



**2016**

*18th Annual*

**Accounting Information Systems  
Educator Conference**



**Doubletree**

**Colorado Springs**

**June 23rd-26<sup>th</sup> 2016**

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Sponsors

|   |   |
|---|---|
|    | <p><b>Armond Dalton Publishers</b><br/>         Armond Dalton Publishers has been providing hands-on supplements for AIS, auditing, and managerial students for over 30 years. Founded by Alvin A. Arens and D. Dewey Ward, from Michigan State University, Armond Dalton specializes in high-quality supplements at responsible prices, all while providing outstanding customer service to our instructors and students.</p>  |
|    | <p><b>Audimation Services, Inc.</b><br/>         Audimation Services is widely recognized as a leader in providing data analysis and continuous monitoring technology to help organizations understand their data, assess risks, test controls and fight fraud.</p>   |
|    | <p><b>Certiport</b><br/>         Certiport, a Pearson VUE business, is the world leader in performance-based certification exams and practice test solutions for academic institutions, workforce and corporate technology markets, delivered through an expansive network of over 12,000 Certiport Authorized Testing Centers worldwide.</p>   |
|    | <p><b>Tableau Software</b><br/>         Tableau Software helps people see and understand data. Tableau's award-winning software delivers fast analytics and rapid-fire business intelligence. Create visualizations and dashboards in minutes, then share in seconds. Best of all – it's free for students and instructors at accredited academic institutions worldwide.</p>   |
|  | <p><b>TeamMate Analytics</b><br/>         Wolters Kluwer is dedicated to helping its customers solve their most pressing needs. TeamMate software solutions for auditors include: audit management, controls management, and data analysis. Together, this ecosystem of solutions provides you with the confidence you need to manage all aspects of risk identification and assessment, electronic working paper creation and management, controls framework management, and data analysis. Learn more at <a href="http://www.TeamMateSolutions.com">www.TeamMateSolutions.com</a></p> |
| <p><b>JAMES MADISON UNIVERSITY.</b></p>   | <p><b>James Madison University</b><br/>         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.</p>   |
|  | <p><b>University of Northern Colorado</b><br/>         UNC offers a wide variety of academic programs, support services and endless ways to get involved. It's personal, welcoming and caring, with an inclusive community of highly respected faculty members, dedicated staff and friendly, motivated students.</p>   |

## Welcome to the 18<sup>th</sup> 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 and Analyzing Big Data in their classrooms during our one-day pre-conference training sessions. During the main conference we will offer research papers, teaching workshops, cases, and panel discussions. These 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!*

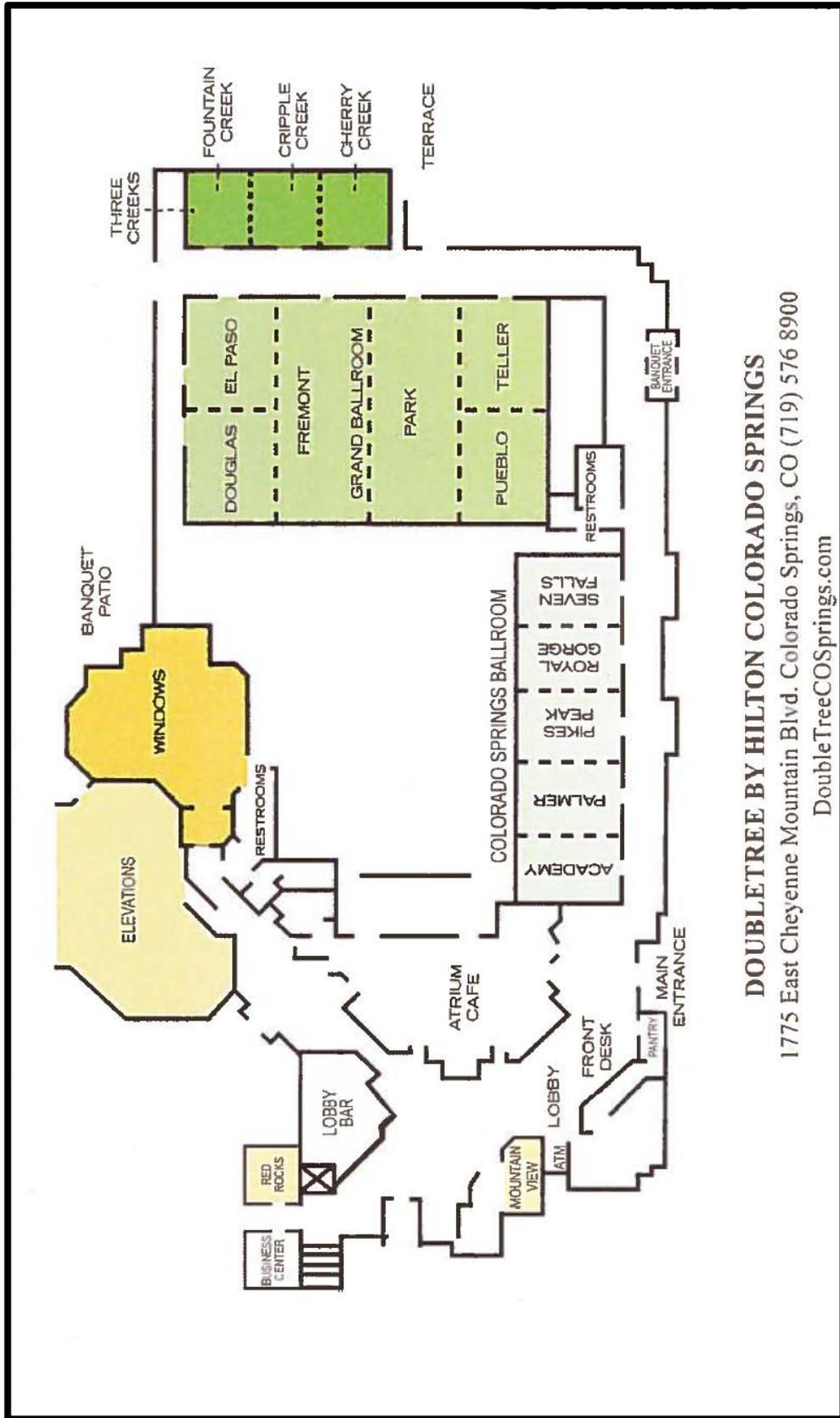
### CPE Information

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 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. 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.
- Attendees who submit a form at conference end will be send a CPE form shortly after the conference.

# Hotel Information



## DOUBLETREE BY HILTON COLORADO SPRINGS

1775 East Cheyenne Mountain Blvd. Colorado Springs, CO (719) 576 8900

[DoubleTreeCOSprings.com](http://DoubleTreeCOSprings.com)



## Keynote speakers

Nancy J. Jones, CMA, MBA



Nancy has industry experience as a Systems Administrator, Corporate Controller, and Business Consultant. She left “corporate America” to teach full time in Accounting and Information Systems for California State University-Chico in 2005 and in 2013 transferred her skills to San Diego State University where she currently teaches several graduate level courses in accounting information systems. Known for innovative teaching and curricula development, Nancy is heavily involved in the SAP University Alliances, particularly in the area of data analytics and business intelligence. She is extremely sought-after for analytics and accounting information systems presentations, training and workshops. A self-proclaimed accounting analytics evangelist, Nancy believes that all accountants and finance people need to learn to understand the data better. Nancy’s co-authored textbook, *Practical Analytics*, was published by Epistemy Press in February 2016, available at <http://store.epistemy.com/books/analytics.html>.



Susan Crosson

Susan Crosson joined Goizueta Business School in 2012. Currently she is a Senior Lecturer. Before coming to Emory, Susan served on the faculties of Santa Fe College, University of Florida, Washington University in Saint Louis, and the University of Oklahoma. She has been teaching online and speaking about online education for over 15 years. Her nearly 300 YouTube videos about accounting topics have over 7 million views and 15,000 subscribers. Over the years, Susan has been recognized with several awards for her teaching.



**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

**BIG DATA Meets Data Analytics Pre-Conference Workshop****PROGRAM SCHEDULE****(Description of Presentations and Training in Next Section of Program)****Thursday, June 23, 2016**

| <b>Time Slot</b> | <b>Room</b> | <b>Topic</b>  | <b>Speaker</b>  |
|------------------|-------------|---|---|
| 6:30-8:30        | Atrium Café | Breakfast   |   |
| 8:30 - 9:30      | Fremont     | Plenary Speaker - Big Data and Data Analytics – An Educational Perspective  | Nancy Jones - San Diego State University                      |
| 9:45-12:30       | Douglas     | A Chronological Perspective of Data management/analytics  | Tom Marshall - University of West Florida                     |
| 9:45-11:00       | El Paso     | IDEA Analytics  | Cory Windham Audimation Inc. and Sarah Bee Seattle University |
| 11:00-12:30      | El Paso     | Data Visualization with SAP Lumira  | Chelley Vician, University of St. Thomas                      |
| 12:30-1:45       | Windows     | Lunch   |   |
| 2:00-5:00        | Douglas     | Data Analytics Smorgasbord  | Nancy Jones - San Diego State University                      |
| 2:00 - 3:15      | El Paso     | Hands-on Tableau Demonstration  | Rob Levin, Tableau  |
| 3:30 - 5:00      | El Paso     | Data Analytics Classroom Exercises  | Elizabeth Haywood Sullivan – Rider University                 |
| 8:00-10:00PM     | Room 445    | <b>Hospitality Suite</b> – Hosted by Armond Dalton. Beverages and snack foods. Come relax and get to know everyone! |   |

# BIG DATA meets Data Analytics Pre-Conference Training Descriptions

**Plenary Speaker – BIG DATA and Data Analytics – An Educational Perspective**, Nancy Jones – San Diego State University

**Data Management and IBM Watson Analytics**, Tom Marshall – University of Western Florida

Data Management and IBM Watson Analytics: Data is impacting practically all things in life, and many believe the data revolution is just beginning. This session begins with a presentation and discussion of the changing characteristics of data with respect to decision support and human problem solving. The fields of design science, analytics, intelligent applications, and artificial intelligence are presented in relation to human problem solving. Following a short discussion period and break, IBM Watson Analytics, an intelligent analytic application, will be demonstrated through a use case related to accounting functionality. Participants will then be given the opportunity to use Watson Analytics in a hands-on use case with data representing customer satisfaction. IBM Watson Analytics supports academic licenses and provides hosting services and related materials for instructional and research use. Participants will have the opportunity to discuss the many benefits of the IBM Watson Analytics academic program in relation to their pedagogical needs.

**IDEA Analytics**, Cory Windham, Audimation.com and Sarah Bee, Seattle University

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.

**Data Analytics Smorgasbord**, Nancy Jones, San Diego State University

**Data Analytics Smorgasbord: a taste of analytics activities for your AIS classes** : There are many tools and techniques for analysis available for use in our classrooms. The key is to find activities that blend the technique with the content and learning objectives of our accounting and AIS courses. This four-hour hands-on workshop will introduce participants to various assignments that can be used to expose students to the analytical techniques they may use to enhance their careers and add value to their employers. Assignments can be adopted as a stand alone to introduce analytics to a course or as part of an accounting analytics curriculum. The objective of the workshop is to send you home with some great activities and ideas about how you can move more analytics into your AIS classes.

**Tableau**, Rob Levin, Tableau

**Visual Analytics with Tableau** : Join a Tableau expert for a hands-on training session to help you see and understand your data. Learn best practices for data visualization and how to create interactive visualizations and dashboards in Tableau.

**Data Analytics Classroom Exercises**, Elizabeth Haywood Sullivan- Rider University

**Building a Culture of Business Analytics: A Panoply of Brief Exercises across the Curriculum**: The paper describes how brief exercises throughout the business curriculum can help business students achieve a broader understanding of what big data and data analytics mean in the workplace. In our first phase, we have developed short analytics problems that deal with financial and managerial accounting information. We then plan to expand this approach to other courses within our business curriculum. By harnessing the data, business professionals can methodically work towards success. Our project sets the tone to begin that process.

| AIS Educator Association 18 <sup>th</sup> Annual Conference<br>Program Schedule<br>(Descriptions of Presentations and Training in Next Section of Program) |               |           |    |   |   |
|--|---------------|-----------|----|---|---|
| Friday, June 24, 2016  |               |           |    |   |   |
| 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    |    | KEYNOTE – The Future of AIS Education and the Rutgers RADAR initiative  | Miklos Vasarhelyi, Rutgers University   |
| 9:35AM-11:00AM   | Douglas       | F935-1    | 7  | Addressing AACSB's A7: Series of 8 turnkey IS modules for managerial accounting class<br><b>HANDS-ON TRAINING</b> | Ellen Monk, University of Delaware  |
| 9:35AM-11:00AM   | El Paso       | F935-2    | 9  | Using Denali Accounting software in an AIS course<br><b>HANDS-ON TRAINING</b>                                     | Mike Campbell, Montana State University Billings  |
| 9:35AM-11:00AM   | Teller        | F935-3    | 2  | Bill's Electronics: An Education Case with Find the Fraud, Duration Analysis, and Database Cube Problems          | Graham Gal, University Of Massachusetts   |
|  |               |           | 48 | Fraud Analysis in IDEA Using Big Data from a Big-box Retailer   | Nancy Jones, San Diego State University   |
|  |               |           | 54 | Uncovering Accounts Payable Fraud Using IDEA Software   | Kenny Blankenship, James Madison University   |
| 11:00AM-11:15AM  | Grand Foyer   |           |    | BREAK   |   |
| 11:15AM-12:45PM  | Douglas       | F1115-1   | 12 | Relocating the cemetery: repurposing PowerPoints for the flipped classroom<br><b>HANDS-ON TRAINING</b>            | David Fordham, James Madison University   |
| 11:15AM-12:45PM  | El Paso       | F1115-2   | 21 | Creating forecasts without using Excel<br><b>HANDS-ON TRAINING</b>  | Nancy Jones, San Diego State University   |
| 11:15AM-12:45PM  | Teller        | F1115-3   | 13 | IT Controls Testing: Assessing the Effectiveness of User Access Management  | Lorraine Lee, UNC Wilmington; Rebecca Sawyer, UNC Wilmington  |
|  |               |           | 14 | An Education Case on Logical Segregation of Duties  | Lane Lambert, UW florida  |
|  |               |           | 28 | AIS Controls for a Student Technology Ventures Lab  | Russ O'Haver, Northeastern University   |
| 12:45PM-1:45PM   | Windows       |           |    | LUNCH   |   |
| 1:45PM-3:15PM  | Douglas       | F145-1    | 53 | Teammate Analytics - A New Tool for Analytics as an Excel Add-in<br><b>HANDS-ON TRAINING</b>                      | Sarah Bee, Seattle University and Ken Petersen, Teammate  |
| 1:45PM-3:15PM  | El Paso       | F145-2    | 56 | Student Projects - Tableau and MS Outlook   | David Hayes, James Madison University   |
|  |               |           | 57 | Update on COSO and ISO ERM Revisions  | Elizabeth Pierce, Saginaw Valley State University   |
| 1:45PM-3:15PM  | Teller        | F145-3    | 6  | Effectiveness of Enterprise Resource Planning Postgraduate Education on Business Process Comprehension            | Ellen Monk, University of Delaware; Mark Lycett, Brunel University  |
|  |               |           | 25 | Lessons Learned Implementing the SAP Classic Rockers case in Accounting Information Systems                       | Del DeVries, Belmont University; Mike Garverick, Arizona State University   |
|  |               |           | 31 | Student Perception of SAP in the Undergraduate Accounting Curriculum: Challenges and Opportunities                | Patti Tilley, Frostburg State University, Joanna Shore, Frostburg State University, Shakil Rahman, Frostburg State University |
| 3:15PM-3:30PM  | Grand Foyer   |           |    | BREAK   |   |

| Friday, June 24, 2016   |   |           |      |  |   |
|-------------------------|---|-----------|------|--|---|
| 3:30PM-5:00PM           | Douglas   | F330-1    | 44   | Visual storytelling in the first accounting course<br><b>HANDS-ON TRAINING</b>                                   | Chuck Hooper, Sunita Goel, Brigitte Muehlmann, Richard Newmark,   |
| 3:30PM-5:00PM           | El Paso   | F330-2    | 19   | Using Microsoft Dynamics GP in the Cloud in your AIS course<br><b>HANDS-ON TRAINING</b>                          | Carol Borsum, Doug Pitcher  |
| 3:30PM-5:00PM           | Teller  | F330-3    | 39   | Evaluating Risk and Processing Integrity Controls over Spreadsheets: An Educational Case                         | Nancy Harp, Clemson University; Beau Barnes, Washington State University; Penelope Bagley, Appalachian State University                             |
|                         |   |           | 16   | “Excel-ellent” Spreadsheet Error Detection: An Instructional Case  | Eileen Shifflett, James Madison University; Sandra Cereola, James Madison University  |
| 8:00-10:00PM            | <b>Hospitality Suite</b> – Hosted by Armond Dalton. Beverages and snack foods. Come relax and get to know everyone! |           |      |  | Room 445  |
| Saturday, June 25, 2016 |   |           |      |  |   |
| 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 – Incorporating Big Data and Data Analytics into the AIS Curriculum                                      | Susan Crosson, American Accounting Association  |
| 9:35AM-11:00AM          | Douglas   | S935-1    | 42.1 | Classic Rockers: Transaction Processing and Internal Control in SAP for AIS Part 1<br><b>HANDS-ON TRAINING</b>   | Ronald Daigle, Ross Quarles, Fawzi Noman, Sam Houston State University  |
| 9:35AM-11:00AM          | El Paso   | S935-2    | 8    | The Lemonade Stand: An elementary case for introducing data analytics<br><b>HANDS-ON TRAINING</b>                | Sarah Bee, Seattle University, Brad Schafer, Kennesaw State University  |
| 9:35AM-11:00AM          | Fremont   | S935-3    | 4    | Accounting Information Systems Survey  | William Graves, Bemidji State University  |
|                         |   |           | 29   | Teaching Technique-REA Modeling and Table of Entities and Activities   | Adria Lindquist, Christopher Newport University   |
|                         |   |           | 37   | An Introduction to the Audit Data Standards and Analytics  | Clinton White, University of Delaware   |
| 9:35AM-11:00AM          | Cherry Cripple Creek  | S935-4    | 40   | Providing a Real-World and Information Technology Examples for Students: The Payroll Case                        | Loreen Powell, Mark Law, Michael P Shapeero, all of Bloomsburg University of Pennsylvania   |
|                         |   |           | 36   | A Data Analytics Course for Accounting Majors  | Georgia Smedley, University of Missouri at Kansas City; Gary Schneider, CSU Monterey Bay  |
|                         |   |           | 41   | Casey’s Collections: A Business Continuity and Disaster Recovery Case  | Pamela Schmidt, Washburn University, Kimberly Church, University of Missouri at Kansas City, Georgia Smedley, University of Missouri at Kansas City |
| 11:00AM-11:15AM         | Grand Foyer   |           |      | BREAK  |   |
| 11:15AM-12:45PM         | Douglas   | S1115-1   | 42-2 | Classic Rockers: Transaction Processing and Internal Control in SAP for AIS Part 2<br><b>HANDS-ON TRAINING</b>   | Ronald Daigle, Ross Quarles, Fawzi Noman, all of Sam Houston State University   |
| 11:15AM-12:45PM         | El Paso   | S1115-2   | 20   | Data Analysis and Business Modeling: Using Microsoft Excel to support Data Analytics<br><b>HANDS-ON TRAINING</b> | Pam Neely   |

| Saturday, June 25, 2016 |                      |         |    |  |   |
|-------------------------|----------------------|---------|----|--|---|
| 11:15AM-12:45PM         | Cherry Cripple Creek | S1115-3 | 15 | Analysis of Audit Opinions for Bankrupt Companies Using Excel, Access, and R   | Seungjae Shin, Mississippi State University, Meridian; Kevin Ennis, Mississippi State University, Meridian  |
|                         |                      |         | 17 | Reducing the compartmentalization in accounting education through the use of multi-discipline accounting information systems scenarios | Neal Steed, Georgian Court University; Susan E. O. Field, Georgian Court University   |
|                         |                      |         | 23 | Audit Analytics Knowledge Required of Auditors: the Auditing Information Systems Classroom   | Deniz Appelbaum, Rutgers University; Miklos Vasarhelyi, Rutgers University; Ting Sun, Rutgers University; D. Scott Showalter, North Carolina State University |
| 11:15AM-12:45PM         | Fremont              | S1115-4 | 30 | Learning ERP with Microsoft Dynamics AX  | Doug Pitcher Carol Borsum, Armond Dalton Publishers   |
|                         |                      |         | 35 | Effective Curriculum Implementation of the Systems Understanding Aid   | Sara Bergman, Central College   |
| 12:45PM-1:45PM          | Windows              |         |    | LUNCH  |   |
| 1:45PM-3:15PM           | Douglas              | S145-1  | 32 | Intro to XBRL (including new analytics tools)<br><b>HANDS-ON TRAINING</b>  | Skip White, University of Delaware  |
| 1:45PM-3:15PM           | El Paso              | S145-2  | 52 | <b>Certiport MS Office and QuickBooks Certifications HANDS-ON TRAINING</b>   | Sarah Bee, Seattle University and John Reseska, PearsonVue  |
| 1:45PM-3:15PM           | Fremont              | S145-3  | 18 | Using Real-World Data: A Classroom Exercise in Data Cleansing and Interpretation   | Amy Igou, University of Northern Iowa; Rex Karsten, University of Northern Iowa; Kristin Moser, University of Northern Iowa                                   |
|                         |                      |         | 22 | Rethinking the Role of QuickBooks in the AIS Course  | Bradley Lail, Baylor University; Kathy Hurtt, Baylor University   |
|                         |                      |         | 49 | Perceptual Incongruence among Financial, IT and Operational Auditor when using Generalized Audit Software in the Audit                 | Marianne Bradford, North Carolina State University  |
| 1:45PM-3:15PM           | Cherry Cripple Creek | S145-4  | 34 | Update on AIS Educator's Journal   | David Hayes, James Madison University, Ronny Daigle, Sam Houston State University)  |
|                         |                      |         | 55 | Teaching Your First AIS Class: A Survival Guide  | Cynthia Frownfelter Lohrke, Samford University; Gary Schneider, CSU Monterey Bay  |
| 3:15PM-3:30PM           | Grand Foyer          |         |    | BREAK  |   |
| 3:30PM-5:00PM           | Douglas              | S330-1  | 33 | Advanced XBRL – the audit data standards <b>HANDS-ON TRAINING</b>  | Skip White, University of Delaware  |
| 3:30PM-5:00PM           | Cherry Cripple Creek | S330-2  | 38 | ERP in the AIS Classroom – Lessons to be Learned before Leaping  | Greg Krippel, Coastal Carolina University; Janette Moody, The Citadel   |
|                         |                      |         | 45 | Connecting the dots: Exploring the use of enterprise systems to teach accounting concepts across the accounting curriculum             | Chelley Vician, University of St. Thomas; Kristian Mortenson, University of St. Thomas  |
|                         |                      |         | 51 | Closing the Gaps Within Traditional ERM  | James Goldstein   |

| Saturday, June 25, 2016 |                      |        |    |   |  |
|-------------------------|----------------------|--------|----|---|--|
| 3:30PM-5:00PM           | Seven Falls          | S330-3 | 24 | Increasing Focus and Reducing Student Stress through Mindfulness: An Intervention in the Accounting Systems Class   | Dan Stone, Univ. of Kentucky; Yu-Tzu Chang, National Chengchi University         |
|                         |                      |        | 27 | Evidence Based Learning in AIS  | Russ O'Haver, Northeastern University  |
|                         |                      |        | 46 | How to Write and Administer a Software Test   | Rose Martin, Cal Poly Pomona   |
| 3:30PM-5:00PM           | Cherry Cripple Creek | S330-4 | 10 | Use of Practitioners in the Design and Implementation of an AIS Class   | Christopher Aquino, Niagara University   |
|                         |                      |        | 11 | Topics for the Accounting Information Systems Course: what do AIS educators think is important?                     | Margaret Garnsey, Siena College  |
| 6:00PM-9:00PM           |                      |        |    | <u>GARDEN OF THE GODS PARTY</u>  | <b>See map on page 5</b>   |
| Sunday, June 26, 2016   |                      |        |    |   |  |
| 6:30AM-8:30AM           | Atrium Café          |        |    | BREAKFAST   |  |
| 9:00AM-12:00PM          | Windows              | SU9:00 | 60 | Best Practices in AIS Education   | Debra Cosgrove, University of Nebraska at Lincoln, Sarah Bee, Seattle University |
| 12:00PM                 | Windows              |        |    | LUNCH   |  |

# AIS Educator Conference

## Presentation & Training Descriptions

### **Friday 8:30AM – 9:30AM**

**KEYNOTE- The future of AIS Education and the RADAR initiative (The Rutgers AICPA Data Analytics Research initiative),**  
Miklos Vasarhelyi (Rutgers University)

### **Friday 9:35AM – 11:00AM**

**Addressing AACSB's A7: Series of 8 turnkey IS modules for management accounting class HANDS-ON TRAINING,** Ellen Monk  
(University of Delaware)

In response to the AACSB's A7 requirement for Accounting curriculum to include information systems, an experimental class was run at a large research university for two semesters. This experimental class was based on the traditional Managerial Accounting class, the second level Accounting class taken by all business majors, with 8-50 minute classes replaced with information systems exercises related to the coursework and conducted as hands-on sessions in the computer lab. An Accounting professor continued to teach the Accounting portion of the class, while a Professor of MIS taught the information systems portion. The topics presented and practiced, dovetailed with the content of the course and with the requirements of A7. This hands-on session will lead the participants through parts of each exercise in order to allow insight into how these modules fit well into a Managerial Accounting class.

**Using Denali Accounting software in an AIS course HANDS-ON TRAINING,** Mike Campbell (Montana State University, Billings)

I use the Denali accounting software free from Cougar Mountain Accounting Software out of Boise, ID in my AIS course. For me, the software is the right balance between being robust enough to allow the students to do a lot and learn about a myriad of features available in a typical AIS, but not so complicated that it overwhelms the students. I will explain how I handle the Denali part of the course, the potential problems and how to avoid them. I would share all the materials I have developed. I could do the presentation, including demonstrating some of the features of the software in whatever time is available. A 45-60 minute session would be sufficient to explain what I do and demonstrate the software. A 90 minute session would be best if you wanted a hands-on situation so folks could actually get into and work with the software.

**Bills Electronics: An Education Case with Find the Fraud, Duration Analysis, and Database Cube Problems,** Graham Gal  
(University of Massachusetts)

The use of data in AIS education allows students to understand how conceptual models are connected to actual transactions. Unfortunately, large sets of data from companies are not readily available. While some data sets are now becoming available from municipalities, for example, two problems arise. First, the data usually consists of a single type of transaction. In addition, the data does not allow for an analysis of agents participating in the transaction or connection of transactions to triggers. A second issue, direct evidence related to specific topics, may not be present in the data set. For these reasons this paper discusses a data set that was created through a simulation. Because the data artificial it incorporates specific issues covered in an AIS class. This case looks at three specific topics; evidence of a fraud, differences in duration of steps in a business process, and finally, design issues that can result in segregation of duties problems.

**Fraud Analysis in IDEA Using Big Data from a Big-box Retailer,** Nancy Jones (San Diego State University)

The case study uses actual transactional data from a big box retailer and provides an opportunity for students to experience SQL query tools and an accounting audit tool (IDEA). Students are required to write up their findings and make recommendations accordingly. This presentation will highlight the learning objectives, assignment details, and opportunities for adoption of big data concepts in your class. In addition, a demonstration of the software tools will provide you with a better understanding of the impact the activity might have in your class.

**Uncovering Accounts Payable Fraud Using IDEA Software, David Hayes (James Madison University)**

Interactive Data Extraction and Analysis (IDEA) is a powerful and useful data analysis tool in the world of auditing and accounting. Computer assisted audit techniques (CAATs) such as IDEA are frequently used in both audit engagements and fraud investigations. It has become increasingly more important for accounting students to gain knowledge and experience using CAATs software before entering the work world. A basic understanding of how these types of software are used and when is the appropriate time to use them is a valuable skill that will help young professionals gain a competitive advantage over their peers. This case will allow students to see how IDEA can be used to uncover potential fraud within a company, and improve both the effectiveness and efficiency of an audit. More specifically, this case will give students the opportunity to familiarize themselves with IDEA and learn some of its potential uses.

**Friday 11:15AM – 12:45PM**

**Relocating the cemetery: repurposing PowerPoints for the flipped classroom HANDS-ON TRAINING, David Fordham (James Madison University)**

This 90-minute session will provide tips and tricks for creation (or revision) of your PowerPoint slides, taking them well beyond the "death-by-bullet-point" model. The session will concentrate on advanced PowerPoint features that build and maintain interest without creating the dreaded "distraction factor". Special attention will be devoted to tailoring a presentation for effective asynchronous learning, including how to easily (the keyword here is "easily") convert your slides into a professional-quality video, suitable for use as out-of-class material for a flipped classroom or as supplemental review for traditional classroom students.

**Creating forecasts without using Excel HANDS-ON TRAINING, Nancy Jones (San Diego State University)**

This session will demonstrate and provide a simple hands-on activity using an exponential smoothing forecasting model for bankruptcy predictions that can be adapted by AIS and other accounting faculty in their classrooms to illustrate the benefits of supervised data models over more simplistic models. It also illustrates the use of data visualizations to communicate results of the analysis. Optional variations on the exercise will also be discussed.

**IT Controls Testing; Assessing the Effectiveness of User Access Management, Lorraine Lee (UNC, Wilmington), Rebecca Sawyer (UNC, Wilmington)**

This educational case focuses on the testing of IT controls related to user access management. The purpose of this case is two-fold: 1) educate students on one specific type of IT control -- user access management and 2) to improve students' Excel skills through tasks related to testing of the control. Through the use of a case scenario related to new and terminated employees, students utilize Excel skills (vlookup, index and match, text functions) to determine if the user accounts have been properly updated.

**An Education Case on Logical Segregation of Duties, Lane Lambert (UW, Florida)**

This education case helps Accounting Information Systems (AIS) students better understand how to set up, maintain, and control users' logical access to AIS and Enterprise Resource Planning (ERP) application systems. The case contains two appendices that describe two companies: a small business that uses QuickBooks and a midsize business that uses SAP. Instructors that use QuickBooks in their AIS classes use Appendix A that teaches students how to set up user Identifications (IDs), passwords, and Logical Segregation of Function in QuickBooks Premier Accountant. Instructors that use SAP in their AIS classes use Appendix B that teaches students how to use SAP's Profile Generator to set up Logical Segregation of Function in SAP. Also, the case teaches students general concepts for administering user IDs, passwords, and Logical Segregation of Function. The case shows how Logical Segregation of Function in AIS and ERP achieves separation of authorization, record keeping, and custody.

**AIS Controls for a Student Technology Ventures Lab**, Russ O' Haver, (Northeastern University)

Northeastern University has a student ventures lab (IDEA), involving over 750 ventures raising in excess of \$25 million in external funding. Given the nature of this co-circular activity, there are a number of control issues present in both the ventures and the lab. This presentation will provide insights in working with various ventures as to the most prevalent control issues and suggested remedies, as well as a format for increasing venture awareness of this topic. Also, a specific AIS group project will be presented, which involved AIS students themselves identifying and analyzing these issues using standard AIS frameworks. The presentation will be provided via PowerPoint, but a template will be available as to best practices -- by venture stage -- for use at other institutions. Additionally, the presentation will involve presenting my experience on how best to structure the involvement of Accounting students in student venture type settings (a great learning opportunity).

**Friday 1:45PM – 3:15PM**

**Teammate Analytics- A New Tool for Analytics as Excel Add-in HANDS-ON TRAINING**, Sarah Bee (Seattle University), Ken Peterson (Teammate)

TeamMate Analytics is an Excel Add-on providing a robust data analytics tool. In this hands-on session we will demonstrate a classroom case.

**Students Projects- Tableau and MS Outlook**, David Hayes (James Madison University)

As large databases and “big data” becomes more and more important, organizing this data becomes a major key to success in the business world. By being able to manipulate large databases effectively employees can stay one step ahead of competition and complete their work more efficiently and completely. By gaining experience with Tableau software students will be able to enter the business world with a beneficial skill that can set them apart from others. This case intends to serve as an introduction into Tableau Software.

**Update on COSO and ISO ERM Revisions**, Elizabeth Pierce (Saginaw Valley State University)

The process of revising both COSO ERM and ISO 31000 guidelines is in full swing. Recently, COSO released an exposure draft with the hope that the new guidelines will be published in late fall, 2016. ISO, on the other hand, is slogging through about 1000 questions about their guidelines in an attempt to revise and update. I will present an update on both processes.

**Effectiveness of Enterprise Resource Planning Post Graduate Education on Business Process Comprehension**, Ellen Monk (University of Delaware), Mark Lycett (Brunel University)

Enterprise Resource Planning Systems (ERP) are very large software programs that control every aspect of a company from sales to accounting to supply chain to human resources. ERP systems promote efficient business processes and universities are using ERP systems in an experiential manner to teach business processes. The authors present a comprehensive research study to measure business process learning from experiential ERP. Using a business simulation game as a representation for understanding business processes, students from a postgraduate degree program in the UK are assessed both quantitatively and qualitatively. The results validate the efforts of those using ERP in the classroom.

**Lessons Learned Implementing the SAP Classic Rockers case in Accounting Information Systems**, Del DeVries (Belmont University), Mike Garverick (Arizona State University)

The SAP University Alliance provides the enterprise system tools to apply accounting and business process concepts in a “live” environment. However, use of SAP requires faculty to learn to use the application and to integrate its use with course concepts. Change is difficult, even when faculty are motivated to integrate technology skills into the classroom. Another hurdle is the requirement to troubleshoot student problems in a complex system that the faculty member has also recently started to use. To help alleviate some of these obstacles, this paper provides a summary of teaching tips for instructors implementing the Classic Rockers (CR) Case. Based on two professors shared experiences, we discuss our recommendations of what we have found useful in anticipating and overcoming student difficulties and technical issues. Additionally, we present teaching “tips and tricks” to help expand and explore the learning opportunities available while teaching the CR Case.

**Student Perception of SAP in the Undergraduate Accounting Curriculum: Challenges and Opportunities**, Patti Tilly (Frostburg State University), Joanna Shore (Frostburg State University), Shakil Rahman (Frostburg State University)

SAP has been integrated within the business curriculum at a public college in the mid-Atlantic region. Specifically for accounting students, SAP has been taught in the Accounting Systems course. In addition, SAP instruction has been included in selected management courses that are required for accounting students. The professors of the courses integrating SAP into the curriculum are conducting research about the student perceptions of their SAP experience.

This research is preliminary in that the data is collected and the literature review has started but the paper is still in the preliminary writing stage and the data has not been analyzed. We expect the paper to be written and the data analyzed before the conference convenes. The authors hope presenting this paper at the conference and getting feedback about the research paper and methods before submitting to a journal will enhance the research paper.

#### **Friday 3:30PM – 5:00PM**

**Visual storytelling in the first accounting course HANDS-ON TRAINING**, Chuck Hooper ( Blalytics, Inc., Tableau Zenmaster ), Sunita Goel (Siena College), Brigitte Muehlmann (Babson College), Richard Newmark (Northern Colorado University)

Goal: Use a “follow along” learning example to demonstrate visual storytelling with accounting data for students’ first accounting course. Technology Applications: MS Excel and Tableau. Instructor Benefits: Visual storytelling attracts students’ attention and has the potential to improve retention; develop instructors’ and students’ skills to quickly and effectively communicate data insights; prepare students for tomorrow’s work force; enable students to quickly understand data at a deep level; provide a tool (Tableau) with a shallow learning curve allows students to focus on the power of data visualization instead of being overwhelmed by the tool.

**Using Microsoft Dynamics GP in the Cloud in your AIS course HANDS-ON TRAINING**, Carol Borsum, Doug Pitcher

Doug Pitcher (DynamicsCloud), and Carol Borsum (Armond Dalton Publishers) Attend this session to gain experience with Microsoft Dynamics GP in the cloud. Armond Dalton’s Dynamics GP cloud textbook has been successfully used by over 3500 students in its current edition. Microsoft Dynamics GP Web client 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. Carol Borsum will be on hand to answer any questions about the textbook.

**Evaluating Risk and Processing Integrity Controls over Spreadsheets: An Educational Case**, Nancy Harp (Clemson University), Beau Barnes (Washington State University), Penelope Bagley (Appalachian State University)

This case requires you to create a spreadsheet inventory, assess the risk related to each spreadsheet inventoried, and perform internal control testing on the spreadsheet deemed to be of the highest risk. Completing the case will benefit you in many ways. First, the case provides practice identifying and explaining various spreadsheet controls. Second, this case will familiarize you with creating spreadsheet inventories and determining impact and likelihood assessments of errors within spreadsheets. Third, the case will provide you with practice testing spreadsheet controls and detecting spreadsheet errors. Finally, this case will increase your awareness of the pervasiveness and potential negative impact spreadsheet errors can have on financial reporting.

**“Excel-ellent” Spreadsheet Error Detection: An Instructional Case**, Eileen Shifflet (James Madison University), Sandra Cereola (James Madison University)

Management relies on spreadsheet information to make important business decisions. The accounting and financial sector is particularly dependent on spreadsheets. Empirical studies provide evidence that spreadsheet errors are pervasive. This instructional case provides students the opportunity to test their “spreadsheet error detection” skills. Students are required to identify and correct a variety of errors planted in a spreadsheet and are then asked to formulate recommendations for mitigating such errors in the future.

### **Saturday 8:30AM – 9:30AM**

**KEYNOTE- Incorporating Big Data and Data Analytics into the AIS Curriculum**, Susan Crosson (American Accounting Association)

Need a new favorite case? Don't know how to start or where to find data? This session will help you identify the websites and resources you want to bring big data and analytics into your courses.

### **Saturday 9:35AM – 11:00AM**

**Classic Rockers: Transaction Processing and Internal Controls in SAP for AIS Part 1 HANDS-ON TRAINING**, Ronald Daigle (Sam Houston State University), Ross Quarles (Sam Houston State University), Fawzi Noman (Sam Houston State University)

Conference participants will obtain hands-on SAP experience with a case designed for the introductory AIS course. The case contains interrelated sets of exercises in procurement (materials management), production, sales and distribution, and financial and cost accounting. Instructors with minimal SAP knowledge can successfully learn and use the case in their AIS courses. An overview of both SAP and the case will be given, followed by conference participants completing exercises in procurement. With the logon information and access instructions provided, conference participants can complete all remaining exercises on their own. Internal control concepts emphasized with completing the case will also be discussed. In addition, key modifications to the case will be discussed, particularly how each student is given his/her own company code and credit checks are now performed at the same of sales.

**The Lemonade Stand: An elementary case for introducing data analytics, HANDS-ON TRAINING**, Sarah Bee (Seattle University), Brad Schafer (Kennesaw State University)

Using a basic business scenario, this case provides a stand-alone project focusing on data extraction and reporting. In this case students assume the role of a professional determining what questions can and should be answered based the information system and reporting needs of the business. Then, the student develops queries to answer various business questions. To assist the student with the data analytics, an appendix to this case provides a step-by step tutorial for using Microsoft Access specifically to answer questions developed in the case. Finally, the case provides assessments to reinforce the student knowledge from the case. Students learn to 1) understand the business from narrative description and data analysis, 2) develop a list of output/reports needed to satisfy the basic business needs, 3) develop a list of output/reports/graphs that would be beneficial for management decision making, and 4) develop queries using reports and graphs.

**Accounting Information Systems Survey**, William Graves (Bermidji State University)

The majority of AIS courses introduce students to a computerized system. The most effective choice should be a program that is comprehensive but also has the potential for actually being used by the students in their career. A survey was conducted of all students graduating with an accounting major in the last five years. This paper / presentation will focus on those responses and compare them to national market share information. Note - the attachments will be used in the presentation in Colorado Springs (June 2016) but the final version is in process.

**Teaching Technique- REA Modeling and Table of Entities and Activities**, Andrea Lindquist (Christopher Newport University)

To adequately prepare a Table of Entities and Activities using REA Modeling.

**An Introduction to Audit Data Standards and Analytics**, Skip White (University of Delaware)

The AICPA's Emerging Assurance Technologies Task Force, has issued the second edition of the Audit Data Standards (ADSs) designed to "standardize the format of data fields and files commonly requested for audit and related purposes" (AICPA, 2015). 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. On every audit engagement, whether external or internal, auditors must request data from a client's information systems and each system is unique in terms of field names, file names, and data structures. As you will see, the benefits of standardization are immediate for communication purposes but go much further in improving the audit process, including analyzing the data.

**Providing a Real-World and Information Technology Examples for Students: The Payroll Case**, Loreen Powel (Bloomsburg University of Pennsylvania), Mark Law (Bloomsburg University of Pennsylvania), Michael P. Shapeero (Bloomsburg University of Pennsylvania)

As the accounting profession becomes increasingly more complex, spreadsheets can be utilized to make accounting related tasks more effective and efficient. As such, a payroll case was created to help students develop a working knowledge of numerous advanced functions, formulas, and data linkages in Microsoft Excel as applied to the payroll process. The payroll case has been tested and utilized as classroom activity over the last six semesters. This paper will describe the collaboration between AIS and ITM professors who used an integrative task to prepare payroll for a company, present the case study, and provide instructor and students' feedback as well as lessons learned. Currently, informal student feedback is positive as this payroll case helped students learn via a real-world example. This paper may inspire and help educators to duplicate, recreate, or enhance their own spreadsheets/classroom materials.

**A Data Analytics Course for Accounting Majors, Georgia Smedley (University of Missouri at Kansas City)**, Gary Schneider (CSU Monterey Bay)

Big data and data analytics have become important areas in which accounting program graduates are now expected to be conversant. The major accounting firms all have initiatives to integrate data analytics in their audit practices, and many major companies and other large organizations have increased their use of analytic tools in making use of large volumes of data, much of it high-velocity data. Both AACSB standards for accounting programs and the AAA-AICPA Pathways Commission have emphasized the importance that big data and data analytics skills have in the current business environment into which accounting graduates will enter. In this paper, we describe the process undertaken to design a data analytics course for accounting majors, outline the options considered, discuss how the course was revised, and conclude with recommendations for others facing the challenge of creating such a course.

**Casey's Collection: A Business Continuity and Disaster Recovery Case**, Pamela Schmidt (Washburn University), Kimberly Church (University of Missouri at Kansas City), Georgia Smedley (University of Missouri at Kansas City)

The 2016 KPMG Board Leadership Center stated "assessing company's vulnerability to business interruption and its crisis readiness" are among the Board of Director's highest priorities. Management planning for business interruptions are supported by the activities of event identification, risk assessment, risk response, control activities, along with the information and communication components from the COSO ERM internal control framework. This real-world educational case is based on current BCP and DRP industry standards and techniques. It provides auditing and accounting information system students with a BCP-DRP project centered on a small fictitious public corporation (utilized across multiple education cases). The case also places an emphasis on threat assessment, critical thinking, contingency planning, and exercising clear and concise business writing skills.

#### **Saturday 11:15AM – 12:45PM**

**Classic Rockers: Transaction Processing and Internal Controls in SAP for AIS Part 1, HANDS-ON TRAINING**, Ronald Daigle (Sam Houston State University), Ross Quarles (Sam Houston State University), Fawzi Noman (Sam Houston State University)

Conference participants will obtain hands-on SAP experience with a case designed for the introductory AIS course. The case contains interrelated sets of exercises in procurement (materials management), production, sales and distribution, and financial and cost accounting. Instructors with minimal SAP knowledge can successfully learn and use the case in their AIS courses. An overview of both SAP and the case will be given, followed by conference participants completing exercises in procurement. With the logon information and access instructions provided, conference participants can complete all remaining exercises on their own. Internal control concepts emphasized with completing the case will also be discussed. In addition, key modifications to the case will be discussed, particularly how each student is given his/her own company code and credit checks are now performed at the same of sales.

**Data Analysis and Business Modeling: Using Microsoft Excel to support Data Analytics, HANDS-ON TRAINING**, Pam Neely (The College at Brockport SUNY)

Microsoft Excel is the number one software tool used in the field of accounting. Even experts in Excel rarely feel that they use more than 20% of the power of Excel. As data analytics moves from buzz word to practice, this tool becomes increasingly more relevant in turning data into information. Using Microsoft Excel 2013: Data Analysis and Modeling as a guide, this hands-on training session will introduce multiple Excel techniques that can support data analytics including, but not limited to PowerPivot, PowerView, database statistical functions, inventory modeling and product pricing models. Discussion of Excel as a tool, and interactive feedback from the participants may lead to additional techniques being discussed Proposed Conference Needs: The proposed time estimate to cover multiple techniques is 90-minutes. Coverage of fewer techniques can be achieved in a 45-minute session. I require that the conference provide laptops, and also that Excel 2013 be installed on the laptops

**Analysis of Audit Opinions for Bankrupt Companies using Excel, ACCEES and R**, Seungjae Shin (Mississippi State University, Meridian), Kevin Ennis (Mississippi State University, Meridian)

Developing a predictive model for bankruptcies has a long history in financial research. Using financial ratios to predict bankruptcies has been the main methodology while more recent research has attempted to improve the model by including corporate governance, a non-financial variable. In this study, we expand the non-financial variables in audit reports, which contain going concern and/or internal control issues as well as several financial ratios to investigate the relationship among auditor's opinions, financial ratios, and a company's bankruptcy. In this study, the author collects U.S. public companies' financial ratios and audit report opinions about going concern and internal control and analyze whether there is a strong relationship between these collected data and public companies' existence. The collected data is manipulated by excel and access and analyzed by R. Because it is a research in progress, results will be expected at the time of AIS Educators conference.

**Reducing the compartmentalization in accounting education through the use of Multi-discipline accounting information systems scenarios**, Neal Steed (Georgian Court University)

Students routinely exhibit difficulty in associating accounting concepts across multiple courses. This teaching aid presents a cross discipline approach to the teaching of flowcharting using business law concepts instead of traditional accounting business processes. By combining these two concepts in one exercise statistically significant improvement was seen in both areas. Students routinely exhibit difficulty in associating accounting concepts across multiple courses. This teaching aid presents a cross discipline approach to the teaching of flowcharting using business law concepts instead of traditional accounting business processes. By combining these two concepts in one exercise statistically significant improvement was seen in both areas.

**Audit Analytics Knowledge required of Auditors: the Auditing Information Systems Classroom**, Denniz Appelbaum (Rutgers University), Miklos Vasarhelyi (Rutgers University), Ting Sun (Rutgers University), D. Scott Showalter (North Carolina State University)

This position paper proposes that the time has arrived for an expanded approach in audit education: just as accounting has accounting information systems (AIS) coursework, so should the audit curriculum include an auditing information systems (AUIS) class. Because there is little room for additional topics in the typical audit course, especially one with such significance and depth, this paper proposes that a second audit course should be required: Auditing Information Systems (AUIS). This AUIS course content would prepare auditors of all types for the evolving analytical demands made on their profession in the current business environment. An audit analytics matrix serves as the foundation for the subjects to be covered (see table 1) and as a guideline regarding what combination of knowledge and skills would be required and to what degree for different audit tasks. This paper proposes a basic curriculum for an AUIS class.

**Learning ERP with Microsoft Dynamics AX**, Doug Pitcher, Carol Borsum, Armond Dalton Publishers

Doug Pitcher, DynamicsCloud attend this session to learn how Microsoft Dynamics AX in the Cloud can be used by your students as a hands-on approach to learning ERP. Doug Pitcher, DynamicsCloud Director of Academic Relations, will provide an overview of the AX software and will cover various modules, using sample lessons/course material from an upcoming Microsoft Dynamics AX textbook.

### **Effective Curriculum Implementation of the Systems Understanding Aid , Sara Bergman (Central College)**

AIS educators considering bringing an ERP system into their courses have many questions: what are the costs & benefits? Unfortunately, no single place or articles exists to provide answers to these questions. Therefore, the authors have researched & organized a comprehensive overview of critical ERP adoption knowledge. Research reviewed included Le Duc (2015) which identifies five critical success factors for implementing ERP. We found an article by Bandyopadhyay et. al (2013) in which they surveyed over ERP managers at 557 U.S. companies asking them to identify the ERP knowledge, skills & abilities our accounting majors need. Evidence of higher starting salaries for students with more ERP knowledge, skills and abilities is documented by Conan & Douglas (2012) who found that in 2010 there is a \$5,000 premium for graduates with ERP in their coursework. Our goal is to provide the AIS educator will all the information they need to successfully integrate an ERP into their AIS.

### **Saturday 1:45PM – 3:15PM**

#### **Introduction to XBRL (Including new analytics tool), HANDS-ON TRAINING, Skip White (University of Delaware)**

The objective of this workshop is to introduce and update accounting educators on the Extensible Business Reporting Language (XBRL) including an introduction to two newly available XBRL instance document analysis tools. XBRL is an XML vocabulary for business operations and financial reporting. In 2016, 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 2016 taxonomy, iXBRL, and a couple of new tools now available for analyzing XBRL instance documents. No prior experience with XML or XBRL is expected.

#### **Using Real-World Data: A Classroom Exercise in Data Cleansing and Interpretation, Amy Igou (University of Northern Iowa), Rex Karsten (University of Northern Iowa), Kristin Moser (University of Northern Iowa)**

Many classroom projects used to develop data analysis skills work with data that has been cleaned and easy to use. This classroom project focuses on the learning opportunities available while using real-world data. The project focused on the data preparation that is needed before analysis can begin.

#### **Certiport MS Office and QuickBooks Certifications, HANDS-ON TRAINING, Sarah Bee (Seattle University), John Reseska (PearsonVue)**

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.

#### **Rethinking the Role of QuickBooks in the AIS Course, Bradley Lail (Baylor University), Kathy Hurtt (Baylor University)**

How do you demonstrate a computerized accounting system to your students in an environment where there is pressure to reduce the number of accounting hours students are required to take, and there is no interest or support for a “how to” course? Instead of relying on an education package that was expensive and not designed for our Accounting Information Systems course, we created a “homemade” assignment that better integrates with our curriculum, provides project flexibility, enables students to develop a deeper understanding of the software, and saves students money. We introduce students to the owner Steve and his sole proprietor private-investigations company “Bear Investigations” business. Students are required to complete a variety of transactions (loans, hiring sub-contractors, billing and paying bills). At month-end, students complete a bank reconciliation and financial statements. They must also use proper documentation to summarize the major processes of the business.

**Perceptual Incongruence among Financial, IT and Operational Auditor when using Generalized Audit Software in the Audit,** Marianne Bradford (North Carolina State University)

Prior research has studied factors that influence (or discourage) auditors' intention or actual usage of Generalized Audit Software (GAS). However, what is lacking in the literature is whether auditor role influences their perceptions of GAS benefits. The purpose of this study is examine whether auditor role impacts perceptions of GAS benefits. We employ a qualitative research approach to explore the potential perceptual incongruences regarding GAS use in the audit environment. Survey responses from 277 financial, IT, and operational auditors were analyzed in the context of Orlikowski and Gash' insights (1994) regarding the impact of users' cognitive structures (i.e. technological frames) in technology adoptions. Our findings establish that incongruence in technological frames among auditor roles affect perceived benefits of GAS usage because of a different understanding of the nature of the technology, the technology strategy, and the technology-in-use vary among groups.

**Update on AIS Educator's Journal,** David Hayes (James Madison University), Ronald Daigle (Sam Houston State 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), Gary Schneider (CSU Monterey Bay)

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 and Cynthia have over 40 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

**Saturday 3:30PM – 5PM**

**Advanced XBRL – the Audit Data Standard, 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; version 2.0 was released in July 2015. They are designed to facilitate and streamline the extraction of data from a client's ERP/AIS system. The preferred format for the extracted data is in an XBRL GL document. In this form, it documents the data extraction process, it can be validated, and then used in analysis packages This workshop is designed to expose AIS educators to the ADSs, their implementation in XBRL GL, and their analysis. Basic knowledge of XBRL is expected.

**ERP in AIS Classroom- Lessons to be Learned before Leaping,** Greg Krippel (Coastal Carolina University), Janette Moody (The Citadel)

AIS educators who are considering bringing an ERP system into their courses have many questions: what are the costs & benefits? Unfortunately, no single place or articles exists to provide answers to these questions. Therefore, the authors have researched & organized a comprehensive overview of critical ERP adoption knowledge. Research reviewed included Le Duc (2015) which identifies five critical success factors for implementing ERP. We found an article by Bandyopadhyay et. al (2013) in which they surveyed over ERP managers at 557 U.S. companies asking them to identify the ERP knowledge, skills & abilities our accounting majors need. Evidence of higher starting salaries for students with more ERP knowledge, skills and abilities is documented by Conan & Douglas (2012) who found that in 2010 there is a \$5,000 premium for graduates with ERP in their coursework. Our goal is to provide the AIS educator will all the information they need to successfully integrate an ERP into their AIS.

**Connecting the Dots: Exploring the use of Enterprise Systems to teach accounting concepts across the accounting curriculum,** Chelley Vician (University of St. Thomas), Kristen Mortenson (University of St. Thomas)

This paper provides an example of how accounting educators can utilize enterprise systems as part of teaching accounting concepts in a thoughtful, integrated fashion across the accounting curriculum. We describe how a specific enterprise system (SAP) has been used to help accounting students "connect-the-dots" of accounting concepts to real-life business situations. We also highlight how these tangible, hands-on system experiences with a market-leading, integrated, enterprise system are increasing student placement opportunities with regional company recruiters.

### **Closing the Gaps Within Tradition ERM, James Goldstein**

Numerous high-profile cases have demonstrated the importance of strong enterprise risk management (ERM) programs at organizations. A study by the Financial Executives Research Foundation (2010) has found that surveyed organizations often focus primarily on strategic risks, or big-picture risks, or operational risks, or business process level risks. This leaves a considerable gap in the overall risk management process. This work attempts to close this gap by exploring how organizations can manage both strategic and operational risks in a more holistic manner.

### **Increasing Focus and Reducing Student Stress through Mindfulness: An Intervention in the Accounting Systems Class, Dan Stone (University of Kentucky), Yu-Tzu (National Chengchi University)**

Students preparing for high stakes examinations, e.g., the CPA exam, often experience high stress and lower concentration. We designed an intervention using voluntary mindfulness practices to reduce student stress. Participants were Masters of Accountancy (MAcc) students (n = 39 to 43) enrolled in an intensive, six-week, advanced accounting systems class that met four times weekly. The mindfulness intervention included two lectures and daily, voluntary, five-minute mindfulness exercises. Students completed four assessment surveys: pre-class, baseline, and two post-implementation assessments. Preliminary analysis indicates that most students perceived the intervention to be useful in reducing stress and increasing focus although the initial analysis of objective measures of stress and focus do not support intervention effectiveness. Hence, mindfulness practices, perhaps implemented with a more comprehensive manipulation, may be one strategy for reducing accounting student stress.

### **Evidence Based Learning in AIS, Russ 'O Heaver (Northeastern University)**

This presentation, a framework for early stage research, draws on three related themes. First, will be my experience (largely from participating in the Faculty Scholars program at Northeastern University) on methods to map learning objectives and formally measure student learning rates thereto (in a "flipped" classroom environment). Second and third, will be applying this to my approach to service learning in the AIS context as well as integrating Excel skills specifically (and ERP skills generally) across the Accounting curriculum. The service learning effort pertains to having my AIS students undertake systems' building for not-for-profit organizations (a local giving circle, a community health care clinic, a food security organization and a land trust). The Excel skills component draws on "needs" voiced by the NU Accounting Department's Business Advisory Board as well as complementary approaches in Financial Accounting and the elective introduction to computer science course.

### **How to Write and Administer a Software Test, Rose Martin (Cal Poly Pomona)**

Traditionally, accounting faculty rely on test banks, provided with textbooks, to design testing assessment measures. But what about the test where students use the computer to solve accounting problems; how do faculty design these types of tests? And why are they so important for students to master, to become proficient successful practitioners? In this session we will demonstrate the design and development of computerized tests for Access and Excel skills. We will review question development, data files, grading, cheating concerns, and possible pitfalls of administration. For any Accounting Information Systems faculty who has thought about giving a test "on the computer", then changed their mind due to the added complexities over paper and pencil testing, we welcome you to attend our session. We will show you how these tests can be administered successfully and with minimal stress.

### **Use of Practitioners in the Design and Implementation of an AIS Class, Christopher Aquino (Niagra University)**

Unlike the Intermediate Accounting courses, there is no standard AIS course. Of course, there are common elements such as Excel, QuickBooks, internal controls, transaction cycles, system documentation, etc., but each instructor decides which and how much of each to include in their course. How do they make those decisions? In its first recommendation, the Pathways Commission Report asks the academe to "Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators." In other words, it asks for greater relevance in what we teach by involving the people who "buy" our product...practitioners. With great flexibility in establishing our AIS curriculums, perhaps we should ask practitioners what to include and even to come into our classrooms to teach the topics? In this session, I will discuss how I did just that in my AIS class and how it worked out.

Since the 1980's there has been ongoing research on the topics that should be addressed in the Accounting Information Systems (AIS) curriculum. While several core topics have been identified previous authors have noted that ongoing research is warranted due to the rapid pace of changes in technology. This paper reports the results of a survey of AIS instructors. It is part of an ongoing study to determine the content of AIS courses that would be most beneficial to accounting majors at a small liberal arts college.

**Sunday 9:00AM – 12:00PM**

**Best Practices in AIS Education**, Debra Cosgrove (University of Nebraska at Lincoln) 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.

## 2016 AIS Educator Conference List of Attendees

| Name                 | Institution                             | Email  |
|----------------------|---|--|
| Deniz Appelbaum      | Rutgers                                 | denizappelbaum@gmail.com   |
| Chris Aquino         | Niagara University                      | caquino@niagara.edu  |
| Beau Barnes          | Washington State University             | beau.barnes@wsu.edu  |
| Ryan Baxter          | Boise State University                  | rbaxter@boisestate.edu   |
| Sarah Bee            | Seattle University                      | bees@seattleu.edu  |
| Sara Bergman         | Central College                         | bergmans@central.edu   |
| Kenneth Blankinship  | James Madison University                | blankinshipk@gmail.com   |
| Jane Bloodgood       | Kansas State University                 | janeb@ksu.edu  |
| Marianne Bradford    | NC State University                     | mbradfo@ncsu.edu   |
| Sharon Burley        | Metropolitan State University at Denver | sburley2@msudenver.edu   |
| Mary Burns           | Montana State University                | mary.burns1@montana.edu  |
| Angela Busila        | Metropolitan State University of Denver | abusila@msudenver.edu  |
| Janet Butler         | Texas State University                  | jbutler@txstate.edu  |
| Magan Calhoun        | Austin Peay State University            | Calhounm@apsu.edu  |
| Michael Campbell     | Montana State University Billings       | mcampbell@msubillings.edu  |
| Melissa Christianson | University of South Dakota              | Melissa.B.Christianson@usd.edu                                     |
| Kimberly Church      | University of Missouri Kansas City      | churchk@umkc.edu   |
| Susan Cockrell       | Austin Peay State University            | cockrells@apsu.edu   |
| Laurie Corradino     | University of Wyoming                   | lcorradi@uwyo.edu  |
| Debra Cosgrove       | University of Nebraska                  | dcosgrove2@unl.edu   |
| Susan Crosson        | Emory University                        | susan.crosson@aaahq.org  |
| Ronald Daigle        | Sam Houston State University            | daigle@shsu.edu  |
| Harold Davis         | Southeastern Louisiana University       | hdavis@selu.edu  |
| Delwyn DeVries       | Belmont University                      | del.devries@belmont.edu  |
| Michael Doherty      | University of Wyoming                   | mdoherty@uwyo.edu  |
| Kelley Ellis         | Drake University                        | Kelley.Ellis@drake.edu   |
| Austin Emeagwai      | Lemoyne-Owen College                    | austin_emeagwai@gmail.com  |
| Kurt Fanning         | Grand Valley State University           | fanningk@gvsu.edu  |
| David R. Fordham     | James Madison University                | fordhadr@jmu.edu   |
| Graham Gal           | University of Massachusetts             | gfgal@isenberg.umass.edu   |
| Margaret Garnsey     | Siena College                           | garnsey@siena.edu  |
| Michael Garverick    | Arizona State University                | mike.garv@asu.edu  |
| Joseph Giordano      | Metropolitan State University of Denver | <a href="mailto:jgiorda1@msudenver.edu">jgiorda1@msudenver.edu</a> |
| James Goldstein      | Canisius College                        | goldste3@canisius.edu  |
| William Graves       | Bemidji State University                | wgraves@bemidjistate.edu   |
| Glen Gray            | California State University Northridge  | glen.gray@csun.edu   |
| Amber Gribbins       | State College of Florida                | gribbins@gmail.com   |
| Nancy Harp           | Clemson University                      | nharp@clemson.edu  |

| David Hayes                | James Madison University                | hayesdc@jmu.edu              |
|----------------------------|---|------------------------------|
| Name                       | Institution                             | Email                        |
| Elizabeth Haywood-Sullivan | Rider University                        | msullivan@rider.edu          |
| William Heninger           | Brigham Young University                | heninger@byu.edu             |
| Richard Huff               | Colorado State University-Pueblo        | rick.huff@csupueblo.edu      |
| Amy Igou                   | University of Northern Iowa             | amy.igou@uni.edu             |
| Elizabeth Johnson          | Florida Gulf Coast University           | Ejohnson@fgcu.edu            |
| Lori Johnson               | Minnesota State University Moorhead     | johnsnlo@mnstate.edu         |
| Nancy Jones                | San Diego State University              | njones@mail.sdsu.edu         |
| Samuel Kline               | Western Michigan University             | samuel.j.kline@wmich.edu     |
| Meihua Koo                 | Cal Poly Pomona                         | mkoo@cpp.edu                 |
| Brian Kovar                | Kansas State University                 | bkovar@ksu.edu               |
| Stephen Kozlowski          | Rutgers University                      | sp.kozlowski@rutgers.edu     |
| John Peter Krahel          | Loyola University Maryland              | jkrahel@loyola.edu           |
| Gregory Krippel            | Coastal Carolina University             | krippel@coastal.edu          |
| Bradley Lail               | Baylor University                       | bradley_lail@baylor.edu      |
| Sherwood Lambert           | University of West Florida              | llambert@uwf.edu             |
| Lorraine Lee               | UNC Wilmington                          | leel@uncw.edu                |
| Sang-Kyu Lee               | Endicott College                        | slee@endicott.edu            |
| Adria Lindquist            | Christopher Newport University          | adria.lindquist@cnu.edu      |
| Kerry Marrer               | St. Cloud State University              | kemarrer@stcloudstate.edu    |
| Rose Marie Martin          | Cal Poly, Pomona                        | rmmartin@cpp.edu             |
| Harry McAlum               | Middle Georgia State University         | harry.mcalum@mga.edu         |
| Dwight McIntyre            | Georgia College & State University      | david.mcintyre@gcsu.edu      |
| James McKinney             | University of Maryland                  | jmckinney@rhsmith.umd.edu    |
| Ellen Monk                 | University of Delaware                  | monke@be.udel.edu            |
| Janette Moody              | The Citadel                             | moodyj@citadel.edu           |
| Brigitte W. Muehlmann      | Babson College                          | bmuehlmann@babson.edu        |
| James Murphy               | Metropolitan State University of Denver | jmurph12@msudenver.edu       |
| Pam Neely                  | College at Brockport, SUNY              | pneely@brockport.edu         |
| Richard Newmark            | University of Northern Colorado         | richard.newmark@unco.edu     |
| Fawzi Noman                | Sam Houston State University            | fnoman@shsu.edu              |
| Robert O'Haver             | Northeastern University                 | r.o'haver@neu.edu            |
| Elizabeth Pierce           | Saginaw Valley State University         | empierce@svsu.edu            |
| Loreen Powell              | Bloomsburg University of PA             | lpowell@bloomu.edu           |
| Cathy Poyner               | Truman State University                 | cpoyner@truman.edu           |
| Bonnie Quillin             | UT Arlington                            | bonnie.quillin@mavs.uta.edu  |
| Rebecca S. Sawyer          | North Carolina at Wilmington            | sawyer@uncw.edu              |
| Brad Schafer               | Kennesaw State University               | bschafe3@kennesaw.edu        |
| Erica Scheidecker          | University of Dubuque                   | escheidecker@dbq.edu         |
| George Schmelzle           | Missouri State Univ                     | gschmelzle@missouristate.edu |
| Pamela Schmidt             | Washburn University                     | pamela.schmidt@washburn.edu  |

| Name                 | Institution                                | Email                         |
|----------------------|--|-------------------------------|
| Gary Schneider       | CSU Monterey Bay                           | gary.schneider@yahoo.com      |
| Eileen Shifflett     | James Madison Univeristy                   | shifflem@jmu.edu              |
| Seungjae Shin        | Mississippi State University, Meridian     | sshin@meridian.msstate.edu    |
| Georgia Smedley      | University of Missouri-Kansas City         | smedleyg@umkc.edu             |
| Neal Steed           | Georgian Court University                  | nsteed@georgian.edu           |
| Dan Stone            | Univ. of Kentucky                          | dstone@uky.edu                |
| Robert Stone         | University of Idaho                        | rstone@uidaho.edu             |
| Ting Sun             | Rutgers Business School                    |                               |
| Fengchun Tang        | Virginia Commonwealth University           | ftang@vcu.edu                 |
| Steven Thompson      | York College                               | sthompson@york.edu            |
| Patricia Tilley      | Frostburg State University                 | patilley@frostburg.edu        |
| Miklos A. Vasarhelyi | Rutgers University-Newark                  | miklosv@andromeda.rutgers.edu |
| Chelley Vician       | University of St. Thomas                   | cvician@stthomas.edu          |
| Nishani Vincent      | The University of Tennessee at Chattanooga | surani-vincent@utc.edu        |
| Jacquelyn Walker     | University of Wyoming                      | jwalker@uwyo.edu              |
| Stephen M. Weber     | Virginia Commonwealth University           | sweber2@vcu.edu               |
| Clinton White        | University of Delaware                     | skipw@udel.edu                |
| James Worrell        | University of Alabama at Birmingham        | worrellj@uab.edu              |

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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:**

Ronald (Ronny) Daigle, Sam Houston State University or David C. Hayes, James Madison University

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**Co-Editor:** Ronald (Ronny) Daigle, Sam Houston State University daigle@shsu.edu

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