



## President's Letter



Bruce Dehning,  
Chapman University

Well, the semester is over and I am ready for a fun and productive summer. Whether you are staying in the office to get your research done, doing some traveling, or just taking some much needed time off, I hope you have a great summer. I'll be doing a little of all three as I look forward to the annual meeting in August. The annual meeting is a chance to see not only all of my friends in the IS Section, but also my fellow graduates from Colorado, and all of the other young faculty that I met at the Doctoral Consortium and New Faculty Consortium many years ago. Unfortunately we're not as young as we were then, but at least we're wiser and better looking. So I hope to see you all in Anaheim and particularly at the IS Section breakfast. If I can also ask one favor, please try to attend the IS Section sponsored panel session on "Developing a better understanding of the relationship between IT and an organization's value" by the Institute of Chartered Accountants in England and Wales. The session will be held Wednesday, August 6, 2:00 pm – 3:30 pm, please make your travel plans so that you can attend this valuable session.

Panel sessions generally feature experts in their fields that are donating their time to keep us current on the concerns they have in practice and what we can do to either prepare our students for their world or things we can research to help them solve the problems they are faced with every day. The only payment they get is our gratitude, so please attend their sessions and be sure to say thanks if you get a chance.

One of the things I enjoy about being President is getting to thank all of the great people that make the Section function so well. On that note I would like to thank Ronny Daigle, our outgoing "In the Literature" editor, for all of his hard work the last few years. For me the ITL Section in the newsletter is a must-read every issue, and Ronny always seemed to find interesting articles that I had overlooked and wanted to know more about.

Another great feature of this position is getting to announce when someone steps up to the plate to volunteer and take on a major role in the Section. Therefore, I am pleased to announce that starting with the next issue Juan Manuel Sanchez will be the next "In the Literature" Editor. Manuel joined the faculty at the University of Arkansas in 2006 after graduating with his PhD in accounting from the University of Texas, San Antonio. Previously he worked at Deloitte & Touche LLP and AT&T. Please feel free to contact Manuel or just offer your congratulations at [jsanchez@walton.uark.edu](mailto:jsanchez@walton.uark.edu).

As mentioned in the last newsletter, the *Journal of Information Systems* is going to have a special issue titled "Reviews of Information Systems Research." Roger Debreceeny has been selected as the editor of this special issue, look for the call for papers inside. Congratulations Roger!

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So as my year as Section President draws to a close, I would like to thank everyone who trusted me with the Section leadership this past year, particularly the previous Section leaders that brought me into the fold and got me involved in the Section. There is not enough room to list everyone, but I would like to personally thank Chris Wolfe, Stephanie Bryant, and Nancy Bagranoff for giving me the opportunity to get involved in the Section and for always leading by example. Looking forward at the next President and President-Elect, I can see that the Section will continue to be in good hands, and I hope that each of you will try to think of a way to contribute to the Section in the future. Sometimes the most important positions are the ones that do not receive recognition, so whether you are serving on a committee, reviewing a paper, or simply attending a session to support your fellow Section members, *thanks for all that you do*.

**Have a nice summer, see you soon!**



## Call for Papers - Special Issue of *Journal of Information Systems*

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The Journal of Information Systems (JIS) is the journal of the Information Systems Section of the American Accounting Association ([www.jisonline.com](http://www.jisonline.com)). JIS will publish a special section in the Fall 2010 issue entitled "Reviews of Information Systems Research." The section will include papers that review a stream of research in information systems (IS). The papers will align that stream of research to current and future research in Accounting Information Systems (AIS).

Papers in the section will: (1) review the relevant IS literature (e.g., decision aids, user acceptance, GDSS, data and information quality, value of IT, IT governance, ontology, etc.), (2) integrate the relevant Accounting Information Systems (AIS) literature and (3) map future research directions in AIS and IS.

There is a two-step process for publication of papers in the special section. The first stage is a paper proposal. This stage ensures that the special section covers those dimensions of the IS literature most relevant to AIS. It should eliminate overlap between competing papers. The second stage is the formal review of completed papers. Accepted paper proposals do not guarantee publication of the final paper, which are subject to the normal double blind review process of the Journal. This review process takes place in the second stage.

The paper proposal should be no more than four pages in length. It should address the following questions: What strand of IS research will the paper review? What are the dimensions of the strand? What are some of the papers that constitute this strand? What are the major themes in this strand? Why is this strand of research important for AIS? How has the AIS literature contributed to the strand? What are the potential contributions of research in this strand to the *practice* of AIS? Where is research within this strand headed?

Submit the paper proposals using the guidelines for regular journal submissions at [www.jisonline.com](http://www.jisonline.com). Payment of the submission fee must accompany the full paper in the second stage.

The editor of the special section is Roger Debreceny, Shidler College Distinguished Professor of Accounting, School of Accountancy, Shidler College of Business, University of Hawaii at Manōa. Email: [rogersd@hawaii.edu](mailto:rogersd@hawaii.edu) [roger@debreceny.com](mailto:roger@debreceny.com). Do not hesitate to email Roger for feedback at any point in the process.

Key dates are:

Preliminary proposals: Nov. 30, 2008

Full papers: June 30, 2009

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## 2008 AAA Annual Meeting Highlights

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Don't miss the.....

**IS Section Breakfast – Tuesday, August 5, 2008; 7am**

### Tentative Schedule Concurrent Sessions (for Quick reference purposes only)

**Monday, August 4, 2008 — 10:15 am-11:45 am**

**Session Title:** 1.23. IT Investments and Valuation

*Information Technology Investments and CEO Compensation*

Adi Masli, University of Arkansas; Vernon J Richardson, University of Arkansas;  
Juan Manuel Sanchez, University of Arkansas; Rodney Smith, California State  
University - Long Beach

*Client vs. Vendor-only Voluntary Disclosure of IT Investments*

Joung W. Kim, Nova Southeastern University; Vernon J. Richardson, University of  
Arkansas

*IT Innovation Persistence and Firm performance*

Jee - Hae Lim, University of Waterloo; Theophanis C. Stratopoulos, University of  
Waterloo

**Monday, August 4, 2008 — 2:00 pm-3:30 pm**

**Session Title:** 2.20. IT and Firm Performance

*The Effects of Inter-Firm Cost Correlation, IT Investment and Product Cost  
Accuracy On Production Decisions And Firm Profitability;* Carolyn M Callahan,  
University of Arkansas - Fayetteville; E Ann Gabriel, Ohio University; Rodney E  
Smith, California State University at Long Beach

*Budgeting and IT Investments*

Akhilesh Chandra, University of Ohio Akron; Nirup Menon, IESE Madrid; Birendra  
Mishra, University of California Riverside; Erik Rolland, University of California  
Riverside

*Creating Business Value Through IT Architecture Maturity*

Adi Masli, University of Arkansas

**Monday, August 4, 2008 — 4:00 pm-5:30 pm**

**Session Title:** 3.31. IT Governance

*The Role of IT-Governance in Sarbanes Oxley Act Compliance*

Erastus Karanja, Morgan State University; Varda Yaari, Earl G. Graves School of  
Business Morgan State University

*The Determinants and Consequences of Information Technology Excellence*

Adi Masli, University of Arkansas

*IT Control Weaknesses, IT Governance and Firm Performance*

Efrim Boritz, University of Waterloo; Jee - Hae Lim, University of Waterloo

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**Tuesday, August 5, 2008 — 10:15 am-11:45 am**

**Session Title:** 4.31. IT Control and Security

*Detecting Fraud in Journal Entries: Challenges and Opportunities*

Roger S Debreceeny, University of Hawai'i at Manoa; Glen L. Gray, California State University at Northridge

*Deception and Control in Online Auctions*

Alexei Nikitkov, Brock University; Dan Stone, University of Kentucky

**Tuesday, August 5, 2008 — 4:00 pm-5:30 pm**

**Session Title:** 6.34. Experimental Research, Field Studies (Information Systems)

*An Investigation of the Effects of Framing of Information Systems Feedback on Performance in Production Tasks*

Uday S Murthy, University of South Florida; Brad A Schafer, University of South Florida

*Technology Mediated Interruptions: The Effects of Task and Interruption*

*Characteristics on Financial Performance*

Asli Basoglu, Mark A. Fuller, John T. Sweeney

**Wednesday, August 6, 2008 — 10:15 am-11:45 am**

**Session Title:** 7.34. Privacy, Fraud

*Computerized Tools For Use In Proactive Fraud Examination*

Gary J Cook, Florida Southern College; Lynn H Clements, Florida Southern College

*An Empirical Investigation of the Effect of Privacy Breaches on Firm Market Value*

Marilyn Prosch, Arizona State University; Vernon J. Richardson, University of Arkansas

*Do Companies' Online Privacy Policy Disclosures Match Customer Needs?*

Efrim Boritz, University of Waterloo; Won Gyun No, Iowa State University; R. P. Sundarraj, University of Waterloo

**Wednesday, August 6, 2008 — 2:00 pm-3:30 pm**

**Session Title:** 8.31. IS Section Panel

Bruce Dehning, Chapman University

Michael P. Cangemi, Financial Executives International (F.E.I.)

Robert Hodgkinson, Institute of Chartered Accountants In England And Wales, and

Paul Miranti, Rutgers Business School

**Session Title:** 8.32. Pedagogical issues, classroom cases

*Extending and Using Graphical Representations of Business Processes in Evaluating Internal Control*

A. Faye Borthick, Georgia State University; Anthony O. Vance, Georgia State University

*Using an Innovative Pedagogical Approach to Create and Enhance Intrinsic Motivation to Stimulate Learning*

Siew H Chan, Washington State University; Laurie E Hays, Western Michigan University; Pailin Trongmateerut, Washington State University

**Wednesday, August 6, 2008 — 4:00 pm-5:30 pm**

**Session Title:** 9.26. System Implementation and Decision Support Systems (Information Systems)

*RFID, Highly Visible Supply Chains, and the REAL-SCO*

Guido Geerts, University of Delaware; Daniel E. Oleary, University of Southern California

*ERP Implementation Success Through IT/End-User Collaboration*

Yvette J. Lazdowski, Plymouth State University

*An Intelligent Decision Support System for Examining the Information Content of Assets Impairment*

Wang Wei Kang, Yuanzen University; Nien Kai Ting, National Chengchi University

**PLUS: 6 Forum Papers and a New Scholar Paper by Jillian Phillips, University of Central Florida:** An Investigation into Non-Professional Investor Behaviors with Paper Based vs. Hyperlinked Financial Statements



## Election Results

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The IS Section elections are complete; congratulations to next year's officers and committee chairs:

### **Elected:**

Vice President (President-Elect): Vernon J. Richardson, University of Arkansas

Secretary: Stacy Kovar, Kansas State University

Treasurer: Marcus Odom, Southern Illinois University

At-Large: Andrea S. Kelton, University of South Florida and Dale Stoel, Miami University

Research and Publications Committee Member: Martha Eining, University of Utah

### **Returning and Appointed:**

President: Elaine Mauldin, University of Missouri

Past-President: Bruce Dehning, Chapman University

Research and Publications Committee Chair: Faye Borthick, Georgia State University

By-Laws Committee Chair: Mary Curtis, University of North Texas

Education Issues Committee: Ronny Daigle, Sam Houston State University

Membership Services Committee: Del Devries, Belmont University

Notable Contributions to the Literature Committee: Kathy Hurtt, Baylor University

Outstanding Dissertation Award Committee: Jagdish Pathak, University of Windsor

Mid-Year Meeting Chair: Marianne Bradford, North Carolina State University

Doctoral/New Faculty Consortium Chair: Brad Tuttle, University of South Carolina

JIS Research Workshop Chair: Pat Wheeler, University of Missouri

Annual Meeting Chair: Andreas Nicolaou, Bowling Green State University

Section Website Editor: Terry Glandon, University of Texas-El Paso

Newsletter Editor: Marcia Watson, Mississippi State University

In the Literature: Juan Manuel Sanchez, University of Arkansas

Historian: Ann O'Brien, University of Wisconsin

JIS Editor: Paul Steinbart, Arizona State University

JIS Book Reviews Editor: Robert Pinsker, Old Dominion University

JIS Associate Editor for Web Services: Chih-Chen Lee, Northern Illinois University

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### **JIS Book Reviews Needed**

Rob Pinsker, the *JIS* book reviews editor, is looking for volunteers to review a book (no textbooks, please). It can be something that would help in the classroom, research, or for practitioners. Contact Rob at

[RPinsker@odu.edu](mailto:RPinsker@odu.edu)

### **AAA Commons is Coming!**

The huge initiative that you have all heard about is right around the corner. AAA Commons is going to start rolling out this fall, and we need volunteers from the IS Section to assist with the adoption. If you are interested in assisting with this exciting new project please contact Julie Smith David at [Julie.Smith.David@asu.edu](mailto:Julie.Smith.David@asu.edu).

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# AIS Newsletter

IS SECTION / AMERICAN ACCOUNTING ASSOCIATION.

## Congratulations!

Pending the Board of Regents' vote on June 13th, Rob Pinsker is scheduled to receive tenure and be promoted to Associate Professor at Old Dominion University.

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### International Conference on Business and Sustainability: *Designing Sustainability*



Date: October 15-17, 2008

Location: Portland State University, Center for Design and Innovation for Business & Sustainability

Submission Deadline: July 1, 2008

The Center for Design and Innovation for Business & Sustainability at the School of Business Administration in Portland State University is pleased to announce its second annual International Conference on Business & Sustainability. This year's conference will be held October 15-17, 2008 in Portland, Oregon, USA and will focus on *Designing Sustainability*. As in the prior year, the conference will include both academic and practitioner forums. It will begin on Wednesday evening with registration and a reception at the Vintage Plaza Hotel in downtown Portland. Thursday's program will be at the Jean Vollum Natural Capital Center with breakfast followed by a full day of keynote speakers and practitioner panels. Practitioner speakers include innovative business leaders in sustainability from a broad cross-section of industries. Friday, October 17<sup>th</sup>, is devoted to academic paper presentations and speakers at the Vintage Plaza Hotel. The Vintage Plaza is the official conference hotel.

The conference theme is *Designing Sustainability*. The four focal topic areas within this theme include: Product and Service Innovations, Supply Chain Management, Community Engagement, and Marketing. Papers relating to these four topic areas are invited from academia, industry, and non-profit organizations. All disciplinary perspectives, especially multidisciplinary approaches, and research methods are welcome. A wide range of papers will be considered, including but not limited to conceptual, empirical, experimental, and case studies. A partial list of possible topics includes:

#### Product and Service Innovations

Design Processes

Information Systems for Sustainable Design

Employee Creativity for Sustainable Design

Can Corporate Leadership Inspire Sustainable Innovation?

How Do Businesses and Consumers Co-Create Sustainable Innovation?

The Economics of Sustainable Design

Regulation to Promote Sustainable Design: Fact or Fancy?

Lifecycle Costing for Integrated Sustainable Design

The Role of Corporate Culture in Developing Sustainable Innovation

Measuring the Footprint of Products and Services

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## Supply Chain Management

Sustainable Procurement Practices  
Market Structures and Supply Chain Signaling  
Logistics Planning for Environmental Stewardship  
Metrics and Measurement for Sustainable Supply Chain Management  
Supplier Engagement in Social and Environmental Initiatives  
Certifications and Eco-Labels as Part of the Sustainable Supply Chain  
Converting Supply Chains to Sustainable Value Chains  
Product Take-Back: Challenges, Opportunities and Methods  
Trends and Impacts of Regulation on Sustainable Supply Chains  
The Roles of Non-Governmental Organizations in Sustainable Supply Chains

## Community Engagement Initiatives

Social Enterprise as Community Engagement  
Community Members as Stakeholders in Strategy  
Beyond Philanthropy: Corporate Community Engagement Strategies  
Employees as Participants in Community Engagement Initiatives  
Community Engagement: A Necessary Cost or a Smart Investment?  
Cross-Sector Partnerships to Deliver Social and Economic Value  
Resistant Participant: To What Degree Do Community Members want to be Engaged?  
Measuring Impacts: Are Community Engagement Initiatives Leading to the Desired Solutions?  
Technology as a Platform for Community Engagement Initiatives  
Community Engagement Programs: Unique Efforts or Everyday Business?

## Marketing Programs

Do Consumers Care about Sustainable Design?  
Certification Systems for Sustainable Design  
Greenwashing: Determining Who's Washing and Who's Real  
Is There Really a "Green" Consumer?  
'Cultural Creatives' as Consumers  
The Impact on Employees of Social and/or Environmental Marketing Programs  
When Is There Too Much Consumption?  
Overcoming the Critics: Effective Approaches to Engaging the Conscious Consumer  
Reconciling Opposing Forces: Marketing in the 'Age of Globalization v. Localization'  
Non-Governmental Organizations as Partners in Marketing Initiatives

## **Information for Contributors**

Individuals from academia, business and government are invited to submit research papers, research abstracts, and proposals for workshops, panels, and symposia and that contribute to advancing sustainability through design practices. All submissions should have a clear sustainability focus. We encourage papers that are cross-disciplinary in nature; that is, they could involve more than a single traditional discipline. We also encourage submissions in which academic researchers collaborate with design practitioners to inform theory and methods with the latest real-world applications.

Authors may submit either 1) a research paper that will undergo a blind review by at least two referees or 2) a non-refereed research abstract of 300 words maximum. All submissions should be submitted electronically following the detailed instructions provided below. All research papers accepted and presented at the conference will be published in abstract form in the conference proceedings.

The submission of a research paper or research abstract means that the authors certify that the research is not copyrighted and it has not been accepted for publication in a journal. Further, authors certify their intent for at least one author to register for and attend this meeting to present the paper or abstract. The copyrights for all forms of presentation at this meeting will remain with the authors.

### **Submission Deadlines**

The submission deadline for refereed **research papers** is July 1, 2008. Only completed papers or 5-10 page works-in-process will be accepted for review. Papers will be subject to double-blind review by academic and, if appropriate, practitioner reviews. The submission deadline for non-refereed **research abstracts** is also July 1, 2008. Please send an electronic copy of the papers or abstracts to Elizabeth Lloyd at [minor@pdx.edu](mailto:minor@pdx.edu)

Notice of acceptance or rejection will be sent out by August 1, 2008. All

### **Ninth International Research Symposium on Accounting Information Systems** (in coordination with ICIS 2008 and the European Conference on Accounting Information Systems)

Date: December 13, 2008  
Location: Paris, France  
Submission Deadline: August 1, 2008



In 2008, the Annual International Research Symposium on Accounting Information Systems and the Twelfth European Conference on Accounting Information Systems will be combined to the Ninth International Research Symposium on Accounting Information Systems. It will precede the International Conference on Information Systems in Paris and replace the 2009 ECAIS. The symposium, which is sponsored by **SIG-ASYS (Special Interest Group on Accounting Information Systems)** and the ***International Journal of Accounting Information Systems (IJ AIS)***, will feature research papers that focus on the link between accounting and information systems research. The Symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioral science, economics, computer science, and/or information technology. High-quality, insightful, and theoretically sound studies of any type (action research, archival analysis, behavioral/experimental, design science, surveys, theory development, etc.) are equally encouraged.

All submissions to IRS AIS 2008 must represent original work that has not already been published in a journal or conference proceedings (in complete form – abstract publication is permissible). If the work has been presented at another conference or is currently under consideration for publication or presentation elsewhere, the authors must disclose this fact.

At least one author for every accepted paper must register for the symposium and be prepared to present his ideas in person. Authors of accepted submissions must address the suggestions (if any) of the reviewers, and submit an electronic copy of the final version of the work by the specified deadline. Failure to do so will be tantamount to withdrawing this work from further consideration and it will not be included on the final program.

Submissions may be of two types: Completed research papers and research-in-progress papers.

### ***Completed research papers***

Completed research submissions constitute a submission to ***IJAIS*** and such papers that are accepted for the Symposium will be published in an issue of the journal. Authors will need to revise the manuscript subsequent to presentation to address symposium comments and meet any additional requirements of the journal editor. Papers should conform to ***IJAIS*** format, which is consistent with other Elsevier accounting journals.

### ***Research-in-progress papers***

Submission of promising research in its formative stages does not require complete analysis of results. Submissions should include a one-page abstract and a paper that includes the following sections: research objectives and questions, theoretical foundations of the study, research methodology being used, current status of the project, and a description of what the authors propose to present at the conference. These papers do not constitute submission to ***IJAIS***, but will be eligible for fast track review through the journal subsequent to presentation if desired by the authors under advisement from the journal editor.

Authors should identify themselves and provide contact information only on the cover page, as these submissions will be blind reviewed. The second page of the paper should consist of an abstract plus a list of key words describing the main topics of the manuscript (the *MISQ* keyword list is recommended for use). Papers should be double-spaced to facilitate editing. The manuscript plus any supporting documentation (such as survey instruments) should be sent as e-mail attachments (in Word or PDF format) to: *IJAIS* editorial office, [ijais@bus.ucf.edu](mailto:ijais@bus.ucf.edu)

Submission Deadline: August 1, 2008  
Notification of Decision: September 22, 2008  
Revised Manuscripts Deadline: October 27, 2008  
Registration Deadline: October 31, 2008

### **Conference coordinators**

If you have any further questions, please contact one of the following conference coordinators:

Jim Hunton, Bentley College/Maastricht University – [jhunton@bentley.edu](mailto:jhunton@bentley.edu)

Steve Sutton, University of Central Florida/University of Melbourne –  
[ssutton@bus.ucf.edu](mailto:ssutton@bus.ucf.edu)

Eddy Vaassen, Maastricht University/University of Amsterdam –  
[e.vaassen@aim.unimaas.nl](mailto:e.vaassen@aim.unimaas.nl)



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### **17th Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax**

Date: Saturday, August 2

Location: Anaheim, CA

The 17th Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, hosted by the AI/Emerging Technologies Section, will be held on Saturday 2 August in Anaheim, CA, prior to the AAA Annual Meeting. Some fourteen papers will be presented at the workshop. Topics include knowledge management, continuous auditing, XBRL and ontological analysis. The workshop concludes with a panel of editors who will canvass research in the field. The full program for the Workshop is at [http://aaahq.org/aiet/events/2008\\_AIET\\_Workshop\\_Program.pdf](http://aaahq.org/aiet/events/2008_AIET_Workshop_Program.pdf). Registration for the workshop is by signing up for CPE Session #1, when registering for the Annual Meeting (see <http://aaahq.org/AM2008/cpeinfo.htm>).

Further details can be obtained from the workshop organizers, Roger Debreceny, Carol Brown and Amelia Baldwin at [aieworkshop@yahoo.com](mailto:aieworkshop@yahoo.com).

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