Trotman)*



**Audit Midyear Meeting Best Archival Paper  
Jonathan Cook, Zachary Kowaleski, Michael Minnes, Andrew Gordan and  
Karla Zehms**

*(Karla Zehms, Zach Kowaleski. Not Pictured: Jonathan Cook, Michael Minnis, Andrew Gordan)*



**Audit Midyear Meeting Best Phd Student Paper  
Chenxi Lin**

*(Pictured: Chenxi Lin)*



**Innovations in Audit Education  
Lauren Cunningham and Sarah Stein**

*(From Left: Lauren Cunningham and Sarah Stein)*



**AJPT Reviewer Awards  
Lauren Cunningham, Mary Kate Dodgson and Xi Wu**

*(From Left: Presenter Chris Agoglia, Lauren Cunningham.  
Not Pictured: Mary Kate Dodgson, Xi Wu)*



## AJPT Best Paper Award

Benjamin Commerford, Dana Hermanson, Richard Houston and Michael Peters

*(From Left: Benjamin Commerford, Presenter Chris Agoglia, Dana Hermanson)*



**Outstanding Auditing Dissertation and Dissertation Chair  
Brent Garza and Jessen Hobson**

*(From Left: Brent Garza, Presenter Paul Michas. Not Pictured: Jessen Hobson)*



**Notable Contribution to the Auditing Literature  
Alastair Lawrence, Miguel Minutti-Meza and Ping Zhang**

*(Recipients unavailable to photograph)*

**Distinguished Service  
Mark Cheffers**

(From Left: Mark Cheffers, Present Becky Sproul)



**Outstanding Educator  
Mark Beasley and Dana Hermanson**

*(Presenter Kathryn Kadous, Mark Beasley; Presenter Kathryn Kadous, Dana Hermanson)*



# **PCAOB Standards Update**

## **By Megan Zietsman and Elena Bozhkova**

### **PCAOB Chief Auditor and PCAOB Assistant Chief Auditor**

#### **Introduction**

This Update addresses select PCAOB developments since the Fall 2019 Update that are likely to be of interest to accounting and auditing researchers, educators, and students. The developments include:

- Settled Disciplinary Proceedings
- Board Member Goshorn Jurata Sworn in
- Five-year Strategic Plan
- PCAOB Concept Release on Quality Control
- Spotlight on Critical Audit Matters
- PCAOB Staff Updates

#### **Settled Disciplinary Proceedings**

On October 31, 2019, the PCAOB announced the settlement of disciplinary proceedings against Deloitte Korea and two of its associated persons, as well as BDO Mexico and six of its associated persons.

The PCAOB's orders impose sanctions based on improper alterations of audit documentation in anticipation of PCAOB inspections as well as related quality control violations concerning integrity and audit documentation. In both matters, the Board recognized the firms' extraordinary cooperation. BDO Mexico's and Deloitte Korea's cooperation included conducting internal investigations and sharing the factual results of those internal investigations with Board staff.

The settled disciplinary orders are available on the PCAOB website at <https://pcaobus.org/Enforcement/Decisions/Pages/default.aspx>.

#### **Board Member Goshorn Jurata Sworn In**

On November 4, 2019, the PCAOB announced that Rebekah Goshorn Jurata was sworn in as a Board member.

Board member Goshorn Jurata's biography is available on the PCAOB website at: <https://pcaobus.org/About/Board/Pages/Rebekah-Goshorn-Jurata.aspx>.

## **Five-year Strategic Plan**

On November 19, 2019, the PCAOB approved its 2019-2023 strategic plan. The Board's strategic plan guides the PCAOB's programs and operations and serves as the foundation for the budget.

More information about the 2019-2023 Strategic Plan is available on the PCAOB website at: <https://pcaobus.org/Pages/PCAOB-Strategic-Plan-2019-2023.aspx>.

## **PCAOB Concept Release on Quality Control**

On December 17, 2019, the PCAOB issued a concept release on a potential approach to revising the PCAOB's quality control standards. The release solicits public comment to inform the Board on the approach and what changes it might propose in the future to strengthen the PCAOB's requirements for audit firms' quality control systems.

Information gathered through the PCAOB's oversight, outreach, and research activities signals that future revisions to the PCAOB's quality control standards should be built on an integrated risk-based framework. The Board is considering using the recently proposed International Auditing and Assurance Standards Board's analogous firm-level quality control standard, International Standard on Quality Management 1, as a starting point for a future PCAOB quality control standard.

The concept release explains that many firms that follow PCAOB standards also follow the IAASB standards (or standards based on IAASB's standards), and therefore, the Board believes that it would not be practical to require firms to comply with fundamentally different quality control standards. The concept release also describes certain incremental or alternative requirements to ISQM 1 that may be appropriate for firms performing engagements under PCAOB standards.

The Board requested comments on the concept release by March 16, 2020.

The Concept Release and comment letters are available on the PCAOB website at: <https://pcaobus.org/Rulemaking/Pages/docket-046-quality-control.aspx>.

## **Spotlight On Critical Audit Matters**

In December 2019, PCAOB staff published a Critical Audit Matter (CAM) Spotlight. The Spotlight focuses on observations from (1) inspections of 12 audits of large accelerated filers with fiscal years ending on or after June 30, 2019 to specifically review how auditors of these filers implemented the CAM requirements, and (2) outreach and data analysis activities.

The Spotlight is available on the PCAOB website at: <https://pcaobus.org/Documents/CAMs-Spotlight.pdf>

## **PCAOB Staff Updates**

In December 2019, the PCAOB announced the appointment of two new senior staff members:

- Kenneth Lench, General Counsel, and
- Patrick Bryan, Director, Division of Enforcement and Investigations

In January 2020, the PCAOB announced that Torrie Miller Matous was named Chief of Staff effective March 1, 2020.

Staff biographies are available on the PCAOB website at:

<https://pcaobus.org/About/Staff/Pages/default.aspx>.

# **AICPA Auditing Standards Board Update**

## **By Audrey Gramling**

### **Oklahoma State University and Auditing Standards Board Member**

Since my last report, the ASB has been very busy working to update many of its standards to keep up with today's business environment. The Board held face-to-face meetings in October 2019 and January 2020, as well as two virtual meetings (December 2019 and March 2020).

At the October 2019, the Board voted to ballot for issuance:

- As a final Statement of Standards for Attestation Engagements (SSAE) that supersedes AT-C section 215, *Agreed-Upon Procedures Engagements*, and amends AT-C section 105, *Concepts Common to All Attestation Engagements*, specific to the revised agreed-upon procedures standard, and
- As a final set of standards, a SAS and an SSAE, both titled *Amendments to the Description of the Concept of Materiality*. The standards amend AU-C section 320, *Materiality in Planning and Performing an Audit*, and various other AU-C sections.

At the January 2020 meeting, the Board voted to ballot for issuance:

- As a final Statement on Auditing Standards (SAS) titled *Amendments to AU-C Sections 800, 805, and 810 to Incorporate Auditor Reporting Changes from SAS No. 134*.

You can find these recently issued standards at

<https://www.aicpa.org/interestareas/frc/auditattest/auditing-standards-information-and-resources.html>.

Also, the podcast related to the October meeting is available at

[https://www.podomatic.com/podcasts/asb201707/episodes/2019-11-20T14\\_06\\_16-08\\_00](https://www.podomatic.com/podcasts/asb201707/episodes/2019-11-20T14_06_16-08_00),

and the podcast related to the January meeting is available at

[https://www.podomatic.com/podcasts/asb201707/episodes/2020-01-31T09\\_17\\_32-08\\_00](https://www.podomatic.com/podcasts/asb201707/episodes/2020-01-31T09_17_32-08_00).

Both podcasts could be useful as classroom resources.

The Board continues to discuss the following topics:

- Audit Evidence
- Management Specialists
- Risk Assessment
- Quality Management
- Group Audits.

Finally, the ASB issued a Proposed Strategy and Work Plan that is available at

<https://www.aicpa.org/content/dam/aicpa/research/standards/auditattest/asb/downloadabledocuments/asb-strategy-consultation-paper.pdf>.

Your students might find this short (16 pages) document to be helpful for understanding the mission of the ASB and its current projects and work plan for 2020/2021.

The strategic initiatives outlined in the plan include:

- Developing high-quality standards in the public interest
- Enhancing communications with stakeholders
- Thinking and operating more strategically
- Keeping standards relevant in a changing environment
- Supporting effective application of standards.

## **Have you Seen...?**

**Lindsay M. Andiola, Virginia Commonwealth University**

**Candice Hux, Northern Illinois University**

**James D. Whitworth, University of South Florida**

**“One Team or Two? Investigating Relationship Quality between Auditors and IT Specialists: Implications for Audit Team Identity and the Audit Process.” By Tim Bauer and Cassandra Estep. *Contemporary Accounting Research* 36 (4): 2142-2177.**

This paper examines how auditors and IT specialists perceive their working relationship and how coordination and communication is affected when the relationship is good versus difficult. Drawing on social identity theory, the authors interview 16 auditors and 17 IT specialists about an audit engagement where there was a good working relationship with the other service line and one where the relationship was difficult. They find that both auditors and IT specialists claim to have a one-team view, but that the other service line does not retain that view. Building on this, the difficult working relationships are driven by a “two-team mentality” and lack of communication or superficial communication between the two service lines. This holds important audit quality implications, as these types of engagements note limited IT specialist involvement in planning or that auditors did not seek input or ignored input from IT specialists. The good working relationships between auditors and IT specialists are more collaborative, with frequent communication and mutual respect between service lines that helps audits run more smoothly. These results contribute to the literature and theory by showing the complexities of audit teams involving multiple service lines.

**“The Geographic Decentralization of Audit Firms and Audit Quality.” By Matthew Beck, Joshua Gunn, and Nicholas Hallman. *Journal of Accounting and Economics* 68 (1): in-press.**

This study builds on prior research on audit firms as networks of offices (i.e., geographically decentralized offices). The largest offices have substantially greater resources and expertise, and proximity may allow them to share those resources with (relatively) nearby smaller offices. The regional managing partner in one of the largest offices may also have oversight duties over nearby smaller offices. Consistent with resource-sharing and increased monitoring, the authors find that small office proximity to a large office is associated with higher audit quality. The authors suggest that physical proximity allows for audit quality “spillovers” that are driven primarily by increased monitoring and knowledge sharing. An interesting placebo test further suggests that their findings are not driven merely by proximity to a major metropolitan area, it is more specifically a function of small office proximity to a large office in their firm.

**“Does the Timing of Auditor Changes Affect Audit Quality? Evidence from the Initial Year of the Audit Engagement.” By Cory Cassell, James Hansen, Linda Myers, and Timothy Seidel. *Journal of Accounting Auditing and Finance* 35 (2): in-press.**

The authors focus on the first year of an auditor-client relationship and investigate whether timing of the new auditor’s appointment is associated with variation in audit quality. This study considers whether a “more frantic” initial audit engagement (i.e., commences during the fourth quarter of the fiscal year)

versus an initial audit engagement that commences prior to the end of the third quarter is associated with lower audit quality. The authors suggest that engagements that start in the fourth quarter require navigating the “audit learning curve” of a new client engagement more quickly (e.g., developing an understanding of the client, making risk assessments) and likely precludes interim testing. The authors find that later initial client engagements are associated with lower audit quality, relative to both earlier initial client engagements and ongoing client engagements. Further, these results are more pronounced for more complex late initial engagements.

**“Disclosure Overload? A Professional User Perspective on the Usefulness of General Purpose Financial Statements.” By Michael Drake, Jeffrey Hales, and Lynn Rees. *Contemporary Accounting Research* 36 (4): 1935-1965.**

Given the concerns about disclosure overload in financial statements, this study surveys 369 professional users of financial statements (e.g., analysts) about their perceptions of disclosure overload and the usefulness of financial statements, particularly the footnotes. They find that approximately 21 percent of the users believe disclosure overload is a significant problem, while 44 percent believe more information should be disclosed. Interestingly, despite the larger proportion of users wanting more information, the results suggest that a significant portion of the financial statements are ignored. The authors conclude that this is consistent with general purpose financial statements, where the information presented may be useful to different types of users. Lastly, most participants (61 percent) believe the footnotes are useful in performing their job, suggesting these disclosures provide value in their decision-making processes. These results provide insights for financial statement preparers and auditors, standard setters, and the academy about the usefulness of the financial statements.

**“Employee Movements from Audit Firms to Audit Clients.” By Andrew Finley, Mindy Kim, Phillip Lamoreaux, and Clive Lennox. *Contemporary Accounting Research* 36 (4): 1999-2034.**

The authors reconsider the auditor alumni phenomenon. First, they find that indirect moves from audit firm to audit client (in which a 3<sup>rd</sup> entity employs the employee in-between employment at the auditor and the audit client) are more common than direct moves (auditor to audit client). In survey data, audit partners indicate that they are commonly asked by clients to advise on accounting and finance executive selection, and that alumni often inform partners that they are seeking new employment opportunities. Archival data suggests that while direct hire of alumni occurs in excess of expectation (56 percent vs. 26 percent), indirect hire of alumni also occurs in excess of expectation (30 percent vs. 23.5 percent). In addition, audit alumni hired into executive positions (both direct and indirect) turnover less, and are associated with lower audit firm turnover. These results broadly support an important networking role for audit partners and potential benefits to the audit alumni phenomenon for companies and auditors.

**“It Goes Without Saying: The Effects of Intrinsic Motivation Orientation, Leadership Emphasis on Intrinsic Goals, and Audit Issue Ambiguity on Speaking Up.” By Kathryn Kadous, Chad Proell, Jay Rich, and Yuepin Zhou. *Contemporary Accounting Research* 36 (4): 2113-2141.**

This paper uses a series of studies to investigate how audit leaders’ motivational emphasis and the ambiguity of a potential audit issue affect auditors’ willingness to “speak up”. First, the authors conduct two studies, an experiment with masters of accountancy students (Study 1) and a survey with auditors from two large public accounting firms (Study 2), and find in both studies that auditors with an intrinsic motivational orientation are more willing to raise potential audit issues than those with an extrinsic

motivational orientation. In a third study, the authors vary motivational orientation and issue ambiguity in an experiment with 117 staff auditors. They find that auditors are more likely to speak up to leaders who stress intrinsic versus extrinsic goals, regardless of the ambiguity of the audit issue. Study 4 tests the robustness of measures used in Study 3 and replicates the result of Study 3 with masters of accountancy students. Study 5 provides additional evidence in an experiment with masters of accountancy students that audit leaders' emphasis on intrinsic goals prompts students to develop their own intrinsic motivation for their work. Together, these results contribute to the literature and to practice regarding the importance of leaders' "tone at the top" and show that when leaders emphasize intrinsic goals, it can help orient auditors toward their own intrinsic motivation and increase auditors' willingness to "speak up" and communicate audit issues to their supervisors.

## **Have You Seen...These Educational Resources?**

**By Penelope Bagley and Chad Simon  
Appalachian State University and Utah State University**

**“How Will Blockchain Technology Impact Auditing and Accounting: Permissionless versus Permissioned Blockchain.” By Manlu Liu, Kean Wu and Jennifer Jie Xu. *Current Issues in Auditing* 13 (2): A19-A29.**

In this article, the authors provide some background material on blockchain and discuss two different types of blockchain (“permissionless” and “permissioned”) and features of each type. They also discuss both the challenges of a company deciding to use blockchain, as well as some insights regarding the impact of blockchain on the audit (presented in an opportunities vs. challenges format). Finally, they make recommendations about how auditors can effectively engage in blockchain-related work.

**“Wrecks All Drug Company” By Kyleen Prewett, Tammie Schaefer, and Don Wengler. *Issues in Accounting Education* 34 (4): 31-38.**

The authors provide a hands-on case that allows students to explore a large data set as part of a hypothetical fraud investigation. The case allows students to work on tasks such as hypothesis generation for an identified issue, identification of individuals to interview, examination of data to test hypotheses, etc.

**“Integrating technology and data analytic skills into the accounting curriculum: Accounting department leaders’ experiences and insights” By Lindsay Andiola, Erin Masters, and Carolyn Norman. *Journal of Accounting Education* 50: 1-18.**

In this article, the authors present survey results of leaders of AACSB accredited accounting departments regarding their experiences integrating technology into their curriculum in an effort to meet AACSB Standard A5, which requires the integration of technology and data analytic skills into the curricula. The results and insights gathered from the survey results can provide useful guidance to accounting departments and business schools in implementing technology and data analytics into their own curriculum.

# **1<sup>st</sup> International Conference of the Journal of Information Systems CALL FOR PAPERS**

The Journal of Information Systems (JIS) is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association. Its goal is to support, promote and advance accounting information systems knowledge. The primary criterion for publication in JIS is contribution to the accounting information systems, accounting and auditing domains by the application or understanding of information technology theory and practice. This special issue conference is meant to encourage accounting information systems researchers around the world, especially outside the United States, to submit their original academic papers to JIS.

More importantly, this special issue would like to highlight the unique institutional contexts in different countries and regions that can further our understanding of accounting information systems research. Detailed program, travel and logistic information will be provided to conference participants and can be found on the conference website at:

<https://www.ec.ccu.edu.tw/2020.JISC/>.

## **Topics and Research Methodologies**

Papers addressing a wide range of issues related to accounting information systems and information technology will be considered. All research methodologies are welcome, including experimental, qualitative, field study, analytical, behavioral, archival and design science.

## **Paper submission**

Conference papers to be considered should follow the JIS editorial policy and be submitted to JIS using the AAA's manuscript management system (<https://www.editorialmanager.com/isys/Default.aspx>) and by selecting the corresponding conference article type. Also, please provide a cover letter indicating your submission is for the conference.

Submission fees can be paid at:

<https://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/ISSUBM>.

Papers accepted to the conference will receive a strong consideration for acceptance to JIS. Research teams are expected to improve their papers following the guidance from the reviewers and from the interactions at the conference. Recognition of the paper's inclusion at the conference will be noted if the paper ultimately reaches publication.

## Deadlines

The deadlines for JISC-2020 are:

- May 31, 2020: Research papers due.
- July 31, 2020: Author notification.
- October 15-16, 2020: Conference dates.
- Early Spring 2021: Revised papers due for Summer 2021 publication.

If you have any questions, please contact the co-editors of the special issue: Dr. Tawei Wang, [david.wang@depaul.edu](mailto:david.wang@depaul.edu) or Professor Shi-Ming Huang, [smhuang@mis.ccu.edu.tw](mailto:smhuang@mis.ccu.edu.tw), or the JIS editorial office at [JIS@aaahq.org](mailto:JIS@aaahq.org).