

**ASSOCIATION FOR INFORMATION SYSTEMS  
SPECIAL INTEREST GROUP ON  
ACCOUNTING INFORMATION SYSTEMS (SIG ASYS)**

<http://sigasys.aisnet.org>

**7th Annual Pre-ICIS Workshop on Accounting Information Systems**

**Saturday, December 12, 2015,**

**Location: Ft Worth Ballroom 1, Omni Hotel**

**Fort Worth, TX, USA**

8:00~8:05 Welcome and Opening Remark

8:05~9:30 **Enterprise Systems and REA Models**  
Moderator: Sameh Ammar, Qatar University

*A Note on an Architecture for Integrating Cloud Accounting and Enterprise Systems using REA*

Guido Geerts, University of Delaware; Daniel E. O’Leary\*, University of Southern California

*Mental Processes for Problem Solving during Development of ERP Systems*

Khairul Azman Aziz\*, Universiti Kebangsaan Malaysia

*UML and Multiplicities Under a Microscope*

Cheryl L. Dunn\*, Grand Valley State University; Bachman P. Fulmer, California State University, Fullerton; Gregory J. Gerard, Florida State University; Severin V. Grabski\*, Michigan State University

9:30~10:00 Break

10:00~12:00 **IT Adoption and Controls**  
Moderator: Clive Yip, McMaster University

*An Agenda to Identify Drivers of Risk Consideration and Control Adoption in Individual Technology Choices*

Michael Curry\*, Washington State University; Byron Marshall, Oregon State University; Claire Latham, Washington State University

*The Effect of Auditor IT Expertise on Internal Controls*

Jacob Z. Haislip\*, University of North Texas; Gary F. Peters, University of Arkansas; Vernon J. Richardson, University of Arkansas

*ERP System Accounting, Auditing, and Internal Control Issues*

Clive Yip\*, McMaster University

*Interdependence, Management Control Packages and ERP system Misalignments - A Processual View*

Sameh Ammar\*, Qatar University

12:00~13:00 Lunch

- 13:00~14:30      **Information Security Management**  
Moderator: Kalana Malimage, University of Wisconsin-Whitewater
- Impact of Deterrence and Inertia on Information Security Policy Modifications/Changes*  
Kalana Malimage\*, University of Wisconsin-Whitewater; Nirmalee Summers, University of Wisconsin-La Crosse; Brad Trinkle, Mississippi State University; Robert Crossler, Mississippi State University
- The Influence of IT Governance Structures on Information Security Effectiveness: Perceptions of Audit Professionals*  
William Dilla\*, Iowa State University; Paul Steinbart, Arizona State University; Robyn Raschke, University of Nevada—Las Vegas; Graham Gal, University of Massachusetts—Amherst
- Too Busy to Monitor? On Board Busyness and the Possibility of Information Security Incidents*  
Carol Hsu, National Taiwan University; Tawei (David) Wang\*, University of Hawaii at Manoa
- 14:30~15:00      Break
- 15:00~16:30      **IT Impacts**  
Moderator: Yen-Yao Wang, Michigan State University
- Extended XBRL Taxonomies and Financial Analysts' Information*  
Joseph Johnston\*, City University of Hong Kong
- Is IPO Quiet Period Quiet in This Information Rich World?—Social Media Buzz and Stock Performance*  
Juheng Zhang\*, University of Massachusetts Lowell
- The Role of IT Governance on Organizational Agility*  
Yen-Yao Wang\*, Michigan State University; Chia-Ming Sun, National Yunlin University of Science & Technology
- 16:30~16:45      Concluding Remarks
- 16:45~17:15      SIG ASYS business meeting
- 17:30~20:00      Dinner and Awards (Location: Grace Restaurant)

\* presenting author

## Abstracts

### Enterprise Systems and REA Models

**Title:** A Note on an Architecture for Integrating Cloud Accounting and Enterprise Systems using REA

**Abstract:** This paper presents an architecture for integrating cloud computing and enterprise systems based on a Resources-Events-Agents (REA) model for accounting and enterprise system applications. The public / private approach used in RosettaNet provides the conceptual basis to capture information used in the cloud and by users of the cloud locally in their own systems. The architecture is then examined using information in the context of REA and the cloud-based software developed by Workday to illustrate different characteristics of the approach.

**Title:** Mental Processes for Problem Solving during Development of ERP Systems

**Abstract:** Problem solving by software engineers is an integral part of the information technology profession and is acknowledged as such both in academia, where these skills are taught, and amongst employers. Whereas formal development methodologies and the software solution can be observed visually, engineers' mental processes during problem solving are abstract and implicit. The engineers themselves often find it difficult to articulate these mental processes. This paper relates on a study that aims to uncover how software engineers solve problems during the development of enterprise resource planning (ERP) systems. Specifically, this paper reports on the result of the first question: What are the mental processes software engineers go through to solve problems? Other future papers would report on subsequent questions. The study used a qualitative, interpretive approach to produce a theory grounded in the data. Mental processes and other components were identified through interpretation of interview transcripts from three software engineers relating their experience on separate ERP systems development projects. The mental processes found include understanding, simulating, decomposing, selecting and deciding, brainstorming, compromising, designing, focusing, viewing differently, externalizing, extrapolating, learning, and evaluating. The study's findings offer suggestions for strategies software project leaders may undertake to facilitate problem solving among their engineers. Future research are suggested, such as one that examines mental processes in lower, more detailed level to understand how different mental processes relate to external and internal representations.

**Title:** UML and Multiplicities Under a Microscope

**Abstract:** Using an eye tracker and computerized experiment, the effect of several variations in descriptions of business rules on multiplicity validation performance is examined. We find that cognitive performance during multiplicity validation is affected by a number of factors. Based on the chosen performance metric, semantic models account for an increase in effort of 107-112% compared to syntactic models. In semantic model interpretation tasks, we find that semantic variation increases task difficulty on the order of 44-45%. The interpretation of a minimum multiplicity is more difficult than the interpretation of a maximum multiplicity resulting in approximately 1 second and 4 eye fixations of task interference. We also find that it is easier for individuals to validate a syntactic model, but in the presence of semantics invalidating a model takes less effort. Our findings have the potential to inform theory and practice on how model design decisions impact usability.

## **IT Adoption and Controls**

**Title:** An Agenda to Identify Drivers of Risk Consideration and Control Adoption in Individual Technology Choices

**Abstract:**

**Title:** The Effect of Auditor IT Expertise on Internal Controls

**Abstract:** Material weaknesses in internal controls related to information technology (IT) represent a unique threat to organizations. Utilizing the external auditor as an example of an external governance mechanism employed by firms, we provide evidence on the role auditors play in repairing firm legitimacy, especially as it pertains to IT. Specifically, we investigate if firms with IT related internal control deficiencies employ a strategy of disassociation with their current auditors. Our tests suggest that firms that report IT material weaknesses are more likely to dismiss their auditor. We next investigate the potential internal control benefits of switching to auditors with greater expertise in environments that emphasize the importance of IT. We argue that greater audit firm IT expertise promotes improved internal controls for their clients, especially those controls that are dependent on IT. We find that clients that switch to auditors with greater IT expertise than their former auditor report a greater likelihood of material weakness remediation within one year. In addition, audit firm IT expertise is negatively associated with both non-IT and IT material weaknesses. Prior literature takes longstanding interest in both the incentive for developing auditor expertise and the effects of that expertise. We contribute to this literature stream by providing additional evidence related to a specific type of expertise.

**Title:** ERP System Accounting, Auditing, and Internal Control Issues

**Abstract:**

**Title:** Interdependence, Management Control Packages and ERP system Misalignments - A Processual View

**Abstract:** Understanding phenomenon of practices- related Management Control System (MCS hereafter) misalignment subject to ERP implementation is very limited. Using interpretive case study, this paper aims to unfold conditions and processes through which implementers and users appeal to rhetoric justification to contest and negotiate misalignments of MCS practices. Rational practice is centric this negotiation debating whether ERP customisation or practices change. Drawing insights from institutional theory, this study aims specifically to unpack implementer-user debate to understand what constitute best practice (consultants' view) versus rational practice (organisation's view) subject to configuration process of ERP system. The study highlights interdependence or interrelations in understanding misalignment of MCS- related practices. This interdependence among MCS packages is the focal point of resistance to change which in turn cause ERP failure.

## **Information Security Management**

**Title:** Impact of Deterrence and Inertia on Information Security Policy Modifications/Changes

**Abstract:**

**Title:** The Influence of IT Governance Structures on Information Security Effectiveness: Perceptions of Audit Professionals

**Abstract:** Information security breaches can have substantial negative effects on organizations' operations, reputation, and financial performance. Internal audit staff and IT management both have important roles in assuring that information security risks are managed. The relationship between internal audit and information security professionals is a particularly important factor in this risk management process. This study examines the influence of information security governance and the information security / internal audit relationship on information security outcomes. It is based on responses from 71 audit professionals. Results show that a greater proportion of time spent by IT staff on information security issues and stronger top management support for information security reduce the number of security-related internal control weaknesses, incidents of noncompliance with IT policies and procedures, and the proportion of detected security incidents that result in harmful outcomes for the organization. Top management support for information security and whether the chief information security officer reports outside the IT function result in a stronger working relationship between the information security and internal audit functions. A stronger working relationship reduces the number of security-related internal control weaknesses, but does not affect incidents of noncompliance with IT policies and procedures. In addition, a stronger working relationship results in a higher proportion of detected security incidents that result in harmful outcomes for the organization. The results suggest that the working relationship between the internal audit and information security functions have differential effects on preventive and detective information security controls.

**Title:** Too Busy to Monitor? On Board Busyness and the Possibility of Information Security Incidents

**Abstract:** With the combination of IT impact on organizational performance and the increasing regulatory compliance for information asset protection, the involvement of the board of the directors in information security governance is becoming an unavoidable development. This paper investigates the association between board busyness (i.e., directors with multiple positions) and the possibility of information security incidents. Building on prior studies about board busyness, we argue that directors holding multiple board seats may fail to commit time and efforts to ensure the appropriate development and implementation of information security governance. Given the effectiveness of information security governance is not observable by both insiders and outsiders, we capture the lack of appropriate information security governance by information security incidents. Using the reported information security breaches from DataLossDB and the data from the RiskMetrics database, we calculate the eigenvector centrality to measure board busyness and use logistic regression models to examine the relation between board busyness and the likelihood of reported security breaches. Our results demonstrate that board busyness is positively related to the possibility of reported information security incidents, which suggest that as information security risk is idiosyncratic to firms, the efforts devoted by the board in understanding detailed operational risks and providing guidance may be distracted by multiple positions. Such effect is larger when independent directors are busy, suggesting the importance of the governance role played by the independent directors in managing information security risks. Though the board of directors has been emphasized in anecdotal evidence and IT 2 governance frameworks, our paper is one of the limited studies that empirically demonstrate the relevance of the board in information security risk management.

## IT Impacts

**Title:** Extended XBRL Taxonomies and Financial Analysts' Information

**Abstract:** In this study, I investigate how the use of extended tags in eXtensible Business Reporting Language (XBRL) filings is associated with the firm's information environment. XBRL allows firms to tag data in their financial reports. Prior research suggests that XBRL in general reduces information processing costs. However, the SEC allows firms to provide customized tags in their XBRL filings which, on the one hand, may allow firms to customize financial statements to provide more firm-specific information by highlighting financial statement items that are not included in the standard set of tags. On the other hand, customized tags may inhibit information search, obfuscate financial statement numbers, and ultimately reduce the usefulness of XBRL data. Since the use of extended tags is related to the complexity of the firm, I employ an instrumental variables technique to control for endogeneity. Using financial analysts' earnings forecasts error and forecast dispersion as proxies for the firm's information environment, I find extensions are negatively related to analysts' forecast error and dispersion. This is true for extensions in the financial statements as well as extensions in the footnote disclosures. This study is relevant to regulators creating policies about XBRL extensions, both in the US and around the world, in suggesting that on average, extensions are informative to users of the financial statements.

**Title:** Is IPO Quiet Period Quiet in This Information Rich World?—Social Media Buzz and Stock Performance

**Abstract:** During the quiet period, a company making Initial Price Offering (IPO) has to avoid discussing any facts that may change investors' positions on the IPO. However, social media content, press news, and blogs are circulated through different media outlets during quiet periods and influence retail investors' buying decisions on the IPO. Using Twitter as the primary social media platform, we study the predictive relationship of social media buzz in quiet periods and the IPO's first-day return, liquidity, and volatility. We compare social media buzz with conventional press news coverage and show that social media buzz is distinct from conventional press news. After the IPO, the company's stock is traded on markets and frequently discussed in social media. We use vector autoregression (VAR) to model the interdependencies among the volume of social media buzz, media buzz, stock return, liquidity, and volatility.

**Title:** The Role of IT Governance on Organizational Agility

**Abstract:** Previous studies regarding the role of IT on organizational agility indicate mixed results. IT is commonly believed to be an enabler of organizational agility. However, given potential IT rigidity, scholars also claim that IT could impede organizational agility, which highlights the importance of managing IT. To explore this contradiction, we analyze the course of IT governance in one of the world's largest DRAM module producers. We investigate how it implements its IT governance arrangements to enable IT and organizational agility. Drawing on the notion of platform organizing logic, we identify the case company's IT governance objective for organizational agility, and categorize the four governance principles it employs to achieve this objective: entrepreneurial alertness for absorbing new IT capabilities; an adaptive approach for application portfolio management; autonomy of IS integration and scalability; and increasing the business value of IT with digital options facilitated by team diversity. Through these principles, the case company fully utilizes its IT resources to maintain and increase the agility of its organization. Therefore, our study provides significant evidence on the role of IT governance

on IT and organizational agility and sheds valuable light on conflicting views of IT on organizational agility.

### Workshop Chair—Cheryl Dunn



Cheryl Dunn is an associate professor at Grand Valley State University. Cheryl's research interests focus on REA accounting systems and cognitive aspects of conceptual modeling. Cheryl has authored textbooks on REA accounting systems. Her research has appeared in *Journal of the Association for Information Systems*, *Communications of the Association for Information Systems*, *Decision Sciences*, *Journal of Information Systems*, and *International Journal of Accounting Information Systems*. Cheryl has served in leadership positions in the Association for Information Systems' Sig-ASYS group and in the American Accounting Association's Accounting Information Systems and Strategic & Emerging Technologies sections. She earned her PhD in Accounting with a minor in Accounting Information Systems at Michigan State University.

### Program Chair—Tawei (David) Wang



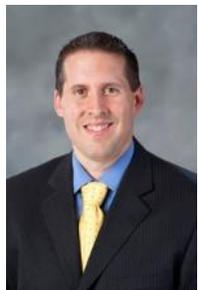
Tawei (David) Wang is an assistant professor at the University of Hawaii at Manoa. He is the holder of the Accuity LLP Accounting Faculty Fellowship. He received his PhD from Purdue University. His primary research areas are information security management and IT management. He has published in leading academic journals, including *Information Systems Research*, *Decision Support Systems*, *European Journal of Information Systems*, *Information and Management*, *Information Systems Journal*, *Journal of Accounting and Public Policy*, *Journal of Banking and Finance*, *Journal of Information Systems*, among others. He received two Shidler College's Shirley M. Lee research awards in 2013 and 2014. He is a minitrack co-chair of HICSS 2016 and track co-chair of PACIS 2016. He is also on the editorial board of the *International Journal of Accounting Information Systems* and the *Journal of Emerging Technologies in Accounting*.

## Authors (in alphabetical order)

	<p>Sameh Ammar is currently assistant professor of accounting at College of Business and Economic, Qatar University. He is holding PhD in Accounting (Management Accounting) since February 2014 from University of Exeter Business School.</p> <p>Sameh is mainly interested in researching management accounting practices at both public and private sectors. By using qualitative methodology, he is interested in exploring process of change in management accounting practices over time. These include themes, but not limited to, cost accounting, management control, performance measurement systems, change management, implementation of Enterprise Resource Planning system... etc.</p>
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	<p>Khairul Azman Aziz is a lecturer in the School of Accounting, Universiti Kebangsaan Malaysia, and holds a PhD from the Department of Information Science, University of Otago, New Zealand. His research interest is in the area of accounting information systems; particularly on cognitive aspects of systems development, user information satisfaction and web financial reporting. He is currently a managing director of the Asian Journal of Accounting and Governance. He teaches undergraduate accounting information systems and systems development courses, and supervises postgraduate thesis students in similar areas.</p>
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	<p>Walter R. Boot, Ph.D., is an associate professor of psychology at Florida State University. His research interests include how people learn to master complex tasks, how age influences perceptual and cognitive abilities vital to the performance of these tasks, and how technological interventions can improve the well-being and cognition of older adults. He has published extensively on the topic of technology-based interventions and is a principal investigator of the Center for Research and Education on Aging and Technology Enhancement (<a href="http://www.create-center.org/">http://www.create-center.org/</a>). He also conducts studies of aging road users; specifically examining countermeasures to protect older adult drivers, cyclists, and pedestrians. Boot received his Ph.D. from the University of Illinois in 2007.</p>
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	<p>Robert E. Crossler is an Assistant Professor in the Management and Information Systems department at Mississippi State University. He received his Ph.D. from the Department of Accounting and Information Systems at Virginia Tech. His research focuses on the factors that affect the security and privacy decisions individuals make. He has published in leading MIS and AIS journals, including <i>MIS Quarterly</i>, <i>Information Systems Journal</i>, the <i>Journal of Information Systems</i>, <i>Decision Support Systems</i>, and <i>The DATA BASE for Advances in Information Systems</i>. He received the 2013 INFORMS Information Systems Society (ISS) Design Science Award for his information privacy work and his paper in <i>The DATA BASE for Advances in Information Systems</i> was recognized as the journal's best paper in 2014.</p>
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	<p>Michael Curry is an Assistant Clinical Professor of Information Systems and Entrepreneurship at the Carson College of Business, Washington State University, Vancouver, Washington. He received his doctorate in business from Manchester Business School focusing on the field of Management Information Systems in 2014. His research interests explore how IT Governance practices can be extended to small businesses IT success. Michael has over a decade experience preparing small businesses for SOC 1 IT audits.</p>
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William N. Dilla is the Union Pacific / Charles B. Handy Professor of Accounting at Iowa State University, where he teaches courses in auditing and fraud examination. He recently spent a semester as a visiting scholar at the University of Gothenburg. His research focuses on information presentation, the relationship between internal audit activities and information security effectiveness, and the integration of management and sustainability control systems. He has published articles in *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Decision Sciences*, *International Journal of Accounting Information Systems*, and the *Journal of Information Systems*. He currently serves as an associate editor for the *International Journal of Accounting Information Systems* and the *Journal of Forensic Accounting Research*.



Bachman Fulmer is an Assistant Professor of Accounting at California State University – Fullerton where he currently teaches the introductory Accounting Information Systems course. He received his PhD and MBA from Florida State University, and Bachelor's degree from the University of Georgia. Prior to his academic career, Bachman worked as an IT audit and risk advisory professional at a Big Four accounting firm, and as an internal auditor at a publicly-traded company. His research incorporates multimodal biometric signals to augment traditional outcome-based measures. His dissertation won the 2014 AAA-Grant Thornton Award for Innovation.



Graham Gal is an associate professor in accounting at the University of Massachusetts—Amherst. His research interests include business ontologies, continuous auditing and reporting, information security, and sustainability and financial performance. His recent publications appear in the *International Journal of Accounting Information Systems*, the *Journal of Information Systems* and the *Journal of Emerging Technologies in Accounting*.



Gregory J. Gerard is an associate professor at Florida State University. He earned his PhD at Michigan State University. His primary research interests are conceptual modeling, and the design, use, and audit of enterprise information systems. He has published in scholarly journals such as *Journal of the Association for Information Systems*, *Communications of the Association for Information Systems*, *Journal of Information Systems*, *International Journal of Accounting Information Systems*, *Journal of Emerging Technologies in Accounting*, *Auditing: A Journal of Practice & Theory*, *Review of Accounting and Finance*, and *Issues in Accounting Education*. He was the editor of a special issue of *Issues in Accounting Education* that focused on information technology. He is an associate editor for *International Journal of Accounting Information Systems* and on the editorial board of *Journal of Information Systems*.



Severin Grabski is an Associate Professor at Michigan State University. He received his PhD from Arizona State University. He was also a Visiting Professor at the University of Tasmania. His current research interests include the semantic modeling of accounting phenomena, cloud computing governance, and the evaluation of the impact of ERP systems on organizations and organizational performance. He has numerous publications in scholarly journals including *MIS Quarterly*, *Decision Sciences*, *Journal of the Association for Information Systems*, *the International Journal of Accounting Information Systems*, *The Journal of Information Systems*, *Information Technology & People*, *Cornell Quarterly*, and *Journal of Applied Social Psychology*. He has also contributed chapters for various books including *Researching Accounting as an Information Systems Discipline*, *Enterprise Systems: ERP, Implementation and Effectiveness*, *Developing Quality Complex Database Systems: Practices, Techniques, Technologies*, and *Expert Systems in Developing Countries: Practice and Promise*. He is also the joint editor of the *International Journal of Accounting Information Systems*.



Jacob Z. Haislip is an Assistant Professor of Accounting at the University of North Texas. He received his BBA and MSA from Texas Tech University, and a Ph.D. in accounting from the University of Arkansas. Has taught Accounting Information Systems to students at the University of Arkansas, Binghamton University, and the University of North Texas. He has published research in the *Journal of Information Systems* and the *International Journal of Accounting Information Systems*. His primary research interests include Accounting Information Systems and Auditing.



Carol Hsu is a Professor in the Department of Information Management at National Taiwan University. She holds a Ph.D. in information systems from the London School of Economics and Political Science. Her current research interests focus on the organizational and institutional approach to information security management and technology implementation. Her work has been published in the *MIS Quarterly*, *Information Systems Research*, *European Journal of Information Systems*, *Journal of Banking and Finance*, and *Communications of the ACM*. Carol also serves as Co-Editor-in-Chief of the *Journal of Information Technology Theory and Application*, and the Associate Editor of the *Information Systems Journal* and *Information & Management*.



Joseph Johnston. I am currently an assistant professor of accountancy at the City University of Hong Kong. My main research interest is in the capital market consequences of financial reporting quality, however more recently I have been interested in the informativeness of XBRL. My teaching duties is over the Accounting Information Systems courses and I am the leader of CityU's Professional Accounting and Information Systems Audit stream.



Claire Kamm Latham is an Associate Professor of Accounting at the Carson College of Business, Washington State University, Vancouver, Washington. She received a Ph.D. in Accounting from Georgia State University in 1994. She conducts empirical and behavioral research in two streams: ethics and the public accountant and information quality, internal control and monitoring mechanisms. A former auditor with PriceWaterhouseCoopers specializing in the construction and financial services industries, Claire is a CPA and a CFE. Her students have completed over 250 accounting information systems internal control evaluation projects with local businesses.



Kalana "Kal" Malimage is an Assistant Professor in of Accounting at University of Wisconsin - Whitewater. He holds a PhD in MIS and a Masters of Professional Accountancy from Mississippi State University. Kal's primary research interests are accounting information systems, behavioral information security, behavioral accounting, fraud examination, and forensic accounting. He has presented his research at several national and international conferences and is currently developing several research projects for publication.



Byron Marshall is an Associate Professor of Information Management and Accounting at Oregon State University's College of Business. His research interests include re-use of organizational data in informal node-link knowledge representations and how the benefits of IT governance can be delivered to small businesses. He received a Ph.D. in Management Information Systems from the University of Arizona in May, 2005. Byron has 13 years of dynamic industry experience designing, creating, and using computer systems in the cotton industry.



Gary Peters' research focuses on risk factors influencing the roles of auditors, accounting disclosure, and corporate governance. He has published in top accounting journals including *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, and *MIS Quarterly*, among others. His work has also been cited nationally in popular professional venues including the *Wall Street Journal*, *Strategic Finance*, and *MSN's MoneyCentral.com*. His areas of teaching emphasis include Auditing, Accounting Information Systems, IT Audit and Control, and Financial Reporting and Analysis.



Robyn L. Raschke is an associate professor in accounting at the University of Nevada Las Vegas. She received her Ph. D. in Information Systems from Arizona State University. Her research interests focus on information presentation and decision making, privacy and security, and performance measurement. Her work is published in *Information & Management*, *Journal of Business Research*, *Journal of Information Systems*, *International Journal of Accounting Information Systems* and various information system and accounting conference proceedings.



Vernon J. Richardson is the S. Robson Walton Chair of Accounting in the Sam M. Walton College of Business at the University of Arkansas. He received his B. S., Masters of Accountancy and MBA from Brigham Young University and a Ph.D. in accounting from the University of Illinois at Urbana-Champaign. He has taught students at the University of Arkansas, University of Illinois, Brigham Young University, University of Kansas, University of Aarhus, Xi'an Jiaotong Liverpool University (Suzhou) and the China Europe International Business School (Shanghai). He is a research fellow at the Xi'an Jiaotong Liverpool University. He is currently an editor at *Accounting Horizons* and formerly the editor of *The Accounting Review* and has published extensively. His research is at the cross section of accounting, finance and information systems.



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Nirmalee Summers is an Assistant Professor of Accounting at University of Wisconsin – La Crosse. She holds a Ph.D. in Management Information Systems and a Master of Taxation from Mississippi State University. Her primary research interests include accounting information systems, information security and behavioral accounting. She has presented her research at several national conferences.



Chia-Ming Sun is an associate professor of the Accounting Department at the National Yunlin University of Science & Technology in Taiwan. He has a Ph.D. in Information Management from Chiao Tung University. Research interests include IT governance, IT auditing, and enterprise information systems. He has industrial experience more than fifteen years, and worked as an information system manager and IT consultant. Dr. Sun is also a Certified Information Systems Auditor (CISA) and serves on the Board of Directors of the ISACA Taiwan Chapter.



Brad S. Trinkle is an Assistant Professor in the Adkerson School of Accountancy at Mississippi State University. Dr. Trinkle received his Ph.D. from the Culverhouse School of Accountancy at The University of Alabama. His research focuses on ethical behavior, decision-making, and information security. Brad's has published in leading AIS journals, including the *Journal of Information Systems*, the *International Journal of Accounting Information Systems*, and the *Journal of Emerging Technologies in Accounting*. He received the 2011 Outstanding Author Contribution Award from *Advances in Accounting Education*.



Yen-Yao Wang is a Doctoral Candidate in Information Systems at the Eli Broad College of Business, Michigan State University. His research interests include social media, business analytics, big data, economics of information systems, and IT management. His work has appeared in several academic journals and peer-reviewed conferences such as Information Systems and e-Business Management, Journal of Enterprise Information Management, International Conference on Information Systems (ICIS), INFORMS Conference on Information Systems and Technology (CIST), Americas Conference on Information Systems (AMCIS), ISMS Marketing Science Conference, among others.



Clive Yip is a second year PhD student in Management Information Systems at McMaster University. He has a Master's of Science in Information Technology from the Hong Kong University of Science and Technology and a Bachelor's of Science in Business Administration from the University of Southern California. Prior to joining the PhD program, he worked in financial auditing at Ernst and Young and project management at AXA. He is a Certified Public Accountant (CPA) in Hong Kong and Ontario, Canada.



Juheng (Julie) Zhang, is an assistant professor in the Department of Operations and Information Systems at University of Massachusetts Lowell. She earned a Ph.D. in Business Administration from University of Florida in August 2011. Her research focuses on data analytics and examines information manipulation on decision-makings. Juheng Zhang has published in Information Systems Research, Decision Support Systems, and other academic journals.