

Editorial Policy

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems Section (formerly Information Systems Section) of the American Accounting Association. *JIS* publishes high quality, leading edge research that advances Accounting Information Systems (AIS) knowledge. The *JIS* website is at <http://aaahq.org/ais>.

OVERVIEW

JIS welcomes research and practice articles, research letters, and papers that review books and other knowledge resources. All the papers in *JIS* must contribute to AIS, accounting or auditing research. This contribution may be direct, by working with settings in AIS, accounting or auditing. Equally importantly, the contribution may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology or other business fields. Evidence of this contribution may be highlighted by drawing from theories and evidence in the AIS, accounting or auditing literature. It may also be made by drawing conclusions in the paper for research and practice in AIS, accounting or auditing. It is the author's responsibility to ensure these contributions are apparent.

JIS seeks to publish papers that demonstrate high levels of communication with its target audience. Readers of *JIS* include researchers with training in a variety of disciplines, including information systems, computer science, accounting, and auditing. Many in the AIS research community have formal training in IT as well as in accounting and auditing. Additionally, the AIS research community traditionally has strong connections with the professional community in accounting professional services firms, software providers and private and public sector organizations. Papers published in *JIS* should actively engage with this broad audience, without sacrificing any aspect of research quality. *JIS* also seeks to publish highly innovative research. The innovations may arise, for example, from unique experimental methodologies, new or meta-theoretic developments or bringing order to a disparate or chaotic body of research. It should be noted that a certain degree of innovation is a requirement for publication; thus, the innovation referred to here is of an exceptional level. Authors are invited to highlight their manuscript's innovative characteristics in their submission letter. *JIS* highly values straightforward language to communicate concepts and graphical approaches in the communication of complex issues and data analysis. As discussed below, material that is necessary for understanding the paper only at a deep technical level should be provided separately in the submission and will be maintained as Supplemental Materials, in the AAA Digital Library.

AREAS OF INTEREST AND RESEARCH METHODOLOGIES

Areas of interest to *JIS* include, but are not limited to:

- Data and Process Mining
- Database Systems
- Decision Aids
- E-Commerce/M-Commerce
- Enterprise Systems
- Expert Systems, Artificial intelligence
- Financial Reporting and Systems
- Fraud and Forensics
- General AIS Frameworks
- Human Computer Interaction
- Human Judgment
- International
- Internet and WWW Systems
- IT Audit
- IT General and Application Controls
- IT Governance
- Knowledge Management
- Managerial Accounting and Systems
- Organization and Management of IS
- Organizational factors influencing human judgment and IS design and functionality
- Return on IT Investment
- Security
- Social media

- Socio-Technical Issues
- Sustainability and Systems
- Systems Analysis and Design
- Taxation
- XBRL, Intangibles, Internet Financial Reporting

JIS welcomes all research methodologies, including, but not limited to:

- Analytic
- Archival
- Design Science
- Essay
- Experiment
- Field or Case Study
- Other Individual or Group Behavior Method
- Literature Review
- Simulation
- Survey/Questionnaire

MANUSCRIPT TYPES

Research Articles

JIS welcomes research studies in any of the content areas above or in other areas that contribute to research in AIS, accounting and auditing. *JIS* embraces a wide range of research methodologies. Research articles are normally no more than 7,500 words in length; however, the journal supports publication of research articles with online archives of additional analysis, data sets, and research instruments. The primary qualifications for publication of research articles in *JIS* are the quality of research, with direct or indirect contribution to AIS, accounting and auditing and exposition.

Research Letters

JIS publishes short research letters that report studies of time-dependent situations. The objective of this section is to facilitate the rapid dissemination of important accounting research. These situations may include recent developments in the institutional environment or input to regulatory standards setting. Research letters should not exceed 3,000 words in length. Reviews of research letters will take place within a short period from receipt, and there will be only one revision. Authors should identify research letters to the senior editors on submission and provide support for their manuscript's classification for this section.

Practice Section Articles

Papers in the practice section consist of scholarly reports relating to significant advances in information systems or information technology; analysis of current, historical, and future practices; and descriptive studies of current information system practices and use. Contribution for practice section papers is based on whether the study has the ability to inform academic research on the state of AIS technology and practice and not on whether the paper informs practitioners in the workplace. Practice articles can inform research by raising unanswered questions, by revealing the limitation and bounds of current theory, and by suggesting avenues for future research.

Knowledge Resources and Book Reviews

JIS publishes reviews of knowledge resources (websites, blogs, Twitter feeds, reports, white papers, professional guidance etc.) and scholarly books (excluding textbooks and software manuals) that address topics in accounting, information systems, computer science, economics, and other disciplines. The objective is to inform readers about knowledge resources and books that will provide useful insights for research and teaching.

Comments on Previously Published Articles

JIS invites comments on previously published articles. Reviewers of submitted comments will include at least one of the author(s) of the critiqued original article. Authors of critiqued original articles will be invited to write a reply to accepted comments.

Invited Commentary

On occasion, the Senior Editors may identify topics for which commentary to our readership is considered informative. The Senior Editors will invite recognized leaders of the AIS research community to prepare commentary on the topics. The manuscripts will go through a modified review process, with reviewers chosen for the purpose of improving the communication of central ideas within the document.

Replications

The Journal of Information Systems accepts replications of papers published in the journal over the previous 10 years. Except in unusual circumstances, such as significant deviations between the original and the replication, only one replication will be published for each original empirical paper. The sample employed in the replication should be at least as “strong” as the original sample employed.

Typically, replication papers will be limited to three or four published pages. The Introduction should focus on the research issue addressed, the contribution of the original article and the purpose of the current article. The Introduction should include a statement as to whether the paper performs a partial or comprehensive replication. The paper itself should contain a summary that restates the central theory and hypotheses or research questions addressed in the replicated study. Sufficient results should be presented to support conclusions drawn regarding the comparison of the results of the current paper to the replicated study. The Conclusion and Discussion sections should restate the stated contributions of the original paper as well as the value contributed to the body of knowledge by the replication.

REVIEW PROCESS

Authors should prepare manuscripts at a level suitable for evaluation by independent reviewers. Such preparation should include critiques by colleagues and others, workshop presentations, and resulting revisions before submission. Reviewers and the editor should provide constructive and prompt evaluations of submitted manuscripts based on the significance of the potential contributions and on the appropriateness and soundness of analysis and presentation. The review process should not be used as a means of obtaining feedback at early stages of developing a manuscript. The review process is double blind (i.e., authors and reviewers are anonymous). Authors should avoid identifying themselves in submitted materials.

SUBMISSION OF MANUSCRIPTS

JIS uses an electronic submission and review process. New and revised manuscripts must be submitted through the Manuscript Submission and Peer Review System, located at <http://isys.allentrack.net/cgi-bin/main.plex>. The site contains detailed instructions regarding the preparation of files for submission. Questions can be sent to the *JIS* senior editors at JIS@aaahq.org.

Authors should note the following guidelines for submitting manuscripts:

1. Authors should carefully review the requirements included in this document as well as the AAA’s Publication Policies (available at <http://aaahq.org/About/Governance/Policies-Procedures> under “Publications”). You will be asked to indicate that you have read these documents and complied with their requirements.
2. To preserve anonymity and facilitate manuscript sharing, please submit the following Microsoft® Word (preferred) or PDF files.
 - a. **Submission Letter:** A cover letter should be prepared to inform the editors of the following: any special considerations for the paper, where the paper has been presented and posted, and the type of article if not a traditional Research Article submission (see above for descriptions). If the paper shares data with another published paper, the cover letter should include a statement regarding the relative contributions of the submitted manuscript and related papers. An anonymous version of the cover letter may be sent to reviewers.
 - b. **Cover Page:** A cover page file that includes the title and author(s) identifying information. The file name of this file should be “Cover Page.”
 - c. **Primary Text:** A text file of the primary body of the paper. The paper should remove all identifying information about authorship. The file name of this file should be “Text.”
 - d. **Supplementary Materials for the review process:** Supplementary materials may be necessary to support the manuscript review process and should be provided upon initial submission. All survey- or experiment-based manuscripts must provide the complete research instrument. Please remove all identifying information about authors from these files. Additionally, any published papers employing the same dataset should be provided at

- submission. The file name of these files should be appropriate to the content, e.g., “Supplementary Analyses,” “Instrument” or “Appendices.”
- e. **Supplementary Materials for Publication:** Supplementary materials may be posted online to support the final published paper and will be requested by reviewers or editors. These materials may include additional analyses, data sets, or research instruments (questionnaire, case, interview plan, etc.). Please remove all identifying information about authors from these files. The file name of these files should be appropriate to the content, e.g., “Supplementary Analyses,” “Instrument” or “Appendices.” The AAA Digital Library hosts these supplementary materials in their original form.
 3. Articles published in or under consideration for other journals or as book chapters are not eligible for submission to *JIS*. Papers previously presented at conferences should be revised to incorporate suggestions from reviewers or conference participants prior to submission. Working papers previously or currently available at a website may be submitted to *JIS*. In their cover letters to the editor, the submitting author should: (1) state that the work is not currently submitted for publication or published elsewhere, and (2) disclose previous conference presentations and Web-based distributions of the manuscript.
 4. Authors should identify any papers, whether or not published, that share data, analysis, or text with the submitted paper. They may be requested to provide these papers to the editor.
 5. In their submitting cover letter, authors should identify the type, topic, and research method of their manuscript using the classifications listed in the above Areas of Interest and Research Methodology.
 6. The nonrefundable submission fee in U.S. funds is \$50.00 for members of the IS section of the American Accounting Association and \$75.00 for authors who are not members of the IS section, payable by credit card (VISA MasterCard, or American Express only). The payment form is available online at: <http://aaahq.org/AAA-Journals/JIS/Payment>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
 7. Revisions must be submitted within six months from request; otherwise they will be considered new submissions. For the sake of efficiency, we encourage authors to communicate with the assigned editor in the case of confusion regarding review comments.

JOURNAL-SPECIFIC MANUSCRIPT PREPARATION

The *Journal of Information Systems* manuscript preparation guidelines follow (with slight modification) the B-format of *The Chicago Manual of Style* (15th ed., University of Chicago Press) with spelling according to *Merriam-Webster's Collegiate Dictionary*. Manuscripts investigating psychology-related issues should also follow the suggestions in the *Publication Manual of the American Psychological Association*. In cases of differences between the APA publication manual and the Chicago manual styles, authors of research with human participants should follow the (more specific) APA publication manual. Manuscripts should be typed, double-spaced, on one side of the paper with one-inch or larger margins on all sides. The main text in files must be in a 12-point font. Manuscripts should be as concise as the topic and method permit, generally not to exceed 7,500 words.

The cover page should include the title of the manuscript, the author's name(s), title(s) and affiliation(s), email address(es), and any acknowledgments. All pages, including tables, appendices, and references should be numbered serially, beginning with the page following the abstract. The first section of the manuscript, the abstract, should be unnumbered. Major sections should be numbered in Roman numerals. Subsections should not be numbered.

Consistent with the APA publication manual, research with human participants should “Replace the impersonal term *subjects* with a more descriptive term when possible and appropriate—*participants, individuals, college students, children, or respondents*.” (APA Publication Manual 2001, 65; italics in original). Experimental studies using human subjects should contain a footnote affirming that approval has been granted by the institution where the experiment took place.

Where appropriate, authors should include statistical power analyses in submitted manuscripts.

Abstract and Keywords

An abstract of no longer than 150 words should appear immediately preceding the manuscript text. The abstract should be nonmathematical and include a readable summary of the research question, method, and the significance of the findings and contributions. The title, but not the author's name(s) or affiliation(s), should appear at the beginning of the abstract. Keywords for indexing the work should follow and appear on the same page as the abstract.