



<https://www.aisej.com>

Volume 15

Number 1

2020

ISSN: 1935-8156

Editor Report and Comments

Chelley M. Vician

University of St. Thomas

Gary P. Schneider

California State University, Monterey Bay

Published by the AIS Educator Association
www.aiseducators.org

© 2020 AIS Educator Association



AIS Educator Journal (AISEJ) Editorial Board

Editors-in-Chief

Chelley M. Vician, University of St. Thomas
Gary P. Schneider, California State University, Monterey Bay

Associate Editors

Kim Church, University of Missouri - Kansas City
Del DeVries, Belmont University
Dawna Drum, Western Washington University
Betsy Haywood-Sullivan, Rider University
Lorraine Lee, University of North Carolina Wilmington
Conni Lehmann, University of Houston – Clear Lake
Brad Schafer, Kennesaw State University

Senior Reviewers

Kel-Ann Eyler, Georgia College & State University
Kurt Fanning, Grand Valley State University
Cynthia Frownfelter-Lohrke, Samford University
Sonia Gantman, Bentley University
Margaret (Peggy) Garnsey, Siena College
Bonnie Klamm, North Dakota State University
Marcia Watson, University of North Carolina
Charlotte
Skip White, University of Delaware

Past Editors-in-Chief

2004-2007 Arlene Savage
2007-2009 Stacy Kovar
2009-2012 David R. Fordham
2012-2015 William G. Heninger
2016-2018 Ronald J. Daigle and David C. Hayes
2018-2019 Chelley M. Vician

Reviewers

A listing of active volunteer reviewers for the most recent three years (in addition to those listed here) will be published in the Journal volume.

Editorial Assistant

Abby Bensen, University of St. Thomas

All materials contained herein are copyright AIS Educator Association, all rights reserved. Permission is hereby granted to reproduce any of the contents of the AIS Educator Journal for use in individual courses of instruction, as long as the source and AIS Educator Association copyright are indicated in any such reproductions. Written application must be made to the Editor for permission to reproduce any of the contents of the AIS Educator Journal for other uses, including publication in textbooks and books of readings for general distribution.

Published by the AIS Educator Association

President: Ann O'Brien, University of Wisconsin
President Elect / VP: Cynthia Frownfelter-Lohrke, Samford University
Secretary: Cheryl L. Dunn, Grand Valley State University
Treasurer: Kristian Mortenson, University of St. Thomas
Past-President: Dawna Drum, Western Washington University

Editor Report and Comments



Chelley M. Vician

University of St. Thomas, cvician@stthomas.edu

Gary P. Schneider

California State University, Monterey Bay, gschneider@csumb.edu

*Volume 15,
Number 1
2020
pages 101-107*

ABSTRACT

The *AIS Educator Journal (AISEJ)* is the online, peer-reviewed journal sponsored by the AIS Educator Association. *AISEJ* has published 63 peer-reviewed scholarly articles dedicated to the teaching of accounting information systems content in 15 annual volumes since 2006. This editor report describes the activities of *AISEJ* during Volume 15's operating year of 2019-2020. The report also provides information about the journal operating statistics and directions.

Keywords

AIS Educator Association, AIS Educator Journal, Editorial Operations, Annual Editor Report

© 2020 AIS Educator Association

INTRODUCTION

This report provides an overview of *AIS Educator Journal (AISEJ)* activities for the time period July 2019 through June 2020, which is the fiscal year during which the journal's Volume 15 contents were published.

VOLUME CONTENTS

This volume includes four scholarly articles. Two articles are Teaching Applications and two are empirical studies related to Curriculum and Pedagogy.

C. Lehmann and J. Hao (2020) provide four short teaching cases examining the application of the COSO 2013 framework. These teaching cases address the interactions among COSO components necessary to support strong internal controls. The article provides efficacy evidence supporting the cases' use in introductory AIS, auditing or advanced AIS courses. Each case includes an overview of relevant COSO 2013 elements, a case narrative, and questions for students to answer as they work the case. Instructor materials include a student version of the cases and teaching notes. The teaching notes provide recommended solutions, implementation guidance, and customization options for each case.

G. Tapis, K.S. Church, and T.Z. Webb (2020) provide an empirical case study examining the integration of a Certified Information System Auditor boot camp experience into undergraduate education. This article synthesizes the authors' experiences into a collection of best practices for implementing such a program and running the boot camp itself. Empirical results from a semester-long implementation are discussed and presented. Sample materials from the authors' implementation experiences are provided for educator adaptation purposes. The article concludes with recommendations for others implementing similar programs.

L. Weisenfeld, S. Mathiyalakan, and G. Heilman (2020) present an empirical study that collected practitioner viewpoints on the critical information technology (IT) skills needed for undergraduate accounting information systems (AIS) courses. This article extends and updates prior research on the topics included in AIS curricula. In particular, this study included an examination of IT skills segmented by the size of the firm for which each responding practitioner worked. The study finds that practitioners concur on three core IT skills (spreadsheet, word processing, and Internet research). However, the study notes divergence in practitioner opinions of which skills are most important. This divergence is related to firm size. Small firm respondents prioritize the following skills: spreadsheets, Microsoft Word, Internet research, Internet, QuickBooks, ensuring privacy, cloud computing, preventing and responding to cybercrime, software security, and managing and retaining data. Medium and large firm respondents rank the following skills as most important: spreadsheets, Internet, Internet research, ensuring privacy, Microsoft Word, preventing and responding to cybercrime, managing and retaining data, file systems, cloud computing, and business intelligence tools. This article provides timely and useful information for educators and administrators designing and revising curricula, especially as accreditors and creators of professional licensing examinations are increasingly interested in how technologies are used in accounting and business curricula.

R. Mousa (2020) provides a teaching case focused on fraud in a not-for-profit organization. In completing the case exercises, students analyze potentially fraudulent instances, detect problematic issues, calculate losses, assess problems with internal controls, and determine

effective remedies to internal controls. Instructor materials include case documentation and files packaged for distribution to students, as well as teaching notes that include solutions. The teaching notes include efficacy evidence and suggestions for use in forensic accounting, fraud examination, auditing, accounting information systems, and graduate financial accounting courses.

JOURNAL OPERATING STATISTICS

AISEJ has published 63 peer-reviewed scholarly articles in 15 annual volumes. Table 1 shows the composition of this year’s submissions according to our current call for papers categories.

Table 1: Manuscript Submissions for Volume 15 by Call for Papers Categories

Call for Papers Category	Percentage
Research	17 %
Curriculum and Pedagogy	16 %
Teaching Applications	50 %
Tools	17 %

JOURNAL DIRECTIONS

Editorial Leadership

One of us, Chelley Vician, is concluding her service to the AIS Educator Association (AISEA) with this volume. The other of us, Gary Schneider, would like to express his deep personal thanks to Chelley for her tireless work on the journal as editor and associate editor. The entire AISEA membership is grateful for Chelley’s contributions to the association. Chelley has served the journal as Editor-in-Chief, Co-Editor-in-Chief, Associate Editor, and Reviewer. Her service on the AISEA Board has included terms as Research Co-chair and Training Chair. Chelley is an innovator who led notable changes in how the journal develops its editorial leadership team, processes papers and manages its related business processes (marketing, coordinating with journal listing services and the Digital Object Identifier (DOI) registry, and managing journal finances). She reinforced the journal’s devotion to developing better papers, stronger authors, more insightful reviewers, and more creative editors.

Kimberly Swanson Church will join the Editor-in-Chief team with Volume 16. She brings much experience in reporting her research, creating great teaching materials and developing cases. The journal, with the concurrence of the AISEA Board, has named Lorraine Lee to replace Gary Schneider on the team beginning with Volume 18.

Increasing Submissions

The pandemic has given many of us additional teaching and administrative work, reducing the time we have available to do research, write cases, and think creatively about AIS education. During the past year, we have seen submissions drop and have had difficulty finding faculty who can devote time to reviewing papers. Our 2020 annual conference had to be canceled and our 2021 conference will be held online, factors that limited the interaction AISEA members usually have each year to discuss ideas and present early versions of their papers with each other.

As our world emerges from this global crisis, we hope to encourage more submissions, particularly in our Tools category. We are setting up processes that will allow rapid review and feedback on Tools papers. We are hopeful that increased submissions will, at some point in the not-too-distant future, allow the journal to increase its frequency of publication to two issues per year.

CONCLUSION

We are deeply grateful to the Association, its members, and the larger accounting and AIS educator constituency for the support and encouragement we have received during these tumultuous pandemic times. Our journal, like other entities, experienced delays in operations during this Volume's operating cycle. Thank you for the patience you extended to the journal, and to us as co-editors, during these unusual times.

The work of our committed and dedicated Associate Editors also deserves recognition. We wish to acknowledge the exemplary work of our Associate Editors for Volume 15: Kim Church, Del DeVries, Dawna Drum, Betsy Haywood-Sullivan, Lorraine Lee, Conni Lehmann, and Brad Schafer.

We also wish to acknowledge the strong and constructive contributions of our volunteer reviewers. Each processed submission requires at least four volunteers (Editor-in-chief, Associate Editor, and 2-3 reviewers) to read and evaluate the submission and to write developmental suggestions. Appendix A lists the names of those who reviewed one or more papers during the three years ending with Volume 15. The time and effort provided by volunteer reviewers is essential to the journal's quality and reputation. Thank you for making AISEJ a strong and recognized publication outlet for AIS education research.

Sincere thanks and special mention are also due to our intrepid editorial assistant, Abby Bensen. As a student during the pandemic period, Ms. Bensen continued to make substantial editorial contributions to our journal while simultaneously juggling the mix of suddenly online instruction. We are very grateful for her continued work with us.

Finally, we thank those of you who submitted your work to us over the past year. Without you, we would not exist. We thank each of you for making AISEJ a continued strong publication outlet for AIS education research.

REFERENCES

Editor's Note: This article contains hyperlinks to World Wide Web pages. Readers who have Web access might be able to gain direct access to these linked pages. The following caveats apply to reader use of these links.

1. The links existed on the date of publication but are not guaranteed to be working thereafter.
2. The contents of Web pages can change over time. Current contents of a Web page cited might no longer contain the information or the conclusions referenced.
3. The author(s) of the linked to Web pages, not *AIS Educator Journal* nor *AIS Educator Association*, is (are) responsible for the accuracy of their content.
4. The author(s) of this article, not *AIS Educator Journal* nor *AIS Educator Association*, is (are) responsible for the accuracy of each link's URL and version information.

Lehmann, C.M. and Hao, J. (2020). Understanding the COSO 2013 Framework: Four Short Cases for Use in AIS and Auditing Courses, *AIS Educator Journal*, 15(1), 1-24.
<https://doi.org/10.3194/1935-8156-15.1.1>

Mousa, R. (2020). Fraud at the Public Park Community School District, *AIS Educator Journal*, 15(1), 90-100. <https://doi.org/10.3194/1935-8156-15.1.90>

Tapis, G.P., Church, K.S., and Webb, T.Z. (2020). Preparing for the Hybridization of the Accounting Profession: A CISA Boot Camp Case Study, *AIS Educator Journal*, 15(1), 25-58. <https://doi.org/10.3194/1935-8156-15.1.25>

Weisenfeld, L., Mathiyalakan, S., and Heilman, G. (2020). Topics for your Undergraduate Accounting Information Systems (AIS) Course – An Exploratory Study of Information Technology (IT) Skills and Firm Size, *AIS Educator Journal*, 15(1), 58-89.
<https://doi.org/10.3194/1935-8156-15.1.58>

APPENDIX

AIS Educator Journal (AISEJ) Reviewers (2017-2020)

Deniz Appelbaum
Montclair State University

Daniel Boylan
Purdue University Fort Wayne

Jean Ryberg Bradley
Texas State University

Susan Cockrell
Austin Peay State University

Ronald J. Daigle
Sam Houston State University

Dawna Drum
University of Western Washington

Kel-Ann Eyler
Georgia College & State Univ

Kurt Fanning
Grand Valley State University

Cynthia Frownfelter-Lohrke
Samford University

Sonia Gantman
Bentley University

Margaret (Peggy) Garnsey
Siena College

Nathan Garrett
Woodbury University

Mike Garverick
Arizona State University

Victoria Hansen
University of North Carolina Wilmington

David C. Hayes
James Madison University

David Henderson
University of Mary Washington

Amy Igou
University of Northern Iowa

Ethan Kinory
Rutgers University

Bonnie Klamm
North Dakota State University

Greg Krippel
Coastal Carolina University

Sherwood (Lane) Lambert
University of West Florida

Jie Li
Indiana University Bloomington

Cathleen McQuillen
Georgian Court University

Monica Mendoza
Stetson University

Kristian Mortenson
University of St. Thomas

Rania Mousa
University of Evansville

Pam Neely
The College at Brockport, SUNY

Ann O'Brien
University of Wisconsin – Madison

Fernando Parra
California State University, Fresno

Vasant Raval
Creighton University

Rebecca Sawyer
University of North Carolina Wilmington

Pamela Schmidt
Washburn University

APPENDIX (Continued)

AIS Educator Journal (*AISEJ*) Reviewers (2017-2020)

Georgia Smedley
University of Missouri-Kansas City

Gregory Tapis
Missouri State University

Ryan Teeter
University of Pittsburgh

Ting (TJ) Wang
Governors State University

Marcia Watson
University of North Carolina Charlotte

Leslie Weisenfeld
Winston-Salem State University

Skip White
University of Delaware

Veronda Willis
University of Texas at Tyler

Jack Winstead
University of South Carolina Aiken

Jamey Worrell
University of Alabama at Birmingham (UAB)