Letter from the President:

Dear SET Members,

I hope you had a wonderful start to the 2015 year.

Our section has been very active over the past year, bringing content, speakers and panels to our members at both the Midyear Meeting and Annual Meeting.

The 2015 joint Midyear Meeting of the AIS and SET Sections was held in Charleston, South Carolina. The SET Section sponsored this year’s Friday lunch speaker Viral Chawda of KPMG. Viral’s expertise is in the area of adding business value with Big Data and analytics. He is currently helping some of the fortune 100 corporations use their data and advanced analytics in solving key business problems and generating opportunities for growth. The lunch was followed by an SET sponsored panel on Modeling Predictive Analytics where the panelists discussed how Big Data can be used to test previously developed theoretical models and generate indicative theories based on actual data.

DRAW3, the third Design Science research Workshop in Accounting, was held in conjunction with the Midyear meeting again this year. The keynote was presented by Gerard Brennan, he is the head of North American Risk and Internal Controls at Siemens. Siemens is one of the worldwide leaders in integrated continuous auditing. The presentations at the workshop were recorded and will be available through the SET Section’s website for viewing.

Looking forward, the SET section will host the Transformative Technologies Workshop on Friday August 7th, 2015. Industry leaders will present transformative ideas that will generate teaching and research opportunities. The section will also sponsor the SET Research Workshop in Accounting, Auditing and Taxation on Saturday August 8th, 2015. Both workshops will take place in Chicago right before the Annual Meeting.

Our journal the Journal of Emerging Technologies in Accounting (JETA) has a new editor for the 2015 issue and going forward. Miklos Vasarhelyi of Rutgers University has stepped in as our new editor while Alex Kogan of Rutgers University has ended his term as editor of JETA. I would like to extend a big thank you to Alex for all of his hard work on behalf of the section. As our journal moves past its first decade we have big plans for increasing submissions to JETA. I ask all section members to consider sending their journal articles for consideration to our Section’s journal.
I hope to see many of our section members at the Regional Meetings and at the Annual Meeting in Chicago.

Wishing everyone a wonderful year and a great Spring semester,

Nancy Uddin
President of the Strategic and emerging Technologies Section
Monmouth University
Email: nuddin@monmouth.edu
Happy 2015 to All SET Section Members!

We hope your new year is off to a great start. There are many exciting events and activities in the coming year. Please let us know anytime we can be of assistance to you.

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AAA Annual Meeting, Aug 8-12, 2015, Chicago, IL, USA

The theme of the 2015 Annual Meeting in Chicago is "Building Bridges to Our Future" as we usher in the beginning of our centennial year. Our organization has come a long way since 1916 - and the meeting will provide a forum for discussions around our future as global thought leaders in accounting, as well as building bridges between the AAA and our numerous key global partners. Accounting is critical to a prosperous society and as the leading academic organization in accounting in the world, we must respond as an organization to the changes in our global environment.

Please join us in Chicago August 8 through August 12, 2015 for the Annual Meeting and Conference on Teaching and Learning (CTLA) and become a participant in building the bridges to our future and help us to become an even stronger and more impactful organization!

AAA Meeting Hotels:

Hyatt Regency Chicago
151 East Wacker Drive
Chicago, IL 60601 USA
Toll-Free: 1-888-421-1442
Telephone: 1-312-565-1234
AAA Rate: Single/Double: $219

Swissôtel Chicago
323 East Wacker Drive
Chicago, IL 60601 USA
Toll-Free: 1-888-737-9477
Telephone: 1-312-565-0565
AAA Rate: Single/Double: $225
Member News and Accomplishments:

Marianne Bradford, Julia B Earp, Severin Grabski coauthored an article, “Centralized end-to-end identity and access management and ERP systems: A multi-case analysis using the Technology Organization Environment framework,” published in International Journal of Accounting Information Systems, Vol. 15, No. 2, 2014, pp. 149-165. Abstract: System security is a top issue facing global organizations. This study investigates the constraints and benefits of a successful centralized end-to-end identity and access management (CIAM) implementation and the moderating role that ERP systems have in the implementation. Bradford, Earp, and Grabski apply the Technology Organization Environment (TOE) framework to a case study approach. They find that organizational and technological factors result in lapses in IT governance and act as barriers to CIAM.

Liz Mulig, Murphy Smith, and Tommy Stambaugh coauthored a recent article on identity theft. Their article, “Identity Hack! Is Your Company Next?” appeared in the December 2014 issue of Strategic Finance. Identity theft often makes headlines, due to the many people affected by the crime. On February 5, 2015, Anthem Inc., the massive insurance company reported being the victim of an identity hack exposing personal data of up to 80 million of its customers. The perpetrators of the cybercrime hacked into the company’s computer system and obtained social security numbers, email addresses, and other personal data. Mulig, Smith, and Stambaugh list a few common-sense tactics that go a long way in preventing identity theft: (1) PIN numbers and passwords should be properly safeguarded and not kept in wallets or purses; (2) When withdrawing money from an ATM or writing a check, be aware of who is around you and may be trying to steal personal information; (3) Shred financial statements and other paperwork that contains sensitive information; (4) Share personal information only with trusted parties; (5) Guard your mail and shred trash that contains sensitive information; (6) Use virus protection and update your virus software and data files often; (7) Be very choosy about which files you download and which hyperlinks you click; and (8) Always use a firewall.
Recent Events:

Third Design Science Research in Accounting Workshop (DRAW3)

By Brigitte Muehlmann and Johan Perols

The third Design Science Research in Accounting Workshop (DRAW3) took place in conjunction with the Mid-Year Meeting on January 21, 2015. The purpose of the DRAW workshops is to encourage innovative research contributions by sharing developments and strategies in Design Science Research (DSR) methodology and practice with accounting researchers. The focus of DRAW3 was on doing DSR and engaging with practice after having covered Positioning and Presenting Design Science Research for Maximum Impact (Alan Hevner) and Evaluating Design Science Research (Richard Baskerville) in the first two DSR workshops. DRAW3 featured two keynotes. The presentations were recorded as in the prior years. The videos are stored in the AAA Commons. They are available to all Section members.

Jan Pries-Heje, Professor in Information Systems and Head of the User Driven IT-Innovation Research Group at Roskilde University in Denmark, discussed engagement with practice on design science research (DSR) projects and RMF4DSR, a risk management framework for design science research. His co-authored paper with the same title was published in the Scandinavian Journal of Information Systems in 2014. It can be downloaded at http://aisel.aisnet.org/sjis/vol26/iss1/3/. Jan gave the workshop participants the opportunity to apply the risk management framework during a group exercise. Paper discussants at the following Mid-Year Meeting recommended the use of the framework to authors in at least two instances.

Miklos Vasarhelyi, Director of the Rutgers Accounting Research Center and KPMG Disginguished Professor, and Gerard (Rod) Brennan, Risk Officer North America at Siemens, considered the gold standard of engagement with practice by many in accounting academia, shared how they have created a win-win model of collaboration for both the academic researcher and the industry partner. Miklos also talked about some of his other collaborations including one with a Brazilian financial service institution that developed after a conference presentation in the country. Finally, a panel of experienced DSR researchers in accounting consisting of Roger Debreceny, Ingrid Fisher and Graham Gal rounded out the workshop.

This concludes the initial series of workshops on DSR in accounting. The organizers would like to thank the Section and Caseware Analytics for their support. The annual SET Research Workshop, held in conjunction with the AAA Annual Meeting, welcomes DSR working papers, especially early stage projects. Future DRAW workshops will be held as topics to be addressed will be identified.
Teaching News:

**PowerPoint Presentations on Ethics: Available online** ([http://goo.gl/7s3zB](http://goo.gl/7s3zB)) are four ethics-related presentations: (1) Ethics in Business and Society, (2) Pursuit of Ethics: Heroes and Villains in Life and Legend, (3) Teaching Ethics: Why, What, How, and (4) Ethics--The Basics and Why It Matters: An Ethics Presentation Adaptable across Academic Fields. Ethics is a critically important issue for persons working in accounting and other areas of business. While teaching technical concepts and skills, various professional organizations, ask that business school faculty integrate ethical training into their classes. While financial statement analysis and corporate financial reporting requirements are important technical topics, the issue of ethics addresses deeper truths about doing business and life in general. These presentations make a compelling argument that what really satisfies a person’s soul is not fame and fortune, but living a life reflecting noble character and personal integrity.

**Quick Links to Online Accounting and Auditing Resources: Available online** ([http://goo.gl/vMRPx](http://goo.gl/vMRPx)) are links to a variety of useful accounting and auditing websites. This website makes it easy for students and others to identify some key accounting- and auditing-related websites. The websites are categorized among seven categories: financial accounting, auditing, international accounting and auditing, research and publications, accounting organizations, information technology, and ethics. Among the accounting organizations on the list of links is the American Institute of CPAs (AICPA). The AICPA and its predecessors have been serving the accounting profession since 1887. Another organization on the list is the Institute of Internal Auditors (IIA), which was established in 1941. The IIA serves more than 70,000 members from more than 100 countries in internal auditing, governance and internal control, IT audit, education, and security. Another organization on the list is the Institute of Management Accountants (IMA). The IMA has a global network of more than 70,000 members in 120 countries and 300 professional and student chapters. The website offers resources such as continuing education; on-line issues of the IMA’s journal, *Strategic Finance*; and information about the IMA’s certification program.
SET Section Awards:

The SET Section gives out the following awards: dissertation award, educator award, and researcher award. Please consider making a nomination. Additional information is available on the Section website:

Outstanding Dissertation Award

The Section periodically (usually annually) awards the SET Outstanding Dissertation Award. The award is to recognize outstanding dissertations in the fields of artificial intelligence and/or emerging technologies.

Website: http://aaahq.org/set/awards/dissertationAward.html

Outstanding Educator of the Year Award

The SET section operates an annual competition to identify the Outstanding Educator of the year. The purpose of this award is to recognize outstanding education contribution in the field of SET. The winner of this award is honored with a plaque usually presented at the Annual SET Section Business Meeting.

The primary criteria for the award are:

- Educational impact made by the individual on the field of SET
- Originality and innovation of the educational contributions
- Contribution to the larger AIS and IS communities

Website: http://aaahq.org/set/awards/outstandingEducatorAward.html

Outstanding Researcher of the Year

The SET section operates an annual competition to identify the Outstanding Researcher of the Year. The purpose of this award is to recognize a researcher for their outstanding published research in the field of SET. The winner of this award is honored with a plaque usually presented at the Annual SET Section Business Meeting.

The primary criteria for the award are:

- Impact of the research on the field of SET
- Relevance to the larger accounting information systems community
- Relevance to the larger information systems community
- Originality and innovation of the research

Website: http://aaahq.org/set/awards/outstandingResearcherAward.html
Upcoming AAA Meetings:

March 11, 2015-March 14, 2015
2015 Southwest Region Meeting
Houston, Texas

March 13, 2015-March 14, 2015
2015 Forensic Accounting Conference
Denver, Colorado

March 26, 2015-March 27, 2015
JISC2015-1st Journal of Information Systems Research Conference
Durham, North Carolina

March 27, 2015-March 28, 2015
2015 Conference of the Public Interest Section and Doctoral/New Scholar Consortium
Crystal City, Virginia

March 27, 2015-March 28, 2015
2015 Government and Nonprofit Section Midyear Meeting
Detroit, Michigan

April 16, 2015-April 18, 2015
2015 Southeast Region Meeting
Asheville, North Carolina

April 23, 2015-April 25, 2015
2015 Mid-Atlantic Region Meeting
Cherry Hill, New Jersey

April 30, 2015-May 2, 2015
2015 Ohio Region Meeting
Cleveland, Ohio

April 30, 2015-May 2, 2015
2015 Western Region Meeting
Coronado, California

June 10, 2015-June 14, 2015
2015 AAA/Deloitte/J. Michael Cook Doctoral Consortium
Deloitte University, Westlake, Texas
Future AAA Annual Meetings will be held in:

New York, NY (August 6-10, 2016)  San Diego, CA (August 15-18, 2017)

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OTHER MEETINGS:

Call for Papers: The Allied Academies, International Conference in New Orleans, April 8-10, 2015:

Looking toward Jackson Square  National World War 2 Museum

The Allied Academies will hold its Spring 2015 meeting in New Orleans, on Wednesday, April 8 through Friday, April 10, 2015. The deadline for all submissions and registration is Wednesday, February 26. The registration fee for submissions received on or before that date is $325. The registration fee for any submissions received after the deadline is $375. Please note that each conference participant who plans to attend the conference must register, and at least one author on every paper is required to register.

To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies. Each Academy publishes one or more double blind, peer
reviewed journal, with a 25% acceptance rate. To provide you with maximum outlets for your research, the Allied Academies will hold joint meetings of all its member academies:

Academy of Accounting and Financial Studies (AAFS)
Academy for Economics and Economic Education (AEEE)
Academy of Educational Leadership (AEL)
Academy of Entrepreneurship (AE)
Academy of Information and Management Sciences (AIMS)
Academy of Organizational Culture, Communications Conflict (AOCCC)
Academy of Marketing Studies (AMS)
Academy of Strategic Management (ASM)
Academy of Legal, Ethical and Regulatory Issues (ALERI)
Academy for Studies in International Business (ASIB)
International Academy for Case Studies (IACS)
Academy for Studies in Business (ASB)

All submissions are handled electronically, through the Allied Academies website ( ). Please note that participants may choose their presentation times when they register. Further, participants who cannot attend physically may choose to participate via the Internet Division. This will enable you to participate at your leisure during the two week period surrounding the conference.

All papers accepted for presentation at the Conference will be published in the appropriate Proceedings. All of the articles submitted for journal and award consideration are eligible for the Accelerated Review Process, which is a double blind peer review conducted by members of the appropriate journal Editorial Board. There is a 25% acceptance rate for these manuscripts, and approved papers will appear in the appropriate journal within a year of submission. In addition, the top papers submitted for the conference will be recognized with a distinguished research award.

Conference Registration: http://alliedacademies.org/Public/SubmissionInstructions.aspx
Convention Hotel - Hilton Riverside Hotel: https://resweb.passkey.com/go/SpringConference
Nearby Hotel - Omni Riverside Hotel: http://www.omnihotels.com/hotels/new-orleans-riverfront

Hilton Riverside    Omni Riverside    Short walk from Omni to Hilton

Awesome things to see and do in New Orleans: National World War 2 Museum (http://www.nationalww2museum.org/), French Quarter, Jackson Square, etc.
Contact the Newsletter Editors:

Please send items of interest for the next newsletter, including:

- Recent books or journal articles related to SET - whether you have published them or you have seen other people’s work that you think our section members should know about.

- Conferences and calls for papers related to SET - make sure all regional or local events you may be involved with get good billing this way.

- This could include non-AAA events too (if directly relevant to section members' interests) - Have you been to an interesting meeting recently? Why not write a few paragraphs for us describing who presented what so we can all benefit in some way from events we couldn’t attend?

- Personal accomplishments e.g. promotions or awards (don't be shy now!) Have you changed jobs recently? Let people know where you are now via the newsletter perhaps!

- New research projects started or updates on current ones you may be working on. PhD students - tell us what you are doing and what you are finding out - there may be people out there who can help you in all kinds of ways you hadn't thought about - ask! Perhaps you’d like to submit a short article for the newsletter.

- Other items related to SET e.g. comments or questions you'd like answers to or help with. Maybe someone out there has an answer that can help you with an issue you are facing? Ask!

Best to all,

Murphy

Yu

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