A Glimpse into the Sausage Factory: *AISEJ* Editor Report

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AIS Educator Journal

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ABSTRACT

The *AIS Educator Journal* (*AISEJ*) is the online, peer-reviewed journal sponsored by the AIS Educator Association. *AISEJ* has published 59 peer-reviewed scholarly articles dedicated to the teaching of accounting information systems content in 14 annual volumes since 2006. This inaugural editor report describes the activities of *AISEJ* during Volume 14's operating year of 2018-2019. The report also provides information about the journal approach, processes, operating statistics, and initiatives.

Keywords

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

INTRODUCTION

This report of *AIS Educator Journal* (*AISEJ*) activities for the July 2018 – June 2019 period corresponds to Volume 14 contents. *AISEJ* is "the first completely on-line academic journal in the accounting education field" (Fordham 2012, p. 81), published continuously since 2006 by the AIS Educator Association (AISEA). As noted on the journal's website (2019), its mission is to "disseminate scholarship that will benefit Accounting Information Systems (AIS) education."

In this inaugural editor report, I summarize annual journal operations and accomplishments for the AISEA and its stakeholders. My goal is to demystify how a particular volume's "sausage is made" (Saxe, 1869 as referenced by Quote Investigator, 2010) without losing the respect of *AISEJ* readers.

VOLUME CONTENTS

This volume of the journal includes three scholarly papers. The first two are Teaching Applications and the third is an empirical study focused on Curriculum and Pedagogy.

Raval and Raval (2019) provide a teaching case focused on the operations and revenue cycles for mass transit services in Singapore. This teaching case, set in a non-North American context, introduces the use of electronic payment cards as part of the accounting cycle. In working the case, students (a) contrast the accounting cycle of a merchandising business with that of the Singapore mass transit service; (b) develop a context diagram of the revenue cycle; (c) learn how to verify revenue and cash collections for the electronic payment system; (d) identify internal controls in the operations and revenue cycles; and (e) think critically about the recording of deposit liabilities. Instructor materials include PowerPoint slides, two quizzes with grading keys, case material prepared for distribution to students, and teaching notes. The teaching notes include efficacy evidence for the case's use in introductory AIS, advanced AIS, or auditing courses.

Lee and Sawyer (2019) provide a teaching case in which students test user access management controls as part of an information technology (IT) general controls evaluation. In the case, students use intermediate and advanced Excel functions in testing tasks and practice professional business writing when they communicate their results. Specifically, students (a) examine Excel data files for employees and authorized system users; (b) examine Excel data files for terminated employees; (c) document their testing results in an Excel workpaper file; and (d) write a one-page memo that summarizes the assertion testing results and audit recommendations. Instructor materials include case documentation and files packaged for distribution to students, PowerPoint slides, two quizzes with grading keys, a case grading rubric, sample solutions, and teaching notes. The article and the teaching notes provide evidence of efficacy that supports use of this case at undergraduate or graduate levels in IT audit, AIS, or audit classes.

Garnsey, Doganaksoy, and Phelan (2019) report their empirical study of practitioner and academic viewpoints on AIS curriculum content. Extending and updating prior research, this study provides a contingency table that clarifies the relationships between practitioners' and academics' responses about the topics and their relative importance. The study finds stakeholder concurrence on which AIS core topics are important (such as spreadsheet skills, internal controls, transaction processing cycles, and general ledger reporting). The study also reports that these stakeholders identified more and a wider variety of topics as being moderately important than had prior research. This article provides timely and useful information to accounting educators and administrators undertaking curriculum revisions.

JOURNAL APPROACH

The mission statements of both the AISEA and the *AISEJ* state that the journal should be an accessible venue for scholarly work furthering AIS education. Beginning in 2006, both the association and the journal were pioneers in making digital articles and resources freely available online as early innovators in the resource collaboration culture epitomized by open source repositories such as GitHub (n.d.).

The editorial team and our current operating practices combine to support the association and journal missions. Two central questions guide our submission reviews and publication decisions: (a) what is a submission's benefit to AIS education? and (b) how can we shepherd submissions most efficiently into good scholarly publications? Using these guiding principles, our editors take a developmental approach to providing actionable guidance and feedback to our authors. Additionally, our editors work diligently to mentor reviewers in learning new ways to improve their own work. In these practices, our editors seek to continue Fordham's (2012) editorial philosophy of "help[ing] authors turn a good idea, good materials, or good technique, into a good article" (p.83).

JOURNAL PROCESSES

Our journal manages two primary business processes: a double-blind, peer review process and a publication process. The journal also runs supporting business processes that include financial management, listings with external journal indexing services (such as *Cabell's Directory* and the Australian Business Dean's Council Journal Quality List), Digital Object Identifier (DOI) registry coordination, marketing, and reviewer development.

Peer Review Process

Figure 1 shows the peer review process for the initial review of a submission. The diagram shows which activities are performed by the process roles of author, editor-in-chief (EIC), associate editor (AE), and reviewer. We currently use email to coordinate all submission and review activity and strive to complete initial reviews within 60 days.

During the production of Volumes 11-13, under the senior editorship of David C. Hayes and Ronny J. Daigle, the EIC role was shared by two individuals. This arrangement allowed functional task specialization in two roles: a process editor (items shown in blue) and a tracking editor. The tracking editor ensures the author materials meet submission guidelines, assigns a process editor, and consults with the process editor about potential AE and reviewer assignments. The process editor develops review packet materials, identifies and assigns an AE, proposes a panel of expert reviewers, and transmits the review package to the AE. The AE determines the reviewer panel and notifies the process editor of the review team composition and target completion dates. The AE has a goal of managing this review process within a 35-40 day timeline. The AE conducts an independent review of the submission and incorporates the expert reviewer comments into a review report. The AE sends the review report, reviewer comments, and dates of reviewer work to the process editor. The process editor transfers the dates of the review team's work to the tracking editor. The process editor uses the input from the review team (AE and reviewers) to render a final decision for each submission. The process editor prepares and sends a decision report to the author(s) and the tracking editor. A copy of the decision report is also sent to the AE and the reviewers so the entire team sees each person's contribution and can learn from

seeing how the decision was reached. We believe this is an important part of a continuous learning and development process for both reviewers and editors.

Figure 1: *AISEJ* Peer-Review Process Flowchart
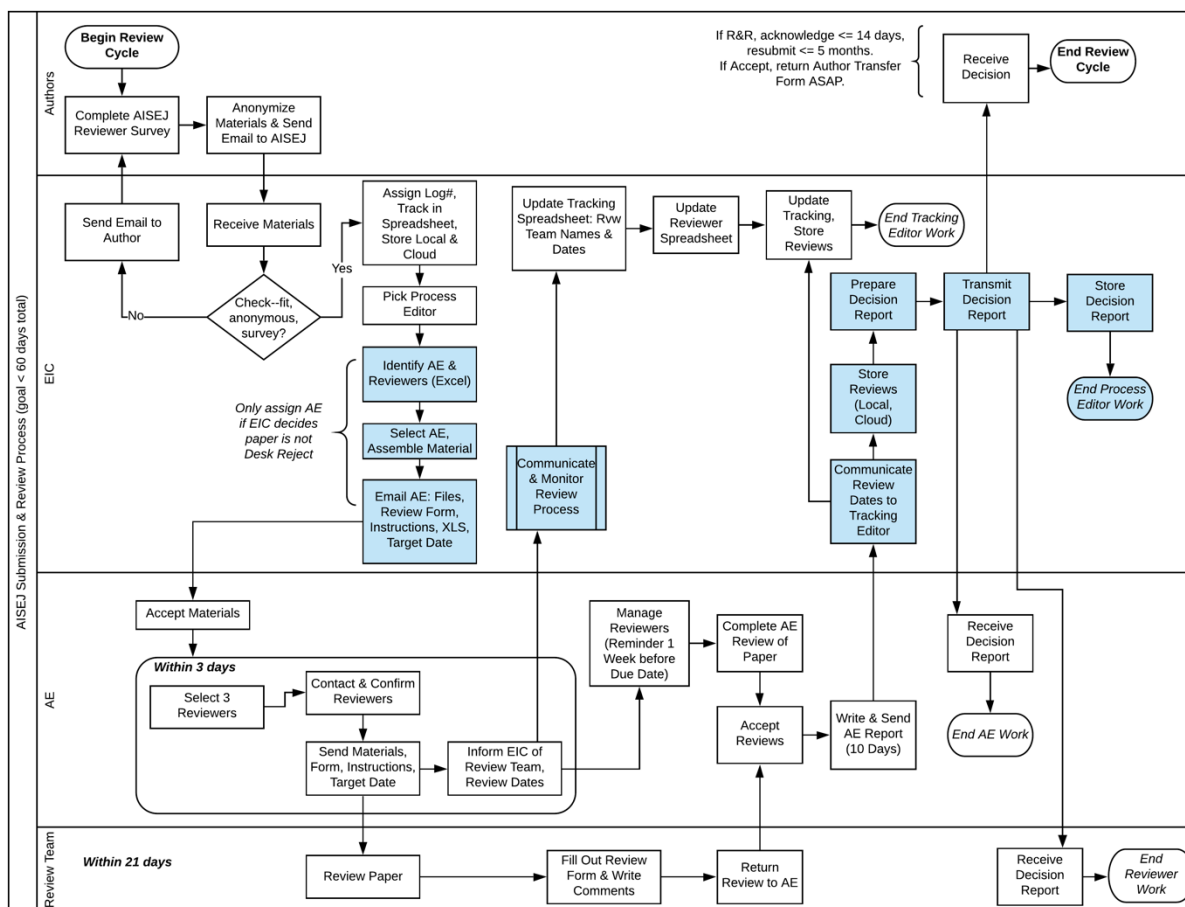
The primary goal of all editorial team participants in this process is to provide constructive guidance to the author(s) that can help them craft a better scholarly paper, whether or not the paper is published in *AISEJ*. The process editor may perform an editorial desk review of an initial submission if it contains significant issues that preclude its direct entry into the review process but otherwise fits journal submission criteria. The process editor typically assigns revised submissions to the AE/reviewer team that reviewed the original submission to maintain continuity of feedback.

Publication Process

Publishing the journal is done by our co-editors-in-chief, editorial assistant, author(s), and the digital publisher. Upon acceptance, the author(s) provide the journal with a signed assertion of the work's originality and the validity of any data used or produced, and a transfer of copyright to the *AISEJ*. The tracking editor sends any supplementary files to the AISEA webmaster for posting on the association's secure, faculty-access-only location. The tracking editor works with the editorial assistant to prepare page proofs and send them to the author(s) for final review and approval. After receiving author approval, the tracking editor sends the final version to the digital publisher for final processing, DOI registration, and publication on the *AISEJ* website.

Supporting Processes

The co-EICs support the journal's continuing operation by undertaking financial management tasks, monitoring and responding to external indexing services, coordinating DOI registry activities, marketing the journal, and developing reviewers. The supporting processes of marketing and reviewer development are addressed in the later "Journal Initiatives" section.

AISEJ is sponsored and financed by the AISEA. Each year, the journal provides a financial report to the AISEA Board to ensure transparency. The journal is grateful to AISEA for its continuous financial support of our operations and future growth.

The journal editorial leadership recognizes the importance of maintaining the journal's visibility on external academic scholarship quality metrics for faculty tenure, promotion, and evaluation activities. A key annual update is the transmission of the needed information to maintain the journal's inclusion on *Cabell's Directory (Whitelist)*. During the co-editorship of David C. Hayes and Ronny J. Daigle, *AISEJ* attained inclusion on the Australian Business Dean's Council Journal Quality List. In 2020 we retained our listing on this quality metric.

Although our digital publisher provides the DOI registration for each *AISEJ* article published, the journal must pay an annual fee to the registry organization and maintain current contact information. We currently use the CrossRef organization to manage our DOI registrations. The co-EICs ensure that *AISEJ* is in good standing with the DOI registry organization and coordinates the AISEA treasurer's payment of the annual registry fee.

JOURNAL OPERATING STATISTICS

AISEJ has published 59 peer-reviewed scholarly articles in 14 annual volumes. Table 1 shows the composition of this year's submissions according to our current call for papers categories. Within the past three years (2016-17, 2017-18, 2018-19), the journal received and processed approximately 75 submissions and major revisions. The most recent edition of *Cabell's Directory* reports *AISEJ*'s acceptance rate as 24% (2020).

Table 1: Manuscript Submissions for Volume 14 by Call for Papers Categories

Call for paper category	Percentage
Research	21 %
Curriculum and Pedagogy	24 %
Teaching Applications	39 %
Tools	12 %
Other	4 %

JOURNAL INITIATIVES

AISEJ's editorial practices have evolved with the changing nature of its environment and its constituents over time. Its external environment has changed as new technologies have emerged in accounting practice (EY, 2020; Institute of Management Accountants, 2020; PwC, 2020), practitioner licensing requirements have evolved (McCabe, 2019; NASBA and AICPA, 2020), technology integration requirements for business accreditation have shifted (AACSB, 2013, 2018), and higher education has faced new challenges (Aoun, 2017). This section will note journal

initiatives that began with Volume 14, including: editorial leadership; guidance for submissions process; marketing, publicity, and outreach; and the digital publisher's platform transition.

Editorial Leadership, Volumes 11-14

As noted by Fordham (2012), the AISEA was an innovator, starting *AISEJ* as an online academic journal in 2006. The AISEA appointed all *AISEJ* editors through Volume 14, although the journal has always operated independently of other AISEA activities, such as its annual conference operations and workshops. Beginning with Volumes 11-14, the journal's editorial leadership initiated a series of key actions to sustain future journal operations and editorial leadership. These actions are detailed below.

Terms of Co-Editors-in-Chief

Under the editorial leadership of David C. Hayes and Ronny J. Daigle, the journal moved to a two-person senior editorship structure for Volumes 11-13. Based on their experiences, they recommended to the AISEA Board that future senior editorial leadership of the journal serve staggered three-year terms to allow for more seamless transition among senior editors. Although the two-person senior editorship structure was not implemented for Volume 14, a formal process for selecting editorial leadership is now in place and the two-person structure will resume with Volume 15. Co-EICs serve staggered three-year terms to facilitate succession planning and development of incoming co-EICs, who can learn by shadowing the outgoing co-EIC.

Recognition of Editorial Leadership Sustainability

Through Volume 13, *AISEJ* included all volunteer reviewers on the journal editorial board. This egalitarian recognition was appropriate during the early years of the journal as AISEA members were highly involved in all aspects of association leadership and conference execution, involvements that often lead to intriguing scholarly papers. As the journal transitioned to Volume 14, the senior editorial team (EIC and AEs) identified a need to transition our journal's editorial leadership structure to one aligned more closely with peer scholarly journals in our discipline. With Volume 14, we provided recognition to our most experienced and expert reviewers by including them on a Senior Editorial Board. Beginning with Volume 15, the journal will list an Editorial Board that includes the current co-EICs, the AEs, senior reviewers, past EICs, and an editorial assistant. Reviewers who have been active during the most recent three years will be acknowledged directly and listed in the journal's annual editor report.

Development of Editorial Team

During Volume 14 journal operations, we began a more formal approach to training, mentoring, and development for all members of the editorial team with a goal of growing future editorial leaders of the journal. Results of this approach are outlined in this section.

Written documentation and flowchart diagrams now provide an overview of the major activities for co-EICs. Co-EICs share cloud storage for archived journal operations files. Co-EICs share the senior editorship activities by fulfilling the process editor and tracking editor roles. The two-person leadership also allows for collegial consultation with respect to specific review cycle decisions and sources of expert reviewers. The co-EICs invite new AEs to join the editorial team and provide a formal acknowledgement of their acceptances.

New AEs now receive a guidance document that outlines AE activities and responsibilities. At least once a year, the AEs join with the co-EICs to discuss journal operations and future

initiatives. During the year, the co-EICs provide the AEs with interim updates on journal operations.

The process editor appoints an AE and assembles a panel of potential expert reviewers for each submission. The process editor sends the candidate reviewers' names, submission materials, review form, and guidelines for review comments to the AE. The AE selects reviewers and communicates the review team membership and target dates for review comments to the process editor. At the end of the review process, the process editor sends an anonymized copy of the full decision report to all members of the review team. This sharing allows the review team members to understand submission decisions and to learn from the collective review expertise of the full team. AEs develop newer reviewers by including them on review teams with more experienced reviewers.

Submissions Guidance

Beginning with Volume 14, the journal has adopted American Psychological Association (APA) style for all submissions. The submission guidelines document has undergone extensive revision to give potential submitters very clear information about journal expectations.

The submission guidelines now include three sections: general submission guidelines, general formatting and style guidelines, and guidelines by submission category. The guidelines now include specific efficacy and supplementary file guidance for each submission category.

Marketing, Publicity, and Outreach

The call for papers is posted on the journal website and has also been distributed at multiple academic conferences, including the AISEA and specific section meetings of the American Accounting Association (including the Accounting Information Systems, Strategic and Emerging Technologies, and the Teaching, Learning and Curriculum sections).

Editorial team members have given presentations at the AISEA annual conference and the American Accounting Association's Teaching, Learning and Curriculum annual conference on how to prepare education-related journal submissions and how to perform academic journal reviews. During these conferences and in individual consultations, journal editors have provided one-on-one guidance to help authors improve their submissions.

The journal also accomplishes publicity and outreach through word-of-mouth promotion. Members of the editorial team have actively promoted our journal as a viable outlet for AIS innovations through informal conversations with colleagues and American Accounting Association section leaders.

Digital Publisher Platform Transition

Midway through our journal operations for Volume 14, the digital publisher notified journal and association leadership that the publication platform we use would be changing to one that will include more dynamic content control and an updated web presence for the journal. This transition to the new platform is underway during the first half of 2020 as I write this. I anticipate that the transition will be completed in time for publication of Volume 15. Please bear with our editorial team (and the digital publisher) during this transition process.

CONCLUSION

It has been an honor to serve the Association, its members, and the larger accounting and AIS educator constituency as the editor-in-chief of *AISEJ* for Volume 14. I am deeply grateful to previous editorial leadership teams for the strong foundation provided for our journal operations. The completion of this volume would not have been possible without the exemplary efforts of the AEs. Their sustained dedication and commitment to quality work deserves special mention and recognition and I thank Gary Schneider, Kim Church, Del DeVries, Betsy Haywood-Sullivan, and Conni Lehmann for serving as AEs for Volume 14.

I wish to acknowledge the many constructive contributions of our volunteer reviewers. Each processed submission requires at least four volunteers (editor-in-chief, associate editor, and two to three reviewers) to read and evaluate the submission and to provide developmental written suggestions. The appendix lists the active reviewers from the past three years. The time and effort provided by volunteer reviewers is essential to the journal's quality and reputation.

I also wish to highlight the invaluable service and support provided to our journal operations by our editorial assistant, Ms. Abby Bensen. Her writing and editing expertise enabled me to meet my sole editorship responsibilities and actions. I, and the journal, have enjoyed many benefits from her efforts and wise counsel. I am very grateful to the University of St. Thomas Opus College of Business' financial support of her endeavors.

I send my heartfelt thanks to each of you for making *AISEJ* a strong and recognized publication outlet for AIS education research.

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Editor's Note: This article contains hyperlinks to World Wide Web pages. Readers who have the ability to access the Web directly from their devices and applications may be able to gain direct access to these linked pages. Readers are warned of the following caveats regarding these links.

1. The links existed as of the date of publication but are not guaranteed to be working thereafter.
2. The contents of web pages may change over time. Where version information is provided in the *AISEJ* published article, different versions may not contain the information or the conclusions referenced.
3. The author(s) of the web pages, not *AIS Educator Journal* nor *AIS Educator Association*, is (are) responsible for the accuracy of their content.
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APPENDIX

AIS Educator Journal (*AISEJ*)
Reviewers (2016-2019)

Deniz Appelbaum
Montclair State University

Daniel Boylan
Purdue University Fort Wayne

Jean Ryberg Bradley
Texas State University

Patti Brown
The University of Texas at Austin

Valrie Chambers
Stetson University

Kim Church
University of Missouri – Kansas City

Susan Cockrell
Austin Peay State University

Ronald J. Daigle
Sam Houston State University

Joshua Dennis
Indiana University

Dawna Drum
Western Washington University

Bill Elliott
Oral Roberts University

Kevin Ennis
Mississippi State University – Meridian

Kel-Ann Eyler
Georgia College & State University

Kurt Fanning
Grand Valley State University

David R. Fordham
James Madison University

Cynthia Frownfelter – Lohrke
Samford University

Bachman Fulmer
California State University, Fullerton

Sonia Gantman
Bentley University

Margaret (Peggy) Garnsey
Siena College

Nathan Garrett
Woodbury University

Mike Garverick
Arizona State University

William Graves
Bemidji State University

Victoria Hansen
University of North Carolina Wilmington

David C. Hayes
James Madison University

Richard Henage
Westminster College

David Henderson
University of Mary Washington

Anthony Holder
University of Toledo

Rick Huff
Colorado State University – Pueblo

Robert Hurt
Cal Poly Pomona

Amy Igou
University of Northern Iowa

Lori Johnson
Minnesota State University – Moorhead

Ethan Kinory
Rutgers University

AIS Educator Journal (*AISEJ*)
Reviewers (2016-2019)

Bonnie Klamm
North Dakota State University

Greg Krippel
Coastal Carolina University

Sherwood (Lane) Lambert
University of West Florida

Lorraine Lee
University of North Carolina Wilmington

Sharon Levin
University of Maryland University College

Jie Li
Indiana University Bloomington

Cathleen McQuillen
Georgian Court University

Partha Mohapatra
Texas Tech University

Monica Mendoza
Stetson University

Janette Moody
The Citadel

Kristian Mortenson
University of St. Thomas

Pankag Nagpal
Connecticut State University

Pam Neely
The College at Brockport, SUNY

Ann O'Brien
University of Wisconsin – Madison

Russ O'Haver
Northeastern University

Gary Pan
Singapore Management University

Fernando Parra
California State University, Fresno

Vasant Raval
Creighton University

Jennifer Riley
University of Nebraska – Omaha

Rebecca Sawyer
University of North Carolina Wilmington

Brad Schafer
Kennesaw State University

Pamela Schmidt
Washburn University

Gary Schneider
California State University, Monterey Bay

Joann Segovia
Winona State University

Poh-Sun Seow
Singapore Management University

Eileen Shifflett
James Madison University

Seungjae Shin
Mississippi State University – Meridian

Sean Stein Smith
Mississippi State University – Meridian

Georgia Smedley
University of Missouri – Kansas City

Neal Steed
Georgian Court University

Robert Stone
University of Idaho

Ryan Teeter
University of Pittsburgh

APPENDIX (Continued)

AIS Educator Journal (*AISEJ*)
Reviewers (2016-2019)

Marcia Watson
University of North Carolina Charlotte

Ting (TJ) Wang
Governors State University

Leslie Weisenfeld
Winston-Salem State University

Skip White
University of Delaware

Veronda Willis
University of Texas at Tyler

Jack Winstead
University of South Carolina Aiken

Wallace Wood
University of Cincinnati

Joseph Woodside
Stetson University

Jamey Worrell
University of Alabama at Birmingham (UAB)

Rabih Zeidan
Texas A&M – Corpus Christi