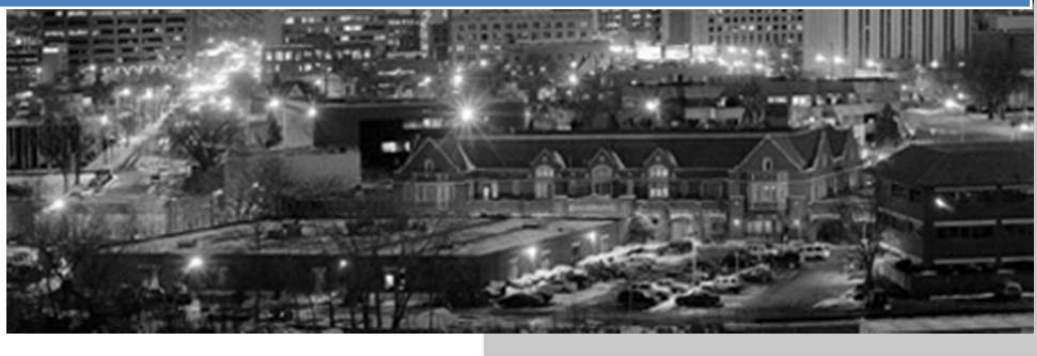
AIS Educator Association

2015

17th Annual

Accounting Information Systems Educator Conference



Doubletree

Colorado Springs

June 25-28th 2015

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Sponsors

	American Accounting Association We are the largest community of accountants in academia. Collectively, we shape the future of accounting through teaching, research and a powerful network, ensuring our position as thought leaders in accounting.
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	IIA & IAEP The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Altamonte Springs, Florida, USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. The Internal Auditing Education Partnership (IAEP) program was developed to respond to the growing interest in internal audit education at institutions of higher learning.

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JAMES MADISON UNIVERSITY.	**James Madison University** JMU is a comprehensive university that is part of the Commonwealth of Virginia statewide system of public higher education. The university offers programs on the bachelor's, masters and doctoral levels with its primary emphasis on the undergraduate student.
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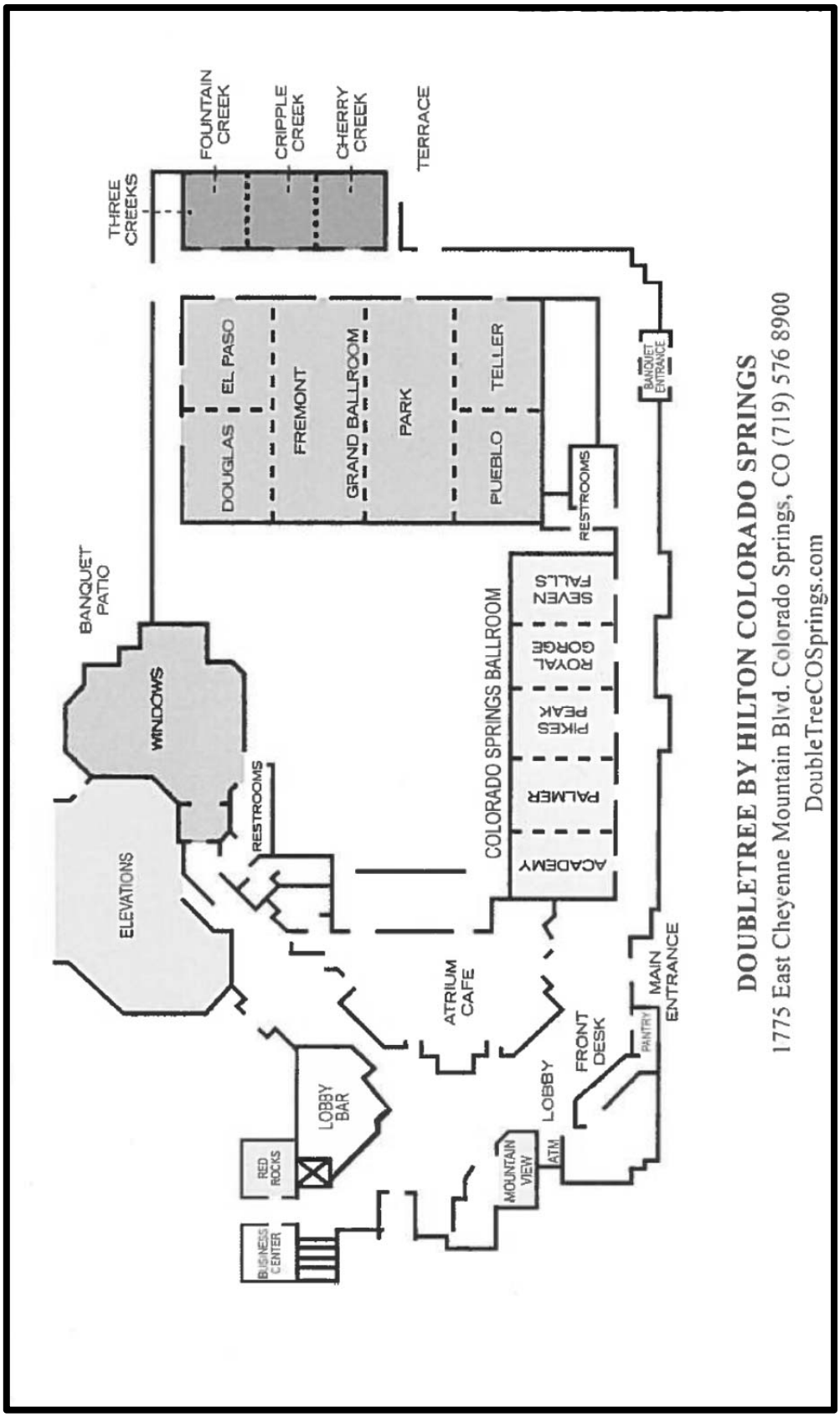
Welcome **to the 17th AIS Educator Conference!**

Welcome! It's a pleasure to have you join us at this year's conference. Here you will meet a dedicated group of AIS educators who consistently set the direction of AIS education. They bring to our conferences innovative ways to make AIS curricula relevant and engaging.
This year we offer an exceptional opportunity to train with educators accomplished in using Data Analytics software in their classrooms during our one-day pre-conference training sessions. During the main conference we will offer a total of 66 sessions and 16 computer training sessions. Papers, teaching workshops, cases, and panel discussions cover a wide range of AIS topics, including internal controls, auditing techniques, data analytics and XBRL, along with inventive ways of teaching these topics. We engage hands-on with GoldSim, Sisense, IDEA, Tableau, QlickView, SAP and other technologies employed in the AIS field.
Please enjoy and build a network of wonderful colleagues that will help you grow as an AIS educator!

CPE Information

CPE requirements vary by state. Conference participants should check the requirements of their own states to ensure that the session(s) they attend qualify for CPE. The following may help you determine if sessions qualify for CPE in your state.
The AIS Educator Association (AISEA) is a non-profit organization of AIS educators. The organization is not currently registered with NASBA, but may qualify for exempt status and does keep information required by many states for CPE approval, such as:

- The date and location of the program presentation.
- The names of each instructor or discussion leader (Bios on presenters retained).
- A written outline of the program presentation.
- Attendees are required to have presenters sign attendance sheets.
- Attendees are required to submit a summary of their attendance along with their CPA/CMA certificate #.
- Attendees sign in and sign out of each session they attend. If you wish to pursue CPE credit, request a CPE verification form at registration check-in. The 2-part form lists AISEA sessions and locations. Ask session moderators or presenters to initial the sessions that you attend. Be sure to sign the Session Attendance Sheet(s). At the end of the conference, total your minutes, calculate the number of hours, and fill in your personal information. **Provide your CPA certificate number and the state and/or your CMA/CIA number.** Once you have completed the above, sign the form, keep the top (white copy) and place the AISEA copy (yellow copy) in the CPE Forms Box at the conference registration table.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Data Analytics Pre-Conference Training **PROGRAM SCHEDULE** **(Description of Presentations and Training in Next Section of Program)**			
Thursday, June 25, 2015			
Time Slot	**Room**		**Abstract**
6:30AM-8:30AM	Atrium Café	BREAKFAST	
8:30AM-9:40AM	Fremont	Plenary Speaker - Audit analytics enabled audit: an education prospective	Miklos Vasarhelyi, Ph.D, Rutgers University
9:45AM-12:30PM	Douglas	GoldSim	Nancy Jones, San Diego State University
9:45AM-11:00AM	El Paso	IDEA Analytics	Conni Lehmann, University of Houston-Clear Lake and Carol Borsum, Armond Dalton Publishers
11:15AM-12:30PM	El Paso	Data Visualization with SAP Lumira Cloud	Chelley Vician, University of St. Thomas
12:30PM-2:00PM	Windows	LUNCH Keynote Address Risk & Compliance—Implementing Advanced Analytics & Practices	Graham Ward, PwC
2:00PM-5:00PM	Douglas	Tableau, QlickView and Sisense	Kurt Fanning, Grand Valley State University
2:00PM-3:15PM	El Paso	Data Analytics with Excel and Access	Dawna Drum, University of Wisconsin at Eau Claire
3:30PM-5:00PM	El Paso	Data Analytics: Using Analytics in the Auditing Setting Case Study	David Chan, St. John's University and Alexander Kogan, Rutgers University
8:00 PM-10:00 PM	**Hospitality Suite** – Hosted by AISEA members. Beverages and snack foods. Come relax and get to know everyone!		Room XXX

Data Analytics Pre-Conference Training
Training Descriptions

Plenary Speaker - Audit analytics enabled audit: an education prospective, Miklos Vasarhelyi (Rutgers University)

Audit analytics enabled audit: an education prospective. The audit of large data enabled organizations has to be a predictive/preventive automated monitoring process based on an automated ecosystem of audit support technology. For this purpose what should we be teaching our students? In what courses?

GoldSim, Nancy Jones (San Diego State University)

GoldSim - Many times accounting and other business professionals try to fit "fuzzy" inputs into deterministic forecast models. We particularly do this in an academic setting. We may even present the results of our model as the truly expected forecast. Budgeting is one such example. The data we enter into our budget is based on best guesses and yet we take the results as what's really going to happen. In the instances where we do address the issue of uncertain inputs, we perhaps create a sensitivity analysis and call it good. What if you could show your students how using stochastic modeling can provide a better result, a better forecast and more accurate model and how it can be used for budgeting and other analytical questions? In this workshop, you will learn how to use stochastic modeling and Monte Carlo simulations in GoldSim to create better accounting forecasting using a capital acquisition example. Participants will complete hands-on assignments and learn how they can acquire an academic version of the software to use in their own classes. Teaching hints and student feedback regarding the exercises will also be provided. The exercises in this workshop can be used to help you meet AACSB requirements regarding analytics.

IDEA Analytics, Conni Lehmann (University of Houston)

Attend this hands-on session to gain experience with using IDEA® software for data analytics. IDEA® is a powerful and user-friendly data analysis tool designed to help business professionals perform data analysis quickly to help identify control breakdowns and improve business processes. Various commands will be demonstrated to illustrate how IDEA® can be used to analyze data, including the software's forensic accounting capabilities.

Data Visualization with SAP Lumira Cloud, Chelley Vician (St Thomas University)

Data analytics is a broad, umbrella-like term used to describe the repeated examination of data and information to discover new understandings for future decisions. There are a number of parts to the "data analytics" environment, and three common parts are: Visualization (descriptive analytics), Reporting, and Prediction (predictive analytics). SAP Lumira is an agile data visualization and manipulation tool, and is available in web-based cloud and Windows Desktop versions. Participants will be introduced to an overview of the SAP analytics software landscape and the features of SAP Lumira Cloud. Participants will learn how to acquire

uploaded Excel data sets, develop visualizations, compose a formal "story" for sharing, and how to use collaboration features. SAP Lumira Cloud is easy to use (for instructors and students), because there is no need to use local computer software -- it's all in the cloud! Workshop participants will leave knowing how to quickly and easily use SAP Lumira Cloud for their teaching.

Tableau, QlickView and Sisense, Kurt Fanning (Grand Valley State University)

Tableau, QlikView, SiSense are three of the leading programs for data analytics. This session will discuss these three programs with emphasis on Tableau within the context of the data analytics market. Means for acquiring the programs along with some available resources for using in the classroom will be part of the discussion. No experience with the programs is necessary.

Data Analytics with Excel and Access, Dawna Drum (University of Wisconsin at Eau Claire)

Accounting students learn to use Microsoft Excel, and occasionally they learn to use Microsoft Access as well. More rarely they learn to use an enterprise system and how to extract data from it. These are important skills in the battle to quickly extract useful information from the sea of data generated by modern enterprise systems. This case provides students with large cleansed files extracted from real enterprise systems that must be transformed into a flexible profit and loss sheet, using both Microsoft Access and Excel. Instructor notes are organized to allow varying degrees of guidance for the students, from minimal to highly detailed, based on student skill level and instructor preference.

Data Analytics: Using Analytics in the Auditing Setting Case Study, David Chan (St. John's University) and Alexander Kogan (Rutgers University)

This hands-on practical teaching case should be utilized as an introduction to the use of analytics in the accounting and auditing setting. Student will learn about data attributes, data creation, data analytics, basic statistics, and SQL by utilizing the open source software R. Furthermore, the students will apply this knowledge to perform various common audit procedures used in practice. Instructors can use this case as an in class lead discussion or as an independent out of class assignment.

AIS Educator Association 17th Annual Conference Program Schedule *(Descriptions of Presentations and Training in Next Section of Program)*					
Friday, June 26, 2015					
Time Slot	**Location**	**Session #**	**ID**		**Author Names**
6:00AM-7:00AM	Mountain View			YOGA	Susan Cockrell, Austin Peay State University
6:30AM-8:30AM	Atrium Café			BREAKFAST	
8:30AM-9:30AM	Fremont	F830-1		Welcome and Keynote: How Nordstrom has implemented the COSO Enterprise Risk Management Integrated Framework to help them achieve their strategic goals.	Dominique Vincenti, Nordstrom, Vice President Internal Audit
9:35AM-11:00AM	Douglas	F935-1	41	**Using SAP in AIS to Teach Transaction Processing and Internal Control - Part 1 HANDS-ON TRAINING**	Ronald Daigle, Ross Quarles and Fawzi Noman, Sam Houston University
9:35AM-11:00AM	El Paso	F935-2	18	**Conquering Cardinality Confusion and Mastering Multiplicities HANDS-ON TRAINING**	Cheryl Dunn, Grand Valley State University
9:35AM-11:00AM	Teller	F935-3	20 36 59	Rethinking the Introduction to Computing Class: Follow-up and Reporting Results from a Blended-Learning Model Designing and Implementing Hybrid Learning into the Accounting Curriculum An Entrepreneurial Approach to Teaching Introductory Financial Accounting to Undergraduates	Edward Hartono, Ellen Monk, Mark Serva, University of Delaware C Douglass Izard, Jacksonville University Premalata Sundaram and Ross Roberts, High Point University
11:00AM-11:15AM	Grand Foyer			BREAK	

Friday, June 26, 2015					
11:15AM-12:45PM	Douglas	F1115-1	54	**Using SAP in AIS to Teach Transaction Processing and Internal Control - Part II HANDS-ON TRAINING**	Ronald Daigle, Ross Quarles and Fawzi Noman, Sam Houston University
11:15AM-12:45PM	El Paso	F1115-2	21	**Data Visualization with Tableau HANDS-ON TRAINING**	Richard Newmark, University of Northern Colorado
11:15AM-12:45PM	Teller	F1115-3	16 26 32	Pamela's Plants - A Case Study in Auditing User Account Security Practices Outsourcing and Insourcing: A Common theme in Architecture Investigating the impact of publicly announced information security breaches on corporate disclosure tendencies	Suzette Loving, University of Denver Pankaj Nagpal, Central Connecticut State University Sandra Cereola, Ronald Cereola, and Eileen Shifflett, James Madison University
12:45PM-1:45PM	Windows			LUNCH	
1:45PM-3:15PM	Douglas	F145-1	40	**Microsoft Dynamics GP in the Cloud – A Solution for your AIS Course, plus Data Analytics Capabilities of Dynamics GP (SPONSOR) HANDS-ON TRAINING**	Doug Pitcher, Dynamics Cloud; Carol Borsum, Armond Dalton Publishers
1:45PM-3:15PM	El Paso	F145-2	44	**Cloud-based Options for Accountant Documentation Needs HANDS-ON TRAINING**	Chelley Vician, University of St. Thomas
1:45PM-3:15PM	Teller	F145-3	61	ISACA Classroom Cases (SPONSOR)	Bob Birdsell, and Paul Phillips ISACA; Conni Lehmann, University of Houston Clear Lake
3:15PM-3:30PM	Grand Foyer			BREAK	
3:30PM-5:00PM	El Paso	F330-1	19	**NoSQL and MongoDB HANDS-ON TRAINING**	Tod Sedbrook, University of Northern Colorado

Friday, June 26, 2015					
3:30PM-5:00PM	Douglas	F330-2	56	**Incorporating Internal Audit Concepts into AIS Courses (SPONSOR)**	Maunda Land, IIA; Sarah Bee, Seattle University
			57	**Microsoft Office and QuickBooks Certifications (SPONSOR) HANDS-ON TRAINING**	John Reseska, Certiport; Sarah Bee, Seattle University
			63	**MyEducator.com (Sponsor) HANDS-ON TRAINING**	Kyle Young, MyEducator.com
3:30PM-5:00PM	Teller	F330-3	24	Use of E-Tutorials to Teach and Demonstrate Diagramming and Controls Topics	Angela Liew, University of Auckland
			29	Case-Based Multiple Choice Questions to Assess Diagramming and Internal Controls	Angela Liew, University of Auckland
			45	Georgia's Boutique – Part V: A System Development Life Cycle (SDLC) Case – Phase 5, Maintenance and Post Implementation Review	Pamela Schmidt, Washburn University; Kimberly Church and Georgia Smedley, University of Missouri Kansas City
8:00-10:00PM	**Hospitality Suite** – Hosted by AISEA members. Beverages and snack foods. Come relax and get to know everyone!				Room XXX

Saturday, June 27, 2015					
Time Slot		**Session #**	**ID**	**Paper Title**	**Author Names**
6:00AM-7:00AM	Mountain View			YOGA	Susan Cockrell, Austin Peay State University
6:30AM-8:30AM	Atrium Café			BREAKFAST	
8:30AM-9:30AM	Fremont	S830-1		Keynote - Pathways Commission on Accounting Higher Education Update. What are We Currently Learning from What Practitioners and Educators about Technology across the Accounting Curriculum	Gail Hoover King, Co-chair - Pathways Commission on Accounting Higher Education, Purdue University Calumet
9:35AM-11:00AM	El Paso	S935-1	28 62	**Using IDEA's Report Assistant to reinforce Data Analytics: A Comparison to Access Queries HANDS-ON TRAINING** **IDEA HANDS-ON TRAINING**	Dwight McIntyre, Georgia College & State University Randy Renken, Audimation, Inc.
9:35AM-11:00AM	Douglas	S935-2	38	**Using Queries to Detect Errors in an Access Database: A Haunting Hands-on Experience HANDS-ON TRAINING**	Richard Newmark, University of Northern Colorado
9:35AM-11:00AM	Fremont	S935-3	5 30 50	XBRL Errors Before and After Expiration of Safe Harbor Does the Use of Non-Standard Company-specific Tags in XBRL Filings Reduce Comparability? An Analysis of XBRL Reports for SEC Filers in 2013 The AICPA Audit Data Standards and XBRL GL	Bill Elliott, Oral Roberts University Shifei Chung, Rowan University; Ramesh Narasimhan, Montclair State University Skip White, University of Delaware

Saturday, June 27, 2015					
9:35AM-11:00AM	Cherry Cripple Creek	S935-4	23	Using Amazon to Introduce the Concept of Business Process in AIS Class	Sonia Gantman, Providence College
			37	Auto Accessories: An Educational Case on Batch Processing and Controls as Compared to Online Real-Time Processing	Lane Lambert, University Western Florida
			53	An Analysis of the Distributions of Generated Random Numbers Using Benford's Law	D. David McIntyre, Georgia College & State University
11:00AM-11:15AM	Grand Foyer			BREAK	
11:15AM-12:45PM	Douglas	S1115-1	31	**Best Practices for Teaching Excel 2013 Pivot Tables and Formula Creation in AIS HANDS-ON TRAINING**	Gregory Krippel, Coastal Carolina University; Janette Moody, The Citadel
11:15AM-12:45PM	El Paso	S1115-2	11	Analytics Knowledge Required of a Modern CPA in this Real-Time Economy: A Normative Position	Deniz Appelbaum, Miklos Vasarhelyi and Ting Sun, Rutgers Business School; Scott Showalter, North Carolina State University
			12	Vistabeans Coffee Shop Data Analytics Teaching Case	Amy Igou, University of Northern Iowa; Martin Coe, Western Illinois University
			15	The Sky is the Limit, Inc.: Tabulated Data Approach to the Accounting Information Systems Course	Rabih Zeidan, Texas A&M Univ-Corpus Christi

Saturday, June 27, 2015					
11:15AM-12:45PM	Cherry Cripple Creek	S1115-3	33	Social Media and the Auditors' Response to Investor Attention	Juan Manuel Sanchez, Texas Tech University; Gary Peters and Vernon Richardson, University of Arkansas
			34	Integrating Information Dissemination through Social Media into AIS Course	Xiaohong Fan, Eastern Washington University
			35	Enhancing Cross-Disciplinary Student Learning of Manufacturing via Laminated Bookmark Production	Cheryl Dunn, Grand Valley State University
11:15AM-12:45PM	Fremont	S1115-4	4	Internship in a Box	Brad Schafer, Kennesaw State; Sarah Bee and Zachary Trahan, Seattle University
			6	Factors to Consider in an Accounting Faculty Internship and a Description of an Internship Experience to Learn: How Graduates Use Technology and Systems	Delwyn DeVries, Belmont University
			13	Update on ERM Guidelines Revisions	Betsy Pierce, Saginaw Valley State University
12:45PM-1:45PM	Windows			LUNCH	
1:45PM-3:15PM	Douglas	S145-1	49	**Introduction to XBRL (US GAAP & iXBRL)** **HANDS-ON TRAINING**	Skip White, University of Delaware
1:45PM-3:15PM	El Paso	S145-2	55	**NetSuite** **HANDS-ON TRAINING**	Mark Bidwell and Clarianne Asuncion, NetSuite

Saturday, June 27, 2015					
1:45PM-3:15PM	Fremont	S145-3	3 46	Guidance on Creating a Case to Submit to AISEJ Teaching Your First AIS Class: A Survival Guide	David Hayes, Jame Madison University; Ronald Daigle, Sam Houston University; Bill Heninger, Brigham Young University Cynthia Frownfelter-Lohrke, Samford University; Tanya Benford, Florida Gulf Coast University; Gary Schneider, Retired
1:45PM-3:15PM	Cherry Cripple Creek	S145-4	8 9 10	Computer-Aided Evaluation of Excel Spreadsheets Using a Spreadsheet as a Word Processor to Teach Logical Functions Improving Excel Skills: Students Teaching Students	J. Brian Watkins, BYU Hawaii Margaret Garnsey, Siena College
3:15PM-3:30PM				BREAK	
3:30PM-5:00PM	Douglas	S330-1	51	**Advanced XBRL – the Audit Data Standards** **HANDS-ON TRAINING**	Skip White, University of Delaware
3:30PM-5:00PM	El Paso	S330-2 S330-2 S330-2	27 47 52	Accounting information systems and use of supporting schedules in Excel for multi-year transactions Excel Cases in Cost Accounting as Part of Multi-Faceted Approach to Integrating Excel into the Accounting Curriculum Teaching Financial Ratio Analysis with XBRL and Excel Online	Cathleen McQuillen and Neal Steed, Georgian Court University Claudia Li, Patricia Healy, Pace University Ryan Teeter, Elise Boyas, University of Pittsburgh

Saturday, June 27, 2015					
3:30PM-5:00PM	Fremont	S330-3	7	Lucky Number 7? One School's Approach to Addressing AACSB's Newly Founded Accounting Standard	Elizabeth Haywood-Sullivan and William Amadio, Rider University
			17	Mapping Accounting Certification Topics to Accounting Information Systems	Nishani Vincent, The University of Tennessee at Chattanooga
			22	The Scrum Software Development Framework: Are Audit Teams Ready for a Transformative Paradigm Shift?	Richard Newmark, Gabe Dickey, Tod Sedbrook, University of Northern Colorado
3:30PM-5:00PM	Cherry Cripple Creek	S330-4	48	The Changing Face of AIS: User Experience and the Role of the AIS Course	Pam Neely, The College at Brockport-State University of New York
			14	How wide is the "Preparation Gap"? Assessing the Readiness of Today's Accounting Students to Provide Effective Decision-Support	James Goldstein, Canisius College
			39	Top down or bottom up? Can REA help students learn to design normalized databases or does that just add another topic to teach?	Ann O'Brien, University of Wisconsin - Madison
6:00PM-9:00PM				GARDEN OF THE GODS PARTY ☆	

Sunday, June 28, 2015					
Time Slot		**Session #**	**ID**		**Author Names**
6:30AM-8:30AM	Atrium Café			BREAKFAST	
9:00AM-12:00PM	Douglas	27	60	Best Practices in AIS Education	Sarah Bee, Seattle University
12:00PM	Windows			LUNCH	

AIS Educator Main Conference

Presentation & Training Descriptions

Friday 8:30AM – 9:30AM

Welcome and Keynote, Dominique Vincenti (Nordstrom, Vice President Internal Audit)

How Nordstrom has implemented the COSO Enterprise Risk Management Integrated Framework to help them achieve their strategic goals. The COSO Internal Control framework has long been a staple in the AIS curriculum to provide students with guidelines by which to evaluate internal control structures. Enterprise Risk Management expands this definition to create a richer control environment focused on identifying and managing risk throughout an organization.

Friday 9:35AM – 11:00AM

Using SAP in AIS to Teach Transaction Processing and Internal Control - Part 1 HANDS-ON TRAINING, Ronald Daigle, Ross Quarles and Fawzi Noman (Sam Houston University)

Participants will obtain SAP experience with a case designed for the introductory AIS course. The case contains four interrelated sets of exercises in procurement, production, sales and distribution, and financial and cost accounting. Instructors with minimal SAP knowledge can successfully use the case. We will provide an overview of both SAP and the case, followed by participants completing exercises in procurement. With the logon information and access instructions provided, participants can complete all remaining exercises on their own. We will also discuss internal control concepts emphasized with completing the case.

Conquering Cardinality Confusion and Mastering Multiplicities HANDS-ON TRAINING, Cheryl Dunn (Grand Valley State University)

Have you ever been frustrated by students' confusion with cardinalities (with Entity-Relationship Diagrams) or multiplicities (with UML Class Diagrams)? At this session we will demonstrate teaching tools and methods that have helped students to learn and to effectively use multiplicities in database design. These tools and techniques have been class tested with cardinalities and with multiplicities. Students love games, so an in-class game helps to prime their interest. Practice makes perfect, so an online practice tool with feedback is helpful. Finally, application in a database design project solidifies and confirms mastery of these tiny, yet crucial conceptual model components.

Rethinking the Introduction to Computing Class: Follow-up and Reporting Results from a Blended-Learning Model, Edward Hartono (University of Delaware), Ellen Monk (University of Delaware) and Mark Serva (University of Delaware)

Universities are implementing blended learning, a mix of face-to-face and computer-assisted online delivery as an innovative method of instruction. Modern technology can enable this transformation in instructional approach, and universities implementing this method anticipate that students will have a better educational experience. The convenience of flexible learning and the economies of scale are also attractions, because faculty can teach greater numbers of students at a low marginal cost. The values of blended learning have been well-documented. Given the above virtues, blended learning has the potential to improve the introduction to computing class, while also lessening the challenges of presenting a rich learning environment to a large number of students. This study follows up on a previous presentation at AIS Educators in 2014 ("Rethinking the Introduction to Computing Class: A Flipped-Classroom and Problem-Based Learning Approach ") and presents the results of our previous submission.

Designing and Implementing Hybrid Learning into the Accounting Curriculum, C Douglass Izard (Jacksonville University)

Davis College of Business at Jacksonville University implemented technology enhanced design and delivery as a structural catalyst for enhanced student learning and collaboration in the 2013-2014 academic year. The 2015 objective has evolved into the development of a highly effective Hybrid Learning initiative. The purpose is 1) to support quality business education; and 2) to provide technologically-enhanced experience. This paper focuses on a key element of the Hybrid Learning initiative: the tactical design and implementation of hybrid learning in the Accounting program. Following a review of the literature of Hybrid Learning and discussion of the perceived need for student schedule flexibility in a Flexible MBA program, the paper will consider the design components of a quality program including learning management structure and program quality assurance as measured by a hybrid rubric. This rubric includes: a) course design and content; b) communication, interaction and collaboration; c) technology; d) assessments and standards; and e) learner support. Next, a description of the actual implementation of the design into a specific Accounting course in the Flexible MBA program will be accomplished. The paper will conclude with the issues discovered in the implementation of the design and solutions to those issues. The paper finishes with recommendations for a structured approach to design and implementation of a hybrid alternative. Comparison is made to “in-the-seats” and/or “online” education for the full time/employed Accounting student while assuring better, yet flexible, outcomes.

An Entrepreneurial Approach to Teaching Introductory Financial Accounting to Undergraduates, Ross Roberts (High Point University)

This session introduces an introductory project for an Accounting Information Systems course to master the accounting cycle using Excel. It can also be used in a financial accounting class. The project guidelines are detailed so as to help the students learn all aspects of journal entries, posting, creating a trial balance and the financial statements. In a digital age, students are not convinced we need to learn debits and credits and journals and ledgers, let alone balance a trial balance, when the same can be handled by computers. In order to increase engagement levels in their first accounting course without sacrificing the teaching of double entry accounting, I introduced an entrepreneurial approach to the class. Students first create a fictional company in class and second, each student had to create their own business venture and record transactions that they created. As such, it was a very open ended project where the student had to apply all concepts learnt in class to their own business as the course progressed. They had to evaluate the performance of their venture mid-semester and re-strategize. Having to start and sustain their own "simulated" business venture gave context to the accounting cycle concepts learnt in the course. Both projects had to use an excel spreadsheet to record transactions into journals, link to worksheet format ledgers, compile trial balances and then prepare financial statements.

Friday 11:15AM – 12:45PM

Using SAP in AIS to Teach Transaction Processing and Internal Control - Part II HANDS-ON TRAINING, Ronald Daigle, Ross Quarles and Fawzi Noman (Sam Houston University)

This session is a continuation of the first session. Participants will obtain hands-on SAP experience with a case designed for the introductory AIS course. The case contains four interrelated sets of exercises in procurement, production, sales and distribution, and financial and cost accounting. Instructors with minimal SAP knowledge can successfully use the case. We will provide an overview of both SAP and the case, followed by participants completing exercises in procurement. With the logon information and access instructions provided, participants can complete all remaining exercises on their own. We will also discuss internal control concepts emphasized with completing the case.

Data Visualization with Tableau HANDS-ON TRAINING, Richard Newmark (University of Northern Colorado)

In this training session you will learn how to use Tableau, a powerful visualization tool for multidimensional data. By the end of this 90-minute session, you will create several different data visualizations, including line graphs, pie charts, scatter plots, and maps. You will also combine multiple "vizes" into a dashboard to tell a story with your data. Why not use Excel as it now has many very powerful visual tools? With Tableau you can create a seven-dimensional viz that is easy to understand. You will also learn how to use filters to show how your viz changes as you add and remove filter values. In a dashboard, all of the vizes are linked. Therefore, when

you add or remove selections within one filter, all of the vizes on the dashboard change. Great visualizations have limited value if you cannot reach your audience. That is why Tableau generates embed code so that you can share your viz via the web. I will show you how to paste the embed code in BlackBoard so you can let your students interact with your viz. We will use the free version of Tableau, Tableau Public. Don't wait for the conference, download it now so you can come to this session and show us how you use it.

Pamela's Plants - A Case Study in Auditing User Account Security Practices, Suzette Loving (University of Denver)

The quality of an organization's IT General Technology Controls (ITGC) has a critical impact on both the company's overall control structure as well as the planning and execution of their financial statement audit. Sarbanes Oxley and the updated COSO model explicitly call for evaluation of a company's controls over ITGC. Accounting graduates must enter the work world with a strong understanding of accounting information system risks and controls. The case presented here exposes students to one critical topic of ITGC – Security Controls over User Account Management. It asks students to play the role of an IT auditor validating security controls at a fictitious company, Pamela's Plants Inc. Students are presented with a brief narrative of Pamela's Plants and the processes for managing user accounts in their SAP ERP system. Students learn how to identify security control assertions and transform these assertions into actual audit steps thereby developing an audit program. Students then simulate real world audit situations by executing the test steps with fictitious data from Pamela's Plants and documenting the results in audit work paper format. Finally, business writing skills are used as students are asked to summarize their audit findings, risks and recommendations for the management team at Pamela's Plants.

Outsourcing and Insourcing: A Common theme in Architecture, Pankaj Nagpal (Central Connecticut State University)

There has been a rich and growing literature on outsourcing, with a number of variations such as 'transformational' outsourcing. In recent years, insourcing, or 'backsourcing' has entered the lexicon as a remedy to failed outsourcing arrangements. There has been lack of systematic study of backsourcing, as to whether it tends to remedy the situation of 'failed' outsourcing. Ironically, the rationales for backsourcing, citing corporate strategy, are very similar to the logic for outsourcing in the first place. With these observations as a starting point, I draw on extant work in modular theory, to delve into commonalities in outsourcing and backsourcing, and study Enterprise Architecture (EA) as a common and relevant lens to study success in outsourcing. While this research is largely based on data collected in the automotive industry, deep theorizing and empirical work that draws on multiyear longitudinal design, as well as conceptual similarity in modular architecture encourages its application to Information Technology (IT) outsourcing.

Investigating the impact of publicly announced information security breaches on corporate disclosure tendencies, Sandra Cereola, Ronald Cereola and Eileen Shifflett (James Madison University)

As reported events of information security breaches increase and senators push for more disclosure regulation, the SEC issued guidance on October 13, 2011 on corporate disclosure of cyber-risks and information security breaches. In light of the need to provide investors with more information and the suggestion that there is insufficient information disclosure regarding security breaches, this study investigates the type, quality, quantity and nature of corporate disclosure tendencies relating to cybersecurity breaches in SEC filings. In particular, the study analyzes the impact of the SEC guidance by analyzing disclosures both before and after the issuance of the guidance. We pay particular attention to organizations that have suffered a data breach, as determined by the Privacy Rights Clearinghouse (PRC), during the time period under study and with specific reference to disclosure, if any, in the "Risk Factor" section of the 10-K report. The study uses companies listed on the S&P 500. To date, there have been no empirical studies on security breach disclosure tendencies in company SEC filings. Results show that there has been a 23% increase in the number of firms referencing cybersecurity in the Risk Factor section of the 10-K and that the size of the firm, prior reported breaches and breach type were good predictors of disclosure. The study also found that there is a tendency not to disclose reported breaches in the narrative of the 10-K. This study should be of interest to the SEC, investors, analysts and other professionals that are concerned with cybersecurity disclosure.

Friday 1:45PM – 3:15PM

Microsoft Dynamics GP in the Cloud – A Solution for your AIS Course, plus Data Analytics Capabilities of Dynamics GP (SPONSOR) HANDS-ON TRAINING, Doug Pitcher (DynamicsCloud), Carol Borsum (Armond Dalton Publishers) and Mary B Burns (Montana State University)

Attend this session to gain experience with Microsoft Dynamics GP in the cloud. Armond Dalton's Computerized Accounting in the Cloud Using Microsoft Dynamics GP 2013, 7th edition has been successfully used by dozens of schools this past academic year. Microsoft Dynamics GP 2013 will be accessible on the computers in this session so that you can experience firsthand what your students will do in the cloud. Doug Pitcher, DynamicsCloud Director of Academic Relations, will lead participants through the cloud access portion of the session. Doug is a Certified Professional for the Dynamics Great Plains application with extensive experience in all core modules as well as payroll, report writer, FRx, Management Reporter and several third party products. He has over fifteen years of business and accounting experience and has played a key role in offering hosted solutions for Microsoft ERP systems for the academic community over the past several years and is currently serving on the Microsoft Dynamics Academic Alliance Advisory Council. Mary B. Burns, Ph.D., CISA, from Montana State University will share her experience in using the project for her AIS courses this past academic year. In keeping with the Data Analytics theme of the pre-conference, we will also explore some of the data analytics functions that are available in the GP web client. Carol Borsum, CPA, will lead participants through a demonstration of how Dynamics GP can be used for data analytics.

Cloud-based Options for Accountant Documentation Needs HANDS-ON TRAINING, Chelley Vician (University of St. Thomas)

Practicing accountants require expertise in understanding and drawing various documentation diagrams needed to support business processes, such as document flowcharts, business process modeling diagrams (e.g., data flow and business process modeling notation diagrams), and data models (e.g., entity-relationship and/or resources-events-agents diagrams). Although most Accounting Information Systems (AIS) and Auditing courses no longer require students to use paper, pencil, and plastic template forms to draw the diagrams, practitioners and educators alike agree on the importance of practice to gain expertise. Microsoft Visio and SmartDraw application programs are often used to support the needs of accounting documentation by practitioners, and many accounting degree programs supplement AIS and Auditing course instruction with exercises using these Microsoft Windows desktop software applications. Cloud-based web diagramming environments such as Lucidchart and Gliffy now offer educators some additional options for meeting the learning objectives of the accounting documentation topics, especially for accountants that may not have access to a Microsoft Windows operating system environment. This training session will introduce Lucidchart and Gliffy as Cloud-based software options and will cover: (a) Pros/Cons overview of Cloud-Based (Lucidchart, Gliffy) vs. Desktop (MS Visio, SmartDraw) software options; (b) How to get educational (free or low-cost) access; and (c) Detailed exercise to explore using Lucidchart (and Gliffy, if time is available).

ISACA Classroom Cases (SPONSOR), Bob Birdsell (ISACA), Paul Phillips (ISACA) and Conni Lehmann (University of Houston-Clear Lake)

In this session we will introduce and familiarize academics with the latest versions of ISACA's newly expanded teaching materials and outline various approaches to working with them in the classroom. Additionally, we will review the initiatives related to the Academic Strategy and discuss its impact on our current Academic Advocate program.

Friday 3:30PM – 5:00PM

NoSQL and MongoDB HANDS-ON TRAINING, Tod Sedbrook (University of Northern Colorado)

The learning objectives of this 90-minute workshop proposal are to allow attendees to: 1. Understand NoSQL database terms and compare and contrast NoSQL databases with relational databases. 2. Define the types of NoSQL databases and explore their commonalities and differences. 3. Apply tools to query NoSQL databases and introduce a computation algorithm called MapReduce. 4. Explore NoSQL as the basis for Big Data and Business Intelligence 5. Demonstrate MongoDB as a NoSQL database and explore its functions.

Incorporating Internal Audit Concepts into AIS Courses (SPONSOR), Maunda Land (Institute of Internal Auditors) and Sarah Bee (Seattle University)

The profession of Internal Audit is growing rapidly and Internal Audit departments are seeking qualified candidates who understand the distinctions between internal and external audit. Internal Audit emphasizes risk assessment and internal controls analysis and these concepts are covered extensively in AIS classes. Connecting risk and controls to the internal audit profession gives our students another tool in their tool box to expand their career opportunities.

Microsoft Office and QuickBooks Certifications (SPONSOR), John Reseska (Certiport) and Sarah Bee (Seattle University)

The accounting profession gives weight to professional certifications such as CPA CIA CMA CFE and others. Possession of certifications demonstrates a student's desire to expand their professional competencies. Technology certifications are attractive to employers as they indicate a level of competency in commonly used applications. This session will discuss different certifications offered by Certiport along with an illustration of one university's implementation of Microsoft Office and QuickBooks certifications.

MyEducator.com HANDS-ON TRAINING
MyEducator.com publishes university-level courses. We start with a world-class textbook; then we add video, audio, analytics, and embedded problem sets. We publish this on a fantastic, web-based platform, all while lowering cost to students.

Use of E-Tutorials to Teach and Demonstrate Diagramming and Controls Topics, Angela Liew (University of Auckland)

The purpose of the e-tutorial is to facilitate self-learning so that students can grasp and master an otherwise difficult subject in their own pace and time. The e-tutorial learning resources are made available 24/7 over the internet and can be paused and repeated; the emphasis is taking students through the learning process from start to end, with the intention to teach them how to tackle a problem and come to a conclusion rather than mere distribution of a suggested solution model without understanding the learning process. The same questions are often presented with several case studies to help students appreciate how answers may differ between cases. A wealth of over 50 e-tutorial resources developed over the years have enabled students in an undergraduate AIS course to work through problems relating to each week's lecture topics, and learn of the common mistakes made by past students. Even though this initiative replaces traditional tutorial classes, it retains the essence of them. Formative feedback collected throughout the years indicated that majority of the students surveyed thought it would be a good idea to have e-tutorials in other courses, while some still prefer the human interaction gained from traditional face-to-face tutorials. In order to encourage students to make use of these resources, test and exam questions are structured similarly but with a different case. This helps nurture student behaviors to use the e-tutorial resources to improve their understanding of the subject matter.

Case-Based Multiple Choice Questions to Assess Diagramming and Internal Controls, Angela Liew (University of Auckland)

Is it possible to devise case-based questions in the form of multiple choices to test higher understanding yet gauge student learning accurately and swiftly? Such initiative replaces past written questions that took much time and resources to mark in a large undergraduate AIS course. 10 to 25 case-based multi-choice questions can be developed for a case study of ¾ to 1 page long length, and for assessing diagramming and internal control topics. The initiative has been successfully implemented on both supervised tests and exams administered on papers as well as unsupervised quizzes administered online. These case-based multi-choice questions are different from traditional multi-choice questions where students are to choose as many option(s) as they deem appropriate without being forewarn as to how many correct options there are for each question. To simplify the marking scheme, partial marks are awarded if students chose one option incorrectly while others options correctly. No marks are awarded if two or more options chosen are incorrect. To create consistency, the same marking scheme is applied to all assessments regardless of whether it is administered online or offline. The workshop will share the lessons learnt from instigating such case-based multi-choice questions over three academic terms and demonstrate examples of case-based multi-choice questions that have been used on both diagramming and internal control topics. The demonstration also discusses the scanning and marking of student scripts with multiple selections, and the choosing of a website platform that allows images to be incorporated as answer options and mimicking the marking scheme.

Georgia's Boutique – Part V: A System Development Life Cycle (SDLC) Case – Phase 5, Maintenance and Post Implementation Review, Pamela Schmidt (Washburn University), Kimberly Church and Georgia Smedley (University of Missouri Kansas City)

The System Development Life Cycle (SDLC) has been used for over three decades as a multi-step approach – planning, analysis, design, implementation, and maintenance - to making strategic decisions and guide the development and acquisition of information system resources. This case introduces the maintenance phase of the SDLC through critical thinking and exercises. Upon completion of the case, students will have a better understanding of post implementation review and modifications necessary to maintain a functional system, while encountering issues that may require initiation of a subsequent SDLC phase 1 planning phase to start the SDLC process all over again. Using the waterfall theory, this is the final case in the Georgia's Boutique five case sequence. The case is suitable for students in an introductory or graduate level accounting systems course and can be used as a stand-alone project to illustrate the maintenance phase of the SDLC.

Saturday 8:30AM – 9:30AM

Keynote Speaker, Gail Hoover King (Co-chair - Pathways Commission on Accounting Higher Education, Purdue University Calumet)

Pathways Commission on Accounting Higher Education update. What are we currently learning from what practitioners and educators about technology across the Accounting Curriculum.

Saturday 9:35AM – 11:00AM

IDEA HANDS-ON TRAINING, Randy Renken (Audimation, Inc.)

IDEA Data Analytics Software – this session covers basic Idea Data Analytics Software features by creating a project, importing data and running common tests within the context of an Accounts Payable Audit. A description of the software ribbon, tabs and panes will also be discussed. Analyses including extractions, duplicate and gap detections, stratifications and summarizations will be performed. The project history and overview features will be discussed, as well as the exporting and reporting capabilities of IDEA.

Using IDEA's Report Assistant to reinforce Data Analytics: A Comparison to Access Queries HANDS-ON TRAINING, Dwight McIntyre (Georgia College)

The purpose of this session is to review data analytics skills using both IDEA and Access. IDEA is a specific analytic tool used to "ask" and "answer" questions of a database in support of audits and fraud examinations. A little used tool within IDEA is the Report Assistant. The Report Assistant allows the user to create reports similar to the basic queries used in Access. A sample database will used in this session. The database will be explored in both IDEA and Access. No previous experience with IDEA is needed and basic familiarity with Access is required. When used in class, these exercises give students an appreciation of the basic process of data analysis, but using several software vehicles and tools.

Using Queries to Detect Errors in an Access Database: A Haunting Hands-on Experience HANDS-ON TRAINING, Richard Newmark (University of Northern Colorado)

The Stanley Hotel ghosts have a reputation for being mischievous. This time, they entered bogus data into the hotel's conference-planning Access database…or is this ghost story just a cover-up for having poorly designed controls? The Stanley contracted with the Ghostbusters who subcontracted with me to train you to find the errors left behind by the ghouls and ghoulettes. I will teach you to ferret out these errors using the ancient relational database arts, from humble sorting and filtering to advanced queries. You will also learn how to use built-in features to streamline your error-detecting queries. We will also explore the SQL code behind your queries, including outer joins and aggregate functions. If time permits, you will create one or more error reports.

XBRL Errors Before and After Expiration of Safe Harbor, Bill Elliott (Oral Roberts University)

Accounting research indicates that the use of XBRL creates greater transparency, improves corporate governance and influences the way users process and acquire financial information. With these advantages however comes the risk of errors in the XBRL reports. Errors may create misrepresentations that affect investor decisions and company reputations. Since the SEC does not require the audit of XBRL reports, users do not have assurance that the XBRL data is accurate. Significant inaccuracies in XBRL submitted data and have been found and further research is recommended to examine the organizational control over the XBRL reporting process. The purpose this study is to compare the quantity of XBRL filing errors before and after the expiration of the safe-harbor provision provided by the SEC.

Does the Use of Non-Standard Company-specific Tags in XBRL Filings Reduce Comparability? An Analysis of XBRL Reports for SEC Filers in 2013, Shifei Chung (Rowan University) and Ramesh Narasimhan (Montclair State University)

The Securities and Exchange Commission (SEC) mandated the filing of XBRL reports by all public companies in U.S. starting in 2011. The supposed advantages of XBRL reports include compliance with reporting regulations, simplification and streamlining of financial reporting, increased transparency, and improved data quality. XBRL reporting also assists in reports prepared for internal use within organizations as the benefits of using XBRL include cost savings, reduced rekeying, error reduction, increased timeliness, and improved data quality. The SEC claims that the new reporting requirements "are intended not only to make financial information easier for investors to analyze, but also to assist in automating regulatory filings and business information processing" (SEC, 2009). However the above claims are based on companies using the standard tags for financial data as enumerated in the taxonomy of XBRL International. The SEC allows companies to tag company-specific elements with non-standard tags for items that may not lend themselves to standard tagging. This use of non-standard tags increases the possibility that XBRL information may not be easily extractable for comparative analyses. The purpose of this study is to examine the use of standard and non-standard tags in public companies XBRL reports for 2013 to verify the extent of utilization of non-standard tags and how these tags affect comparability. The results of our study will be useful for policy makers to determine if any limits are necessary for how companies use non-standard tags.

The AICPA Audit Data Standards and XBRL GL, Skip White (University of Delaware)

The AICPA's Emerging Assurance Technologies Task Force, a subcommittee of the Assurance Services Executive Committee, has issued an initial set of Audit Data Standards (ADSs) designed to "standardize the format of data fields and files commonly requested for audit and related purposes" (AICPA, Audit Data Standards, August 2013). The objective of the standards is to improve the communication between auditors, accountants, and IT personnel involved in the request for, and exchange of, a company's data, as well as, the efficiency and effectiveness of the audit process. The objective of this paper is to introduce the ADSs from an AIS perspective and how they are implemented in XBRL GL and then loaded into Excel for analysis purposes.

USING AMAZON TO INTRODUCE THE CONCEPT OF BUSINESS PROCESS IN AIS CLASS, Sonia Gantman (Providence College)

Understanding business processes and ability to document and analyze them are among the key skills for auditors. However, the lack of business experience make it difficult for many students to grasp the idea of business process. The most problematic part is the work with data sources and data flows. This step-by-step example uses Amazon.com Web site, where many students make regular purchases. The use of familiar site and process help the students focus on the material and stimulates their participation in class discussion. It also provides an opportunity to touch on many subjects and themes that will be elaborated later during the semester.

Auto Accessories: An Educational Case on Batch Processing and Controls as Compared to Online Real-Time Processing, Lane Lambert (University Western Florida)

This educational Case is designed for use in Accounting Information System (AIS) courses to teach students batch processing and controls as compared to on-line, real-time transaction processing (OLTP) processing and controls. The Case includes a Microsoft Access (Access) database that contains an employee master file, an employee transactions file, and a batch program created using an Access Module. Students execute the Module as a File Maintenance Run to output a new, updated employee master file by sequentially processing the Employee Transaction File against the current Employee Master File. The Access database also contains an Employee Table that has the same data contained in the Employee Master File before batch processing. Students use an Access Form to update the Employee Table in OLTP mode using the same transactions processed in the File Maintenance Run. Students use Word Compare to prove that the new Employee Master File is identical to the updated Employee Table. Students then implement field edits for the Module and Form and use File Control Records in the Module to check the correctness of run-to-run record counts. Although the outputs are identical, students learn the differences between processing and controls in batch versus OLTP systems.

An Analysis of the Distributions of Generated Random Numbers Using Benford's Law, D. David McIntyre (Georgia College & State University)

This session reviews an undergraduate research project on Benford's Law. While studying the use of the law during training with the data analytic software IDEA, an undergraduate student was assigned the task to devise a "test" of the law, write up the results of this examination and present those results to an undergraduate AIS class. The task arranged student subjects into four different groups. The groups were aimed at presenting challenges to ensure students would attempt to generate random numbers and attend to the study seriously. After the subjects generated the data, the information was collected, analyzed and reported back to the students. Every student subject violated Benford's Law in their creation of the random number data sets. The primary purpose of the task was to provide a more engaging lesson in the study of this mathematical concept.

Saturday 11:15AM – 12:45PM

Best Practices for Teaching Excel 2013 Pivot Tables and Formula Creation in AIS HANDS-ON TRAINING, Gregory Krippel (Coastal Carolina University) and Janette Moody (The Citadel)

We are going to illustrate with keyboard commands and screen shots the best practices for teaching AIS students to use pivot tables and how to create formulas in Excel 2013 using VLOOKUP, Conditional Formatting, IF statements, slider bars and Macros in an Accounting Information System context. The pedagogical methodology will have the students using keyboard shortcuts techniques to the fullest extent possible. All participants will be given access to all our teaching/presentation files.

Analytics Knowledge Required of a Modern CPA in this Real-Time Economy: A Normative Position, Deniz Appelbaum (Rutgers Business School), Miklos Vasarhelyi (Rutgers Business School), Scott Showalter (North Carolina State University) and Ting Sun (Rutgers Business School)

The business environment has changed fundamentally during the last several decades with the development of information technologies. Furthermore, the era of big data has arrived. Characterized by the high level of its 4 V's -volume, velocity, variety, and veracity (Laney, 2001 and IBM, 2012), big data is generated and flowing across different aspects of business organizations. Given that public companies value their own data and its potential to provide relevant information for decision making, data analytics should also be a firm-wide priority for accounting firms. What would be the ideal profile of any modern CPA whose firm is the market leader in Data Analytics? This conceptual paper in progress will offer normative profiles of modern CPAs that could be perceived as market leaders, ahead of competition and their clients regarding data analytics skills. The paper will also discuss the impetus that will result in CPAs becoming accounting data scientists: the strong demand from businesses and firms for a modern audit. This strong demand will force a change in the rules and guidelines from the accounting and regulatory bodies, which will then be reflected by a transformation of the CPA exam. The new exam requirements will then evoke a change in the university course work, finally producing future modern CPAs. This study will also suggest a proposed method and level of training to achieve these objectives, and what such accomplishments could mean for the audit of public company financial statements.

Vistabeans Coffee Shop Data Analytics Teaching Case, Amy Igou (University of Northern Iowa) and Martin Coe (Western Illinois University)

This case engages students in a data analytics learning activity. Students utilize data analytics software and a sample dataset to gain an understanding of data analytics and how data analytics can be used to answer important business questions from an accountant's perspective. The intended audience is an accounting information systems course.

The Sky is the Limit, Inc.: Tabulated Data Approach to the Accounting Information Systems Course, Rabih Zeidan (Texas A&M University - Corpus Christi)

This case is designed to engage students in the Accounting Information Systems course. Unlike traditional projects where narrative description and step-by-step instructions for each transaction can be followed literally and without critical thinking, this case presents data in table/lists format; thus students have to match data elements (fields) to on-screen electronic forms in the accounting software. This approach inherently taps into relational database concepts; it emphasizes business processes and the corresponding data generated and stored, relations between data tables, and data sources to generate financial statements and management reports. Another distinguishing feature of this approach is the 'open-ended' approach which motivates questions and discussions in many areas of this accounting software practice set. This presents challenges and opportunities to instructors: having a flexible application open for multiple inputs, opportunities of targeting a wider range of students and applications, and relating business and system processes to accounting theories and database concepts.

Social Media and the Auditors' Response to Investor Attention, Juan Manuel Sanchez (Texas Tech University), Gary Peters (University of Arkansas) and Vernon Richardson (University of Arkansas)

We examine whether auditors respond to investor attention. We hypothesize that increased investor attention will increase the perceived business risk to the audit firm. Using a measure of social media activity as a proxy of investor attention, we find that auditors assess higher fees, suggesting auditors view investor attention as a risk factor. We also find that audit delays are significantly shorter for firms with higher investor attention, suggesting auditors recognize the potential consequences and costs associated with late audits in the presence of higher investor attention. Finally, we document a lower likelihood of auditor turnover suggesting that investor attention heightens potential auditor switching costs. Taken together, we believe that the more attention stakeholders pay to the company activities, particularly earnings announcements, and publicly engage in market dialogue, the more information that might be available for auditor's to assess their own business risks (such as litigation risk, reputational exposure or regulatory inspection, among others) and opportunities.

Integrating Information Dissemination through Social Media into AIS Course, Xiaohong Fan (Eastern Washington University)

The advent and rapid proliferation of social media has provided a new venue for companies to communicate with their stakeholders. SEC's Report of Investigation under Section 21(a) published on April 2, 2013 states that public companies can use social media channels to disseminate material information if complying with Regulation FD. Companies with the consideration of using social media for information communication need to lay groundwork for unforeseeable implementation issues. This paper attempts to encourage the incorporating social media for information dissemination to accounting information systems (AIS) course.

Background information as well as suggested learning objectives, reading materials, and class activities are provided to facilitate class instruction.

Enhancing Cross-Disciplinary Student Learning of Manufacturing via Laminated Bookmark Production, Cheryl Dunn (Grand Valley State University)

Decision makers in every business discipline need to understand the manufacturing process. Because most business students lack manufacturing experience, classroom manufacturing simulations provide visible representations that enhance their learning of concepts that are otherwise abstract. When learning REA (Resources-Events-Agents) accounting systems, manufacturing constructs such as machine operation, labor operation, and labor type are often difficult for students to differentiate. This paper describes a classroom exercise that involves the production of laminated bookmarks and helps concretize those abstract concepts. The contribution to accounting information systems education is a rich classroom experience that can be used to enhance student understanding of the manufacturing process for REA accounting systems. The fact that this experience can also be used to facilitate understanding of cross-disciplinary manufacturing concepts is a bonus.

Internship in a Box, Sarah Bee (Seattle University), Brad Schafer (Kennesaw State), and Zachary Trahan (Seattle University)

Internship in a box: Providing Guidance for Firms to Enhance their Internship Programs. An internship experience is good for stakeholders: student (I), university (II), employer (III), and IA profession (IV) This paper explores the benefits to these different stakeholders. We provide a process that provides guidance to improve the internship experience for all stakeholders. The process is described in a 5 module plan which includes 12 documents with detailed instructions for different stages from pre-hire to post-review. The documents have been combined into one PDF document that is available at the IIA website https://na.theiia.org/about-us/about-ia/Academic%20Relations%20Documents/Internship-in-a-Box.pdf The key features include suggested documents and procedures to ensure 'labeling' expectations, measures, bi-directional feedback and accountability for all stakeholders.

Factors to Consider in an Accounting Faculty Internship and a Description of an Internship Experience to Learn - How Graduates Use Technology and Systems, Delwyn DeVries (Belmont University)

Accounting professors regularly recommend that students use internships as an important part of their accounting education. This is recognition that the application of conceptual knowledge and experience within a work environment are important components of understanding an accounting career. Similarly, accounting faculty are "encouraged" to maintain qualifications through research, CPE, engagement with practitioners, and other relevant activities. The purpose of the faculty internship was focused time to interact with accounting practitioners within their organizations for a meaningful period of time. My objectives revolved around a desire to learn what is expected of graduating students and to experience the technology and systems that they use on the job. The expected outcome is primarily curriculum development

and change. This is an opportunity to use practical research with the potential to impact accounting education. Although individual faculty internships are unique, this paper will describe factors considered and the experience of approaching various firms, companies, and organizations. Additionally, this paper describes lessons learned from the perspective of a faculty member engaged in a 2nd accounting internship with the first internship as a college senior 33 years prior, and a gap of 21 years from accounting practice due to PhD program and university teaching.

Update on ERM Guidelines Revisions, Betsy Pierce (Saginaw Valley State University)

Enterprise Risk Management (ERM) has become a focus of public corporations since the Sarbanes-Oxley Act of 2002 was passed. The SOX Act, amongst other standards, makes internal controls and risk assessment the focus of audits for accounting information systems. Because of this, we all, as AIS educators teach about ERM in our classrooms. In 2004, COSO (the Committee of Supporting Organizations of the Treadway Commission) issued their first ERM guidelines. In 2010, they issued results of a survey analyzing implementation of the guidelines and found that most corporations had not fully implemented the guidelines because they were "immature." This year, 2015, COSO began the process of rewriting the ERM guidelines and by the conference will have had two working sessions discussing direction for the revisions. I propose to bring an update of the revision process. It is important to note that in 2014, the International Standards Organization began a revision of their ISO 31000 guidelines as well. These guidelines have been viewed as the competing guidelines to COSO's ERM guidelines. I will be providing insight into how COSO may be trying to bridge the gap between the two guidelines. My talk will include some insight into the differences and similarities between the two guidelines and who the intended audiences are for each document.

Saturday 1:45PM – 3:15PM

Introduction to XBRL (US GAAP & iXBRL) HANDS-ON TRAINING, Skip White (University of Delaware)

The objective of this workshop is to introduce and update accounting educators to the Extensible Business Reporting Language (XBRL) including an introduction to Inline XBRL (iXBRL). XBRL is an XML vocabulary for business operations and financial reporting. In 2015, all SEC registrants filing under US GAAP are filing XBRL financial statements with footnote disclosures tagged in detail to the SEC and mutual funds are using XBRL for filing risk and return information. In this workshop, accounting educators will be introduced to the new US GAAP 2015 taxonomy and a new iXBRL standard, and using them to create financial statements with footnote disclosures, and classroom applications. No prior experience with XML or XBRL is expected.

NetSuite HANDS-ON TRAINING, Mark Bidwell and Clarianne Asuncion (NetSuite)

This session will introduce strategies for using this powerful cloud-based accounting package in the classroom.

Guidance on Creating a Case to Submit to AISEJ, David Hayes (James Madison University), Ronny Daigle (Sam Houston State University) and Bill Heninger (Brigham Young University)

Important considerations for submission to AISEJ. AISEJ editors will discuss what they are looking for and provide guidance based on prior reviews/submissions.

Teaching Your First AIS Class: A Survival Guide, Cynthia Frownfelter-Lohrke (Samford University), Tanya Benford (Florida Gulf Coast University) and Gary Schneider (Retired)

So, you got the short straw. If you are new to teaching AIS and are feeling overwhelmed by all of the possibilities for the course, then this session is for you. Gary, Cynthia, and Tanya have over 55 years of combined experience teaching the course. We will go over the basics and then answer questions about teaching AIS. Topics will include: syllabus (what to include, what to leave out, and why), which book (or no book), projects, to REA or not to REA (that is the question), and strategies for managing student evaluations of teaching.

Computer-Aided Evaluation of Excel Spreadsheets, J. Brian Watkins (BYU Hawaii)

Spreadsheet skills are essential in today's workplace. Teaching students to do excellent spreadsheet work requires multiple exercises in which a skilled instructor makes a very close evaluation of student work. Merely checking output for the "right answer" is entirely insufficient as a student could possibly place a number in a cell that should have been calculated by way of a formula. A close evaluation of spreadsheet work requires attention to a spreadsheet's formulas, formatting and output. Integrity of the examination process also requires that attention be paid to metadata such as the identification of the computer used in the examination and calculation of the time spent by the student preparing the work. Given a basic understanding of VBA (Visual Basic for Applications) and some hard work, any teacher can create a program capable of evaluating any aspect of student performance on a spreadsheet.

Using a Spreadsheet as a Word Processor to Teach Logical Functions, J. Brian Watkins (BYU Hawaii)

Accounting students rarely have sufficient elective opportunities to acquire high-level programming and/or IT skills. Every opportunity should be used to expose accounting students to the use of logical functions. Teaching projects that use a spreadsheet to access and process textual data help accounting and finance students more fully develop their programming skills.

Improving Excel Skills: Students Teaching Students, Margaret Garnsey, AISEA

This paper/session will present an assignment where students are asked to demonstrate and teach an Excel skill to their classmates. In addition, the assignment includes a requirement for students to design a practice problem and an exam problem (including a grading rubric) on the skill they were responsible for teaching. The session will present student results for the in-class Excel exam and student reactions. The remainder of the session will demonstrate the functions taught using the student examples and exam questions.

Saturday 3:30PM – 5PM

Advanced XBRL – the Audit Data Standards HANDS-ON TRAINING, Skip White (University of Delaware)

The objective of this workshop is to expose accounting educators to the Audit Data Standards and their implementation in XBRL GL. The ADSs are a very new development in XBRL. They are designed to facilitate auditors to extract data from a client's ERP/AIS system, put it into an XBRL GL document, and then use it for analysis purposes. This workshop is designed to expose AIS educators to the ADSs, their implementation in XBRL GL, and then loading the data into Excel using XML schema. Basic knowledge of XBRL is expected.

Accounting Information Systems and Use of Supporting Schedules In Excel For Multi-Year Transactions, Cathleen McQuillen (Georgian Court University) and Neal Steed (Georgian Court University)

Accounting information systems education is an integral and required course in many undergraduate accounting programs, providing a very marketable skill for the students. This course can also be an opportunity to reinforce journalizing complex transactions, taught in other accounting courses, by including these transactions into the AIS class. An example used in this presentation is the recording of a multiple year contract and the resulting adjusting journal entries. The approach is to providing continuity from one class to another, and will highlight the interdependency between an AIS system and supporting schedules for many accounting transactions in business.

Excel Cases in Cost Accounting as Part of Multi-Faceted Approach to Integrating Excel into the Accounting Curriculum, Claudia Li (Pace University) and Patricia Healy (Pace University)

The one skill that both our alum and firms recruiting on campus always stress is Excel skills for our students. In response to this need, we've developed a multi-faceted approach to improving our students' Excel skills. We've set goals for most of our accounting courses so that a certain percentage of assignments are done using Excel. We've added a stand-alone online Excel course as a requirement for all accounting majors. The topics in that course mirror the MS Excel certification exam and all students are encouraged to take the exam. The fee is covered for

students who pass the certification exam. We also want ensure that students continue to use those Excel skills as they progress through the accounting curriculum. This paper first contrasts three methods of assigning numerical questions: homework management system, traditional Excel templates in many textbooks, and the advanced Excel technique suitable for various accounting topics. We will demonstrate the cases in cost accounting that we've used and the learning outcomes we expect from our students.

Teaching Financial Ratio Analysis with XBRL and Excel Online, Ryan Teeter (University of Pittsburgh) and Elise Boyas (University of Pittsburgh)

This workshop introduces instructors to XBRLAnalyst for Microsoft Excel and demonstrates how to develop cloud-based spreadsheet templates to help students manipulate, explore and understand financial ratios, common-size financial statements, and trend analyses using dynamic XBRL data. In these templates, students are able to manipulate various variables (such as the company, reporting period, and XBRL-tagged values) and arrive at different conclusions that are designed to prompt discussion and critical analysis of the state of a company's operations and XBRL in general.

Lucky Number 7? One School's Approach to Addressing AACSB's Newly Founded Accounting Standard, Elizabeth Haywood-Sullivan (Rider University) and William Amadio (Rider University)

The paper describes an exercise to help students gain a broader understanding of what implications big data and data analytics have for accountants. First, students gain an overall understanding of the importance of data analytics in the accounting profession by reading and summarizing three professional journal articles. Then, using a large set of data regarding customer collections, students study patterns and behaviors and devise collection procedures and controls for a case firm. Such a project begins to fulfill the profession's and AACSB's initiative that accountants must exploit big data and data analytics for organizational growth and opportunity. In today's competitive environment, turning a blind eye to big data and data analytics and still achieving success might only be the result of "blind luck."

Mapping Accounting Certification Topics to Accounting Information Systems, Nishani Vincent (The University of Tennessee at Chattanooga)

Accounting Information Systems (AIS) is a required accounting subject in most accounting majors at the undergraduate and graduate levels. However, there are many perspectives/approaches used to design and delivery the course. This study identifies 1.key knowledge areas that needs to be covered in the AIS curriculum based on three major accounting certifications. 2. AIS textbook coverage of the key knowledge areas 3. ISACA model curriculum domain areas applicable to the key knowledge areas. Based on the Certified Public Accountants (CPA), Certified Management Accountants (CMA), and Certified Internal Auditor (CIA) certifications I identified 17 key knowledge areas that are relevant to AIS curriculum. Further, I find one textbook that covered eight out of 17 key knowledge areas. On average the other 13 textbooks covered four key knowledge areas. Finally, based on the ISACA's model curriculum, I observe that some topics in three out of five domain areas can be mapped to the

key knowledge areas. One major domain area that is not identified in the key knowledge areas is process of auditing information systems. This study contributes to the AIS education literature by 1. Mapping key knowledge areas to AIS 2. Providing a detail list of textbooks that cover the key knowledge areas 3. Identifying the domain areas that can be mapped to the key knowledge areas. Further this study contributes to AIS educators by providing a starting point in designing the AIS curriculum and to AIS textbook authors by identifying key topics based on certification that can be incorporated into textbooks.

The Scrum Software Development Framework: Are Audit Teams Ready for a Transformative Paradigm Shift? Richard Newmark (University of Northern Colorado), Gabe Dickey (University of Northern Colorado), and Tod Sedbrook (University of Northern Colorado)

We propose that public accounting firms adopt the scrum project management framework to increase the effectiveness and efficiency of audit engagement teams. In this paper, we will present the Agile and scrum project management philosophy and methodology. We will then map audit team member types to the team member roles of a scrum team. Next, we will describe the audit environment for the audit engagement of a typical publicly-traded client. Throughout our description of the audit process, we will point out similarities and differences between traditional hierarchical audit teams and scrum teams. After a brief discussion of project management issues within public accounting firms, we will illustrate how audit teams would be organized and managed, and describe how scrum will improve the work flow, audit quality, and job satisfaction.

The Changing Face of AIS: User Experience and the Role of the AIS Course, Pam Neely (The College at Brockport-State University of New York)

Technology is a dominant factor in many areas of modern life and the business of accounting is no exception. This research explores how technology has influenced the field of accounting through the advancement of Accounting Information Systems (AIS). In order to address the connection between outcomes of the AIS class and practitioner expectations, two populations were surveyed. Students who have previously taken an AIS class were surveyed with respect to their own comfort level with systems before and after the class. Practitioners were surveyed with respect to how systems are used in their businesses. Our results indicate that there are ways to improve the AIS course content in order to better serve the needs of the practitioner. Students must not only have a solid foundation in debits and credits, but they must also have a firm grounding in what various systems do in the field of accounting. Rather than a “point and click” approach, they ultimate need to know what a GL package does, what a tax package does, what an auditing program does. Without understanding what goes on “under the hood” students will be unable to approach new software packages in a confident manner. Development of this understanding, as well the opportunity to practice trouble shooting skills, will increase student confidence and make them a more valuable addition to the business of accounting.

How wide is the "Preparation Gap"? Assessing the Readiness of Today's Accounting Students to Provide Effective Decision-Support, James Goldstein (Canisius College)

Eighteen years ago, Siegel, Kulesza, and Sorensen (1997) called for curriculum changes that would train students for what they termed "the new accounting". Essentially, managers are looking to today's accountants to not only fill their traditional role of transactional analysis and reporting, but to also play a larger part in overall strategy. However, accounting education continues to exhibit a "preparation gap" (Siegel et al. 2010) when it comes to the required skills for such a role. This work utilizes the Decision-Support Model developed by Goldstein (2014) to assess the degree of this shortfall. Specifically, it evaluates the decision-support skills of accounting students, with the overall goal of developing curriculum to build the requisite skills.

Top down or bottom up? Can REA help students learn to design normalized databases or does that just add another topic to teach? Ann O'Brien (University of Wisconsin – Madison)

Are you looking for an active learning approach to teaching data modeling and database design? Would you like to learn more about normalization and/or REA? Are you wondering if REA can help your students learn modeling more efficiently? Through discussion and examples, this session will help you better understand data modeling and database design, including REA and normalization. Together, we will compare a "top-down" conceptual approach to organizing data elements with a "bottom-up" approach to creating database tables and fields. You'll find materials and a learning approach that you can replicate with your students; moreover, you'll gain a deeper personal understanding of database design and whether or not REA modeling is valuable to you and your students. Ann O'Brien, University of Wisconsin - Madison with thanks to Kathy Hurtt.

Sunday 9:00AM – 12:00PM

Best Practices in AIS Education, Sarah Bee (Seattle University)

This session will be a workshop dedicated to sharing best practices in AIS education. Topics covered include best AIS activities, potential research opportunities, syllabus/topical coverage, and exam questions.

Keynote Speakers

Dr. Miklos A. Vasarhelyi, [Ph.D in MIS (UCLA) MBA (MIT) and BS in Economics and Electrical Engineering (the State University of Guanabara and Catholic University of Rio de Janeiro)] is currently the KPMG Distinguished Professor of Accounting Information Systems and Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing and Reporting Laboratory (CARLAB) at Rutgers University. He has published more than 200 journal articles, 20 books, and directed over 30 PhD theses.

Keynote Presentation: *Opportunities and Threats that Should Concern AIS Faculty – How to Exploit Them, Using Our Unique Strengths.*

Dominique Vincenti, Vice President of Internal Audit at Nordstrom, will discuss how Nordstrom has implemented the COSO Enterprise Risk Management Integrated Framework to help them achieve their strategic goals. The COSO Internal Control framework has long been a staple in the AIS curriculum to provide students with guidelines by which to evaluate internal control structures. Enterprise Risk Management expands this definition to create a richer control environment focused on identifying and managing risk throughout an organization.

Keynote Presentation: *How Nordstrom has implemented the COSO Enterprise Risk Management Integrated Framework to help them achieve their strategic goals*

Graham Ward is the Director in PwC's Risk & Compliance Systems & Analytics (RCSA) practice in San Francisco. He has over 30 years of experience in data analytics, compliance and audit, and risk management. He has worked both in industry (manufacturing and healthcare) and for professional services and consulting firms.

After qualifying as a Chartered Accountant in London, Graham spent nine years with a global healthcare and industrial gases company, before joining PwC in Atlanta in 1996. Working in the Global Risk Management Solutions practice, Graham specialized in operational risk and continuity. In 2002 he joined the PwC Process Assurance practice and spent a number of years assisting internal audit and external audit clients in meeting SOX and compliance requirements and in building sustainable data and governance processes and solutions.

In 2010 Graham joined Georgia-Pacific as Director of Compliance Audit. With oversight for both compliance and Internal Audit he built a data analytics capability that enabled the audit teams to provision data and use advanced data transformation, exploration and visualization tools that improved risk management, extended audit insights, and provided value-add reporting and continuous monitoring for the business.

Graham rejoined PwC in March 2014. His specialty is helping companies add value through effective data analytics. In particular, Graham works with audit teams to design and implement cost-effective data management and visual analytics strategies that expand discovery, monitoring and predictive capabilities, and which provide a platform for Internal Audit to become trusted advisors within the business.

Keynote Presentation: *Risk & Compliance—Implementing Advanced Analytics & Practices*

Gail Hoover King has been a Professor of Accounting at Purdue University Calumet since 2010. Prior to joining the faculty at Purdue she was a professor and division chair at Rockhurst University where she also had served as assistant dean. She was the recipient of the School of Managements Outstanding Teacher Award. She earned her doctorate at Northern Illinois University and a masters and bachelors from the University of Kansas. Preceding her academic career, Gail was a financial accountant for Nicor Gas Company and managerial accountant and assistant financial analyst for a Dyrotech Industries, Inc. (now Klemlite). Her scholarship focuses on student learning, pedagogical innovation, and assessment. Her professional service includes co-chairing the Pathways Commission on Accounting Higher Education Recommendation 4, chair and member of American Accounting Associations Regions Pilot Task Force, Vice President of Teaching Learning and Curriculum Section of the American Accounting Association, and serving as a member on the AICPA's Pre-Certification Education Executive Committee (PcEEC). Previously, she has served as the American Accounting Association's Director of Section and Regions, chair of the Regions Strategic Task Force and member of AAA's Governance Task Force and Branding Task Force, Teaching Learning and Curriculum Section's Strategy Committee, Council Representative at Large, and President of the Midwest Region.

Keynote Presentation: *Pathways Commission on Accounting Higher Education update. What are we currently learning from what practitioners and educators about technology across the Accounting Curriculum. The Pathways Commission: The Commission on Accounting Higher Education has been making progress in implementing the original Pathways report recommendations. As the Co-Commission for the Curriculum Recommendation, the presenter will share her thoughts about what the future of accounting education might involve. She will share some of the insight from the technology task force looking at how information systems and technology is used in practice, incorporated into accounting curricula, and thoughts about the future. This will be a discussion of accounting educators' role and how we can make a difference.*

2015 AIS Educator Conference

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AIS Educator Journal
CALL FOR PAPERS

The journal seeks manuscripts from any of the following categories:

Research

- Research pertaining to AIS education methods from a variety of perspectives; i.e., classroom, field, or laboratory experiments, pedagogical models, etc.
- Research representing the importance of content that might be integrated into AIS courses.
- Interdisciplinary education research with a systems or technology component, such as control and auditing systems, database systems, enterprise systems, e-commerce, expert systems, artificial intelligence, decision aids, knowledge management, financial reporting systems, general AIS framework, information security, internet, web-based systems, organization and management, networking, telecommunications, XBRL, etc.
- AIS basic research that has the potential for being applied or disseminated in an accounting classroom (AIS, auditing, managerial, financial, tax, etc.)

Classroom Applications

- AIS educational cases and class projects, including those that are interdisciplinary with other accounting and information systems and technology courses.
- New course or program descriptions.
- Innovative, or especially effective, methods for teaching AIS courses or topics.

Tools

- Tutorials and demonstrations of useful few applications, software, and teaching tools.
- Reviews of books, articles, software, and other tools applicable to AIS education.

Manuscripts not falling into one of the above listed categories, but clearly apply directly to Accounting Information Systems education will also be considered.

Authors should address manuscripts and inquiries to:

Bill Heninger, Editor, heninger@byu.edu, (801) 422-6899

Paper submissions should be addressed to:
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