American Accounting Association | Accounting Information Systems

Spring 2018

AIS Newsletter

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President's Letter

Robin Pennington, North Carolina State University

Hello all,

I hope the spring term is going well for all of you. I would like to take this opportunity to say a few words about our Midyear Meeting in Newport Beach, CA, JISC 2018 in Durham, NC, and to give a preview of the events coming up for our section.

We enjoyed a great Midyear Meeting in Newport Beach, CA! My sincerest gratitude to all our volunteers who helped make our meeting a great success; Dan O'Leary, meeting coordinator; Andrea Kelton, research paper chair; Hussein Issa, SET coordinator; Diane Janvrin, education paper chair and Chris Wolfe, NSC coordinator. Also, the AAA staff and the Duke hotel staff were top notch. A highlight of the conference is always the awards - congratulations to all of our award winners - our website will soon be updated to reflect your achievements! Your innovative and interesting work is inspiring to all the members of the AIS section. Thanks to the IMA for their generous support of the case award. Also a special thanks to KPMG, they have generously supported our conference for many years now and I greatly appreciate their continued interest and support.

In March, JISC 2018 was a huge success. Thanks to our sponsor, the AICPA, the event was held in Durham, NC at their offices. I was extremely impressed with all the hard work of Pamela Schmidt, conference chair and co-editor; Kimberly Church, assistant chair and Graham Gal, co-editor. I cannot say enough about all the attention to detail from the website to the quality of speakers and to the papers presented. They truly put together an excellent program with participants from both practice and academia. The feedback was very positive and I encourage each of you to read the conference report contained in this newsletter. I look forward to the special conference edition of JIS.

The AIS Section has another important event coming up soon - the AIS Bootcamp at the offices of PwC in Minneapolis, MN on May 22. Many thanks to PwC for sponsoring the event and to the education committee for organizing the bootcamp. Thanks to Diane Janvrin, Joy Gray, Kimberly Church and Lorraine Lee. I am happy to announce that there is great interest in the bootcamp - registration is full - however if you wish to be placed on the waitlist please see the conference link in this newsletter.

Our annual meeting is coming up soon so thanks to all the members who volunteered as reviewers, discussants and moderators. Special thanks to our annual meeting coordinator, David Wang and assistant coordinator, Jian Cao. Also in August is the deadline for submitting to

JISC 2019. I want to encourage all of you to submit your best work! The deadline for submissions is August 1, 2018. JISC is an important event for our journal and I want to extend my thanks to Rob Pinsker and Jennifer Riley for graciously volunteering to be co-editors.

I hope to see you all at the Annual Meeting in DC!

Robin Pennington
AIS President 2017-2018

Call for 2018 *JIS* Best Paper Award

It is time to nominate papers for the annual *JIS* Best Paper Award. This award provides the winner(s) with not only recognition for producing high quality AIS research, but also a $5,000 cash prize for the author(s). *JIS* papers appearing in the 2014, 2015, and 2016 issues are eligible for the award.

Please consider nominating an article by *Friday, June 1, 2018*. Self-nominations are welcomed and encouraged. Nominations should include a brief statement (no more than 2-3 paragraphs) explaining why the paper should be considered for the award and should be sent to Dr. Andrea S. Kelton (**andrea.kelton@mtsu.edu**).

AIS Bootcamp

Are you the expert who is supporting your colleagues in other areas of accounting? Are you developing and delivering a capstone course on data analytics that requires examples from the accounting profession, broadly defined? Are you the faculty member tasked with bringing data analytics to your accounting program? If so, this bootcamp is for you!

PURPOSE
To provide faculty-practitioner discussions of current data analytics practices and issues relevant to the accounting profession and hands-on exposure to data analytics across the core accounting areas. Sessions planned include: AIS, Audit, Financial, Managerial and Tax.

PROGRAM
Our hosts at PwC will work with the other Bootcamp Sponsors to provide a practitioner to collaborate with faculty in each topic area to inform the discussions. Most Bootcamp sessions will include hands-on instruction facilitated by AIS faculty and please bring laptop/surface. The goal is to provide attendees with data analytics discussion points and activity materials to take back for immediate use in class.

DATES/TIMES
A day and a half beginning at 8:00 am on **Tuesday, May 22nd** and concluding at 1:30 pm on **Wednesday, May 23rd**.

LOCATION: PwC Office in Minneapolis, MN
45 S 7th St. #3400
Minneapolis, MN 55402

REGISTRATION
$250 for AIS section members. Registration will open in early March via the AAA website. Remaining seats will open to all AAA members ($275) later in March. Attendance will be limited to 36.

HOTEL: Minneapolis Marriott City Center. Rate $149/night.
30 South 7th Street
Minneapolis, MN 55402

For more information visit **http://aaahq.org/Meetings/2018/Accounting-Information-Systems-Bootcamp**

Potential AIS Section Name Change

At the Executive Board meeting at the 2018 AAA AIS Midyear Meeting, the Board discussed changing the name of the AIS Section. The goals of the name change would be to broaden the appeal of the section to more faculty as well as improve the section's international presence. Potential name suggestions included adding the words "data analytics" or "analytics" and "controls." If you would like to participate in the name changing game, please contact David Wood at Davidwood@byu.edu.

JISC-2018: Conference Report and Program

3rd *Journal of Information Systems* Research Conference on the theme of "Accounting Information Systems and Cloud Computing" by Pamela Schmidt

The *Journal of Information Systems* (*JIS*) held the 3rd JIS Research Conference (JISC-2018) on March 15 & 16, 2018 at the ACIPA offices in Durham, NC. The conference was jointly sponsored by the Information Management and Technology Assurance (IMTA) section of the American Institute of Certified Public Accountants (AICPA) and the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). The JISC-2018 conference chair was Pamela J. Schmidt (pamela.schmidt@washburn.edu). This special theme issue of *JIS* is co-edited by Pamela J. Schmidt (Washburn University) and Graham Gal (University of Massachusetts Amherst).

Very positive attendee feedback was received regarding this conference. The overall evaluation of the JISC 2018 Conference was 4.92 (5=excellent). This feedback was received from 13 responses of 55 total attendees on a scale of 1-5 where 5 is excellent.

Some of the participants' comments included:

  -I learned a lot, made connections in professors and business colleagues too. Great to
    see the interaction amongst academia and industry - great mix of small/large
    vendors, consulting firms, etc. Hopefully this conference strengthens what is
    perhaps too weak a link today.
  -Very well organized conference and highly informational. Came away very
    refreshed and motivated.
  -I love the practitioner's voice/participation at the conference.
  -Great conference! Thanks to chairperson for all the organization!
  -I really like the integration of practice and academic perspectives.
    Great conference.
  -It was great to mix academia and professionals together.

There were three panels and each included a mix of practitioners and academics. The three keynote speakers at this conference included:

Steve Berry, Founder and Managing Partner, Strafford Technology. Strafford is founded on the idea of helping finance teams improve the functions of financial planning, budgeting, consolidation, reporting and analysis. Steve is a champion for Enterprise Performance

Management (EPM) and the cloud-based technologies that improve the performance and team efficiencies of every finance organization.

Mark Nittler, formerly at Workday as the founder and Chief Product Strategist of the Financial Management solutions at Workday a Silicon Valley firm created to bring cloud based enterprise software to market.

Griffin Anderson who founded ConsenSys' financial product, Balanc3, a next generation accounting solution for tomorrow's blockchain based digital economy. Griffin also started the Accounting Blockchain Coalition (ABC), an open, cross-industry initiative, focused on addressing accounting and reporting issues arising from cryptocurrencies and distributed ledger technology.

The *JIS* Special issue will include a commentary paper which will report on the information shared by these speakers and the panels held at this workshop.

Below is the program for JISC 2018.

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JISC 2018 - "Accounting Information Systems and Cloud Computing"
3rd *Journal of Information Systems* Research Conference   http://washburn.edu/jisc-2018/
Program for March 15 & 16, 2018 (updated 3/15/18)
Held at AICPA, 220 Leigh Farm Road, Durham, NC 27707
Sponsors: Association of International Certified Public Accountants, and the
AAA Accounting Information Systems (AIS) Section

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JISC 2018 Conference Chair:
Pamela J. Schmidt, Washburn University; Assistant Chair Kimberly Church, UMKC
Co-Editors of the JISC 2018 Special Issue:
Graham Gal, University of Massachusetts Amherst; Pamela J. Schmidt, Washburn University

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Thursday, March 15, 2018

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7-8:00am	**Full Breakfast available at AICPA Office (or with lodging at Hampton Inn)**
7:30am – 8:20am	**Shuttle from Hampton Inn & Suites to the AICPA Office**
8:30am – 8:40am	**Welcome, Opening Remarks and Logistics**
	Kristen Hughes, Information Management and Technology Assurance, AICPA, Durham NC
	Robin Pennington, President, Accounting Information Systems (AIS) section, American Accounting Association
8:40am – 9:15am	**Introduction of Keynote Speaker:** Pamela J. Schmidt
	Keynote Speaker: Steve Berry, Founder of Stafford Technology Inc.

9:20am - 10:00am   **Paper #1: "Cloud Trust & Assurance Mechanisms: Do Pictures & Words Matter?"**
Authors: Lorraine S. Lee, William D. Brink
Professional commentator: Al Chen, North Carolina State University
Academic commentator: Alisa Brink, Virginia Commonwealth
Moderator: Robin Pennington, North Carolina State University

10:05am - 10:45am   **Paper #2: "Cloud Privacy Framework"** Authors: David Coss, Gurpreet Dhillon
Professional commentator: Maria Pollieri, Oracle Corporation
Academic commentator: Julie B. Earp, North Carolina State University
Moderator: Marcia Watson, University of North Carolina Charlotte

10:45am – 11:05am   **Break**

11:05am – 12:25pm   **Panel 1: Vendor Marketplace Dynamics**
Panel members:
Harvey Hyman
Eric Fitzpatrick, Freudenberg IT
Kevin Martin, Martin & Associates
Mark Nittler
Maria Pollieri, Oracle Corporation
Panel Moderator: Terry Campbell, Indiana University

12:25pm – 1:25pm   **Lunch** (Provided by AICPA at Conference site)

1:25pm – 2:05pm   **Paper #3: "Facilitating Citizens' Voice and Process Reengineering Using a Cloud-based Mobile App"**
Authors: Daniel E. O'Leary
Professional commentator: Dave Dzuranin, Stafford Technology Inc.
Academic commentator: Ann Dzuranin, Northern Illinois University
Moderator: Robin Pennington, North Carolina State University

2:10pm – 2:50pm   **Paper #4 "Cloud-Computing Risk Disclosure and ICFR Material Weakness: The Moderating Role of XBRL Reporting Complexity"**
Authors: Antoinette L. Smith, Yibo (James) Zhang, Peter Kipp
Professional commentator: Terry Campbell, Indiana University
Academic commentator: Amanda Wilford, IE Business School
Moderator: Harvey Hyman

2:50 pm – 3:10pm   **Break**

3:10pm – 3:50pm   **Blockchain Use Case Presentation:**
Presenter: Griffin Anderson, Consensys

3:55pm – 5:15pm   **Panel 2: Cloud Accounting, Financials, Financial Technologies**
Panel members:
Griffin Anderson, Consensys
Steve Berry, Stafford Technology Inc.

Terry Campbell, Indiana University
Graham Gal, University of Massachusetts
William McCarthy, Michigan State University
Panel Moderator: Severin Grabski, Michigan State University

5:20pm – 6:45pm   **Shuttle among: AICPA Office, Hampton Inn & Suites, and Tobacco Road Café networking / dinner location.**

6:30-7:30pm   **Networking Reception (Hosted by the AICPA)**
Tobacco Road Cafe, 1118 Environ Way Chapel Hill, NC 27517

7:30pm   **Conference Attendee Dinner (Hosted by AAA-AIS Section)**
Tobacco Road Cafe, 1118 Environ Way Chapel Hill, NC 27517

~9:00pm- 9:35pm   **Limited Return Shuttles from Tobacco Road Café networking-dinner to Hampton**
(2 trips only)   **Inn & Suites.**

<u>**Friday, March 16, 2018**</u>

7-8:00am   **Full Breakfast available at AICPA Office (or with lodging at Hampton Inn)**
7:00am – 8:00am   **Shuttle from Hampton Inn & Suites to the AICPA Office**

8:00am – 8:45am   **Opening, Introduction of Keynote Speaker:** Pamela J. Schmidt
Keynote Speaker: Mark Nittler

8:50am - 9:30am   **Paper #5: "A Content Analysis of the Privacy Policies of Cloud Computing Services"**
Authors: Lei Gao, Alisa G. Brink
Professional commentator: Matt Bogusch, and Dev Awasthi, Deloitte
Academic commentator: Eileen Taylor, North Carolina State University
Moderator: Ann Dzuranin, Northern Illinois University

9:35am - 10:15am   **Paper #6: "Designing and Auditing Cloud-based Accounting Systems with Blockchain and Distributed Ledger Principles"**
Authors: Robert Nehmer, Deniz Appelbaum
Professional commentator: Kevin Martin, Martin & Associates
Academic commentator: Severin Grabski, Michigan State University
Moderator: Dan O'Leary, University of Southern California

10:15am – 10:35am   **Break**

10:35am – 11:55am   **Panel 3: Cloud Governance and Audit**
Panel members:
Deniz Applebaum, Monclair State University
Anthony Chalker, Protiviti Inc.
Al Chen, North Carolina State University
Miklos Vasarhelyi, Rutgers Business School
Amy Vetter, Xero

Panel Moderator: Graham Gal, University of Massachusetts

12:00pm - 12:40am   **Paper #7: "Cloud-based In-memory Columnar Database Architecture for Continuous Audit Analytics"**
Authors: Yunsen Wang, Alexander Kogan
Professional commentator: Amy Vetter, Xero
Academic commentator: Graham Gal, University of Massachusetts
Moderator: Eileen Taylor, North Carolina State University

12:45pm – 1:00pm   **Concluding Remarks: JIS Journal Co-Editors and Conference Sponsors**
Alexander Kogan & Patrick Wheeler, Co-Editors, Journal of Information Systems
Robin Pennington, President, Accounting Information Systems (AIS) section
Kristen Hughes, Information Management and Technology Assurance, AICPA

1:00pm to 1:30pm   **Box Lunch at AICPA (or carry out)**
1:00pm to 1:45pm   **Limited Return Shuttles from AICPA to Hampton Inn & Suites.**

JISC-2019 – 4th *Journal of Information Systems* Research Conference

Conference Date: January 10-12, 2019

The *Journal of Information Systems* (*JIS*) of the American Accounting Association will hold the 4th JIS Research Conference (JISC-2019) in conjunction with the Joint Midyear Meeting of the AIS and SET Sections in San Antonio, TX on January 10-12, 2019. Both JISC-2019 and the Joint Midyear Meeting are being generously sponsored by KPMG.

JIS is the research journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (www.jisonline.com). *JIS* is now in its 32nd year of publication. The 2016 CiteScore is 2.26 on SCOPUS.

Topics and Research Methodologies
Original academic 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, design science, and empirical.

Paper submission
Papers to be considered for this conference should follow the *JIS* editorial policy and be submitted to *JIS* using the AAA's manuscript management system. Full details are available at www.jisonline.com. Papers accepted to JISC-2019 will also receive a strong consideration for acceptance to *JIS*. Research teams are expected to improve their papers following the guidance from the academic and practitioner reviewers and from the interaction at the conference. Recognition of the paper's inclusion at the JISC-2019 will be noted if the paper ultimately reaches publication. Papers not accepted for the conference will continue to receive editorial review by *JIS* and the Midyear Meeting research paper Chair. There is an option for remote teleconference presentation by international authors of accepted papers who are unable to attend the conference in person. In cases of hardship, authors may petition *JIS* editors for possible waiving of the *JIS* submission fee.

Deadlines
The deadlines for JISC-2019 are:

      August 1, 2018:   Research papers due
      January 10-12, 2019:   *JIS* Research Conference 2019
      June 1, 2019:   Revised papers due.

Inquiries may be made to JISC-2019 Co-Editors Rob Pinsker rpinsker@fau.edu and Jennifer Riley jenriley@unomaha.edu.

Call for Papers for *International Journal of Disclosure and Governance*

Special Issue: Advances in Audit Analytics

In late 2018, the *International Journal of Disclosure and Governance* will publish a special issue on advances in audit analytics. There will be a combination of invited papers from high profile members of the audit community and submitted papers from leading accounting practitioners, user groups and academic researchers. Submission are encouraged from a wide range of suggested topics, such as but not limited to:

- Text mining analytics for reporting transparency
- External and/or internal audit analytics and their impact on corporate governance
- Audit and accounting standards and their effect on a broad scale use of audit analytics
- Analytics to detect money laundering schemes
- The impact of Blockchain on disclosure and governance
- Analytics to detect international fraud schemes, Ponzi schemes, etc.
- Audit Data Standards (ADS) and/or XBRL and their impact on disclosure and governance
- Governance, analytics, privacy/security concerns
- Transparency/Disclosure of audit analytics algorithms and governance

Submission guidelines

Interested authors should submit manuscripts to the journal editor, Professor Deniz Appelbaum at appelbaumd@montclair.edu. The deadline for the special issues is June 1, 2018, though the journal welcomes paper on this topic at any time. All academic submissions will be peer reviewed and final submission decisions announced by August 15th, 2018.

The International Journal of Disclosure and Governance is a quarterly publication of Palgrave. The journal's objectives are to serve as:

- A forum for discussion of theoretical and practical perspectives on financial reporting and compliance
- Offers wide ranging coverage of disclosure and governance topics, both domestic and international
- Balances academic and practical perspectives in disclosure law and accounting

This journal presents detailed coverage of the complex field of corporate governance, and issues surrounding effective transparency of information for publicly listed companies. The *International Journal of Disclosure and Governance* balances its coverage between academic discussions of theory, and practical cases in real life. The journal offers global perspective on disclosure and governance matters, presenting articles which describe practices in the U.S., Bangladesh, Nigeria and Saudi Arabia, among other countries.

Coverage ranges across the landscape of enterprise from public corporations to closely held family businesses. Topics addressed include the impact of bad governance practices in a concentrated ownership environment; and the influence of the board of directors on performance in family and non-family firms.

Visit https://www.palgrave.com/gp/journal/41310 for further information on the International Journal of Disclosure and Governance, or contact the editor, Professor Michael Alles, at Rutgers Business School, alles@business.rutgers.edu, (973)353-5352.

2018 8th ISAIS Registration

International Symposium on Accounting Information Systems (ISAIS)
July 5-6, 2018 ● Melbourne, Australia
Registration Details

The Centre for Accounting and Industry Partnerships, Department of Accounting, University of Melbourne, Australia is pleased to announce the eighth International Symposium on Accounting Information Systems (ISAIS) commencing in the morning of Thursday July 5, followed by a half day on Friday July 6. The Symposium is strategically positioned to follow the annual Accounting and Finance Association of Australia and New Zealand conference July 1-3 in Auckland (see http://www.afaanz.org/). ISAIS is rotated annually between the University of Central Florida (USA), Tilburg University (The Netherlands) and University of Melbourne (Australia). We gratefully acknowledge the funding support provided by AFAANZ.

The objective of ISAIS is to provide a global forum for Accounting Information Systems (AIS) researchers to discuss and critique leading edge research in the field. Topics of interest include, but are not limited to: AIS and internal controls, AIS development, Big Data in accounting and assurance, Blockchain, business analytics, business intelligence, business process modelling, continuous auditing and reporting, decision aids, ERP systems, strategic information systems and XBRL.

The 2018 Symposium will include two keynote addresses and several high-quality research presentations. The emphasis will be on a high level of interaction, discussion and debate in a friendly and supportive atmosphere. There will be two awards: one for **Best Paper** and one for **Best Discussant**.

CONFERENCE FEE AND REGISTRATION
Registration fee: registration before April 1, 2018, $275AUD; after that date, $350AUD.
To register for ISAIS 2018, "BOOK NOW" on:
http://fbe.unimelb.edu.au/accounting/events/accounting/isais-2018

The registration fee includes morning and afternoon tea/coffee, lunch on both Thursday and Friday, and the ISAIS dinner on Thursday night.

VENUE

The Symposium will be held at the University of Melbourne, Carlton, Victoria, Australia. Details will be sent to participants after registration.

PROGRAM CHAIRS

Michael Davern (The University of Melbourne, Australia)

Stewart Leech (The University of Melbourne, Australia)

PROGRAM COMMITTEE (to be confirmed)

Vicky Arnold (University of Central Florida, United States)

Michael Davern (The University of Melbourne, Australia)

Dennis Fehrenbacher (Monash University, Australia)

Severin Grabski (Michigan State University)

Mieke Jans (Hasselt University, Belgium)

Stewart Leech (The University of Melbourne, Australia)

Steve Sutton (University of Central Florida, United States)

Eddy Vaassen (Tilburg University, The Netherlands)

Miklos Vasarhelyi (Rutgers, The State University of New Jersey, United States)

Martin Weisner (The University of Melbourne, Australia)

CONTACT

For more information, please contact the Program Chairs, Michael Davern at m.davern@unimelb.edu.au and Stewart Leech at saleech@unimelb.edu.au or the Engagement Coordinator, Abbey Treloar, at abbey.treloar@unimelb.edu.au

Congratulations!

Juan Manuel Sanchez recently joined the faculty at UT San Antonio. As part of that move, he was promoted to Full Professor as well as being name the Dean's Professor of Accounting and Director of Ph.D. Programs at the college level.