Articles Published in the First 14 Volumes (2006-2019) of the AIS Educator Journal: An Editors' Classification and Analysis

Ronald J. Daigle
Sam Houston State University, daigle@shsu..edu

David C. Hayes
James Madison University, hayesdc@jmu.edu

Abstract

Accounting information systems (AIS) is a continually changing field driven by business and technological advances. Thus, AIS educators should reflect continually on what topics they should teach, how they should teach them, and what materials will best help facilitate student learning. We first classify and analyze the 60 articles published in the first 14 volumes (2006-2019) of the *AIS Educator Journal* (*AISEJ*) to identify trends in AIS topics and teaching strategies over those years. Our analysis draws conclusions about trends in article topics by category, editor, author, and affiliation. We also draw from recent surveys of accounting professionals to learn what topics they believe should be taught in AIS, then review coverage of those topics in *AISEJ* over the 14 years. Finally, we provide a searchable spreadsheet of articles by category and topic as a resource for AIS educators to use in their courses.

Accounting information systems (AIS) educators have long sought to identify what their colleagues teach in AIS courses to guide better the choices of topics they make for their courses (Bain et al., 2002; Garnsey et al., 2019; Groomer & Murthy, 1996; Heagy & Rakow 1991; Kearns 2015; Lee et al., 2018; Murthy & Ragland, 2009; and Winstead & Wenger, 2015). Frequent advances in business and technology change AIS education continually. Thus, AIS educators must reflect repeatedly on what topics they should teach, how they should teach them, and what materials will best help facilitate student learning.

As a resource to AIS educators, we classify and analyze the 60 articles published in the first 14 volumes (2006-2019) of the *AIS Educator Journal* (*AISEJ*), the only journal currently dedicated solely to AIS education. Our classification and analysis benefit AIS education in three ways. First, we extend Fordham's (2012) reflections on the first seven years of the journal by analyzing articles by category and topic over the journal's 14-year history. We include analyses by editor, author, and affiliation.

Second, we reflect on recent surveys of accounting professionals that ask what topics they believe should be taught in AIS. We compare those survey results to topics published in *AISEJ*. This comparison shows that *AISEJ* provides a publishing outlet for topics accounting professionals believe students should be learning in AIS courses. Our analysis also identifies topics accounting professionals believe should be taught but have not been addressed in *AISEJ*. AIS educators might consider addressing such topics in future submissions to the journal. Third, we provide a spreadsheet of *AISEJ* articles that is searchable by category and topic. The spreadsheet can benefit AIS educators searching for articles and cases to use in their courses.

Method

Editors often reflect on their journals' histories to develop insights into their development and evolution. For example, the evolution of AIS academic research in the *Journal of Information Systems* and *International Journal of Accounting Information Systems* has been widely examined, classified, and analyzed (for example, see Guan et al., 2018; Hutchison et al., 2004; Hutchison et al., 2018; Moffitt et al., 2016; Samuels & Steinbart, 2002). Fordham's (2012) review of the first seven years of *AISEJ* similarly examined, classified, and analyzed AIS education research. Matters discussed in that article include:

1. The early history of AISEJ, including its inception at the AIS Educator Association annual meeting in 2003
2. The use of double-blind reviews to help increase the quality of articles published
3. A proposed affiliation of the journal with the American Accounting Association's Information Systems section, which ultimately did not occur
4. An analysis of the 31 articles written by 60 authors and published in the first seven volumes (2006-2012), including identification of those authors who have published multiple articles and a high-level summary discussion of articles by topic area
5. Appendices containing the journal's mission, lists of articles published, author affiliations, and names of members of the then-current editorial board

We extend Fordham's (2012) review by categorizing and analyzing in greater detail the 31 articles published in the first seven volumes (which extend through the first three editorships of *AISEJ*), along with the 29 articles published in the subsequent seven volumes (which extend through three more editorships). First, we classify each article based on *AISEJ*'s four categories of AIS education submissions in the Call for Papers for Volume 14 and Appendix A of Fordham (2012). A Curriculum and Pedagogy category had appeared as an example in previous calls for papers and was added for Volume 14. The *AISEJ* Volume 14 Call for Papers, which shows the current categories, appears in the Appendix. We believe it is important to classify *AISEJ* articles using the journal's own categories to capture the journal's history of publications.

We also classify articles using topics appearing in the Volunteer to Review form used by *AISEJ* through Volume 14 (*AISEJ*, 2020). Prospective reviewers identify areas of interest from a list of 27 topics (a more extensive list than the examples in the Call for Papers) to help journal editors match submissions to reviewers' interests and specializations. Thus, we classify articles by the journal's own topic areas to draw insights from the journal's history of publications. The journal has added topics to update coverage of newer technologies. We also include topics from Fordham (2012). Thus, we used 28 topics to classify the published articles.

Classification and Analysis

Our first analysis examines how many papers the journal published in each general category during the 14 years of our review. Figure 1 shows the results of our classification.

Figure 1
Article Categories by Year and Total

		Number of Articles in Each Category			
Year	Volume	Research	Curriculum and Pedagogy	Teaching Applications (Cases)	Tools (Tutorials)
2006	1	2	1	3	3
2007	2	0	0	3	1
2008	3	1	1	0	1
2009	4	2	2	1	0
2010	5	3	3	1	2
2011	6	2	2	2	1
2012	7	2	2	4	1
2013	8	2	1	2	1
2014	9	1	1	3	0
2015	10	1	2	3	1
2016	11	0	0	1	1
2017	12	1	2	2	1
2018	13	3	1	1	1
2019	14	1	1	2	1
Totals		21	19	28	15
Percentage of Total		35.0%	31.7%	46.7%	25.0%

Twenty-one (35.0%) articles are classified as Research (basic or interdisciplinary studies that have an impact on AIS education), 19 (31.7%) as Curriculum and Pedagogy (how AIS educators might design their courses and programs to be more effective), 28 (46.7%) as Teaching Applications (cases, projects or other instructional resources), and 15 (25%) as Tools (tutorials, demonstrations or reviews of useful new applications, software or teaching tools). Some articles appear in multiple categories, causing the sum of the four categories (83) to exceed the number of articles (60).

The papers published during the period covered by Figure 1 include four that represent, in our opinion, "best practices" that future authors could use as exemplars for each respective category:

1. Research: A Look Back at the First Seven Years of the AIS Educator Journal (Fordham 2012)
2. Curriculum and Pedagogy: Topics for the Accounting Information Systems Course: A Dual Perspective Approach from Educators and Employers (Garnsey et al. 2019)
3. Teaching Applications: The Lemonade Stand: An Elementary Case for Introducing Data Analytics (Schafer et al. 2018)
4. Tools: Bluth Company: An Adobe Acrobat Case Motivated by Practitioner Feedback (Hayes et al. 2021)

Figure 2 shows the number of articles published by topic; the 60 articles published cover 139 topics; thus, many articles address multiple topics, averaging 2.3 per article.

Figure 2
Number of Articles by Topic

Rank	Topics	# of Articles
1	AIS Business Process and Controls / Cycles (Revenue, Expenditure, G/L, etc.)	25
2	Control and Auditing Systems	17
3	Databases - REA / ERD / Databases / Access	8
3	Documentation Techniques: Flowcharting /Business Process Mapping / etc.	8
3	Excel or Other Spreadsheets	8
3	General AIS Framework	8
7	Data Analytics / Business Intelligence	7
8	Acct Software - Quickbooks / Sage / Peachtree	6
8	CAATS (ACL / IDEA) Software	6
8	Control Frameworks (COSO, COBIT, etc.)	6
11	Systems Development Methods and Issues	5
11	XBRL / XML / etc.	5
13	Data Analytics - Predictive Analytics	4
13	Information Security	4
15	Cyber Security	3
15	ERP - SAP / Oracle / Other	3
15	Internet-Enabled, Mobile Commerce	3
15	Organization and Management of IS and IT	3
15	Other	3
15	SUA / Manual Practice Set	3
21	Data Analytics Process - Scope, Data Preparation, Wrangling, ETL, Analyze, Report)	2
22	Artificial Intelligence / Knowledge Management	1
22	Data Analytics - Visualization Software (Qlik, Spotfire, Tableau)	1
24	Cloud Computing	0
24	Data Analytics - Big Data	0
24	Emerging Technologies - Machine Learning, Robotics, Accounting Automation	0
24	Service Computing (SOC Reports)	0
24	Social Media Technology	0
	Total Topical Items	139

For example, a single article might discuss the topics of Business Processes and Controls/Cycles, Documentation Techniques, and Databases. We conclude that educators seeking materials that deal with multiple aspects of AIS will find many examples in *AISEJ*. Figure 2 also shows no articles published in five topic areas: Cloud Computing, Data Analytics – Big Data, Emerging Technologies, Service Computing, and Social Media Technology. We suggest AIS educators consider addressing these topics in future submissions to *AISEJ*.

Figure 2 shows that two topics appear more frequently than others, AIS Business Process and Controls/Cycles and Control and Auditing Systems, in 25 and 17 articles, respectively. Four topic areas appear in eight articles: Databases, Documentation Techniques, Excel or Other Spreadsheets, and General AIS Framework. Along with the five topics with no coverage, other topics less likely to be covered include the Data Analytics Process, Artificial Intelligence/Knowledge Management, and Data Analytics – Visualization Software. AIS educators might also consider addressing these topics in future submissions to *AISEJ* since the journal identifies these in its Volunteer to Review form.

In addition to this analysis of topics, we also search for patterns in how topics trended over time. Doing so extends Fordham's (2012) retrospective on the first seven volumes of *AISEJ*. Figure 3 shows the frequency of topics by year across the journal's history, with editor/co-editor terms noted.

Figure 3
Frequency of Topics by Year

Year	Vol	Editors	# of Articles	Acct Software (Quickbooks / Sage / Peachtree)	CAATS Software (ACL / IDEA)	AIS Business Process and Controls / Cycles (Revenue, Expenditure, G/L, etc.)	General AIS Framework	Artificial Intelligence / Knowledge Management	Control and Auditing Systems	Control Frameworks (COSO, COBIT, etc.)	Cyber Security
2006	1	1	7			2	1		2		1
2007	2	2	4			3			1		
2008	3	2	2				1				
2009	4	2	3		1	1	1		1		1
2010	5	3	5		1	2			2	2	
2011	6	3	4	1		2			1		
2012	7	3	6		1	1	1	1	1	1	
2013	8	4	4	1		3	1		3	1	
2014	9	4	4	1		3					
2015	10	4	6	2	2	2	1		2		
2016	11	5	2		1	1			1		1
2017	12	5	5	1		3	1		1	1	
2018	13	5	4				1				
2019	14	6	4			2			2	1	
	Totals		60	6	6	25	8	1	17	6	3
		% of Articles		10.0%	10.0%	41.7%	13.3%	1.7%	28.3%	10.0%	5.0%

Year	Vol	Editors	# of Articles	Documentation Techniques (Flowcharting /Business Process Mapping / etc.)	Data Analytics - Business Intelligence	Data Analytics - Visualization Software (Qlik, Spotfire, Tableau)	Data Analytics - Predictive Analytics	Data Analytics Process - Scope, Data Preparation, Wrangling, ETL, Analyze, Report	Databases - REA / ERD / Databases / Access
2006	1	1	7	1					1
2007	2	2	4		1				1
2008	3	2	2						
2009	4	2	3	1	1		1	1	
2010	5	3	5		1		1		
2011	6	3	4	1					
2012	7	3	6		2		1		
2013	8	4	4	1					1
2014	9	4	4	1					
2015	10	4	6						2
2016	11	5	2						1
2017	12	5	5	1	1				1
2018	13	5	4	1	1	1	1	1	1
2019	14	6	4	1					
	Totals		60	8	7	1	4	2	8
		% of Articles		13.3%	11.7%	1.7%	6.7%	3.3%	13.3%

Year	Vol	Editors	# of Articles	ERP (SAP / Oracle / Other)	Excel or Other Spreadsheets	Internet-Enabled, Mobile Commerce	Information Security	Systems Development Methods and Issues	Organization and Management of IS and IT	XBRL / XML / etc.	Other	SUA / Manual Practice Set	Total
2006	1	1	7		1		1	2		2			14
2007	2	2	4	1	1		1		1			1	11
2008	3	2	2		1								2
2009	4	2	3			1	1						11
2010	5	3	5		1			1	1	1			13
2011	6	3	4					1					6
2012	7	3	6							1	1	1	12
2013	8	4	4							1			12
2014	9	4	4		1								6
2015	10	4	6	1	1			1	1				15
2016	11	5	2			1	1						7
2017	12	5	5	1	1	1						1	14
2018	13	5	4								1		8
2019	14	6	4		1						1		8
	Totals		60	3	8	3	4	5	3	5	3	3	139
		% of Articles		5.0%	13.3%	5.0%	6.7%	8.3%	5.0%	8.3%	5.0%	5.0%	

Figure 3 uses the order of topics in the 2019 Volunteer to Review Form. We retained topics of General AIS Framework and Systems Understanding Aid/Manual Practice Set from Fordham (2012) because many published articles include these topics. We deleted the Curriculum and Pedagogy topic since it is now a primary category in the call for papers. We omitted the five topics from Figure 2, for which no papers were published. We identify the editors of journal issues in Table 3 by numbers, as follows: 1, Arline Savage; 2, Stacy Kovar; 3, David Fordham; 4, Bill Heninger 5, Ronny Daigle and David Hayes; 6, Chelley Vician.

Figure 4 tabulates authors' institutional affiliations over time (following Fordham, 2012). We count publications with multiple authors from one affiliation as one publication for that affiliation. We count publications with multiple authors having different affiliations as one publication for each affiliation.

Figure 4

Authors' Institutional Affiliations

Panel A: Institutions with More than One Publication

Volume # columns 1–14 correspond to Years 2006–2019 respectively.

Rank	Institution	1	2	3	4	5	6	7	8	9	10	11	12	13	14	# of Publications
1	James Madison University			1	1		1	2		1	1					7
2	University of North Carolina at				1						1		1	1		4
3	Seattle University			1							1		1			3
3	Siena College								1				1	1		3
3	University of Delaware	1		1				1								3
3	University of St. Thomas											1	1	1		3
7	California State University Chico		1					1								2
7	University of Hawaii at Hilo		1	1												2
7	University of Houston - Clear Lake										1	1				2
7	University of Nevada Reno	1	1													2
7	University of South Florida	1			1											2
7	University of South Florida St. Petersburg					1			1							2
7	University of West Florida										2					2

Panel B: Institutions with One Publication

Volume # columns 1–14 correspond to Years 2006–2019 respectively.

Rank	Institution	1	2	3	4	5	6	7	8	9	10	11	12	13	14	# of Publications
14	Audimation Services											1				1
14	Baylor University	1														1
14	Belmont University							1								1
14	Bentley College	1														1
14	Bentley University					1										1
14	CPSU – San Luis Obispo		1													1
14	Central Michigan University	1														1
14	Clarkson University					1										1
14	Coastal Carolina University			1												1
14	Creighton University													1		1
14	Ernst & Young									1						1
14	Furman University							1								1
14	Grand Valley State University												1			1
14	Houston Baptist University	1														1
14	Iona College							1								1
14	Iowa State University					1										1
14	Kennesaw State University													1		1
14	KPMG Advisory							1								1
14	KPMG Audit							1								1
14	Large Consulting Firm												1			1
14	Minnesota State University Mankato				1											1
14	Minnesota State University Moorhead				1											1
14	Mississippi State University				1											1
14	North Carolina State University										1					1
14	Northern Kentucky University						1									1
14	Oklahoma State University												1			1
14	Providence College												1			1
14	Roger Williams University													1		1
14	Saginaw Valley State University													1		1
14	Seton Hall University								1							1
14	Singapore Management University												1			1
14	Southern Illinois University						1									1
14	State University of New York at Oswego	1														1
14	The Citadel			1												1
14	Truman State University										1					1
14	University of Alaska Anchorage					1										1
14	University of Dayton												1			1
14	University of Houston – Downtown	1														1
14	University of Illinois at Urbana-Champaign								1							1
14	University of Illinois, Chicago													1		1
14	University of Kentucky			1												1
14	University of Mary Washington											1				1
14	University of Mississippi										1					1
14	University of Missouri-Kansas City									1						1
14	University of Montana							1								1
14	University of Nebraska Lincoln						1									1
14	University of Nebraska Omaha							1								1
14	University of Northern Colorado						1									1
14	University of Rochester	1														1
14	University of Tampa						1									1
14	University of Wisconsin Whitewater						1									1
14	Voldosta State University								1							1
14	Washington and Lee University		1													1
14	Weber State University												1			1
14	Western Carolina University							1								1
14	Winona State University					1										1
14	Xavier University			1												1
	Totals	10	5	7	5	10	5	8	6	5	10	3	7	8	5	94

Panel A shows institutions affiliated with authors who have published more than one paper in AISEJ, which might identify institutions that value AISEJ and the type of work it publishes more highly than others. James Madison University ranks first with seven publications (with a consistency of publishing from 2008-2015), followed by the University of North Carolina at Wilmington with four (with one in each of the last two volumes shown) and Seattle University, Siena College (also with one in each of the last two volumes shown), University of Delaware and the University of St. Thomas (with one in each of the last three volumes shown) each with three publications. We list seven other universities with two publications each. Panel B shows institutions associated with only one publication.

We also examined publications by author by year. Figure 5 shows authors with two or more publications.

Figure 5
Publications by Author by Year

Rank	Author	Author Affiliation	Year → Volume #	2006 (1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	2017 (12)	2018 (13)	2019 (14)	# of Publications
1	David Hayes	James Madison University				1			1	1		1	1					5
2	Sarah Bee	Seattle University				1							1			1		3
2	David Fordham	James Madison University					1			1		1						3
2	Margaret Garnsey	Sienna College									1					1	1	3
2	Lorraine Lee	University of North Carolina at Wilmington											1			1	1	3
2	Chelley Vician	University of St. Thomas													1	1	1	3
2	Skip White	University of Delaware		1		1				1								3
8	Roberta Barra	University of Hawaii at Hilo			1	1												2
8	Nancy Jones	California State University Chico			1					1								2
8	Grover Kearns	University of South Florida St. Petersburg						1				1						2
8	S. Lane Lambert	University of West Florida											2					2
8	Constance Lehmann	University of Houston - Clear Lake											1	1				2
8	Jim Mensching	California State University Chico				1				1								2
8	Brad Schafer	University of South Florida (2006) Kennesaw State University (2018)		1												1		2
8	Mark Simkin	University of Nevada Reno		1	1													2

A comparison of this figure to Figure 4, Panel A shows concentrations of authors often account for most or all publications at their affiliation. Two authors, David Hayes and David Fordham, account for all seven publications at James Madison University. Sarah Bee, Margaret Garnsey, Chelley Vician, and Skip White each account for all three publications at their respective affiliations.

We show trends in the number of authors per publication per year in Figure 6.

Figure 6
Number of Authors per Publication by Year

# of Authors on Publication	Year → Volume #	2006 (1)	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	2017 (12)	2018 (13)	2019 (14)	Totals	Percentage of Total
1		4	2		1	1	2	1		1	2		1		1	16	27%
2		2	2	1	1	1		1	3	1	3	1	3	2	2	23	38%
3		1			1	1	2	2	1	2	1	1	1	2	1	16	27%
4					2		2									4	7%
5				1												1	2%
# of Articles		7	4	2	3	5	4	6	4	4	6	2	5	4	4	60	100%
Average # of Authors per Article		1.6	1.5	3.5	2.0	2.8	2.0	2.8	2.3	2.3	1.8	2.5	2.0	2.5	2.0	2.2	

The weighted average number of authors ranges from 1.5 (2007, Volume 2) to 3.5 (2008, Volume 3). Only two articles appear in Volume 3, one of which has five authors. Approximately 91 percent of articles have three authors or less.

Our analyses provide a summary of topics included in the first 14 volumes of *AISEJ*. We also present and summarize information about affiliations, authors, and the number of authors of articles. We next discuss recent research for insights about which topics accounting practitioners believe we should teach and compare them to topics of papers published in the *AISEJ*.

Technologies and Skills: Recent Research Findings

As stated earlier, AIS is continually changing, driven by business and technological advances. Thus, AIS educators should reflect on which topics they should teach, how they should teach them, and what materials will best help facilitate student learning. In this section, we reflect on recent research that suggests which topics should be taught and compare those findings to topics published in *AISEJ*.

Lee et al. (2018) surveyed accounting professionals, asking how frequently they use a particular software/tool as part of their current job (or most recent accounting-related position) and found that many of the technology tools (Excel, Accounting Software, ERP Software, Audit Software (CAATS), Access) respondents identified as frequently used do appear in *AISEJ*. The respondents also report a low usage of Tableau. We believe this might be due to the relatively newness of the software tool when the survey was conducted. An increase in data analytics skills might increase Tableau's rating in future surveys. Garnsey et al. (2019) asked CPA firms to rate the importance of typical AIS course skills. We created Figure 7 using selected data from Garnsey et al. Table 3 (2019 p. 42) to identify skills that have been the topics of articles already published or likely to be published (COSO and Computer Fraud and Abuse) in *AISEJ*.

Figure 7
CPA Firms' Ranking of AIS Topics (1 = No Opinion to 7 = Ability to Apply/Use)

Sorted by Mean	CPA firms		
	Mean	n	Rank
Spreadsheets, basic functions	6.2	18	1
Spreadsheet, Advanced (Macros, LOOKUP, pivot tables, graphs)	5.1	17	2
General Ledger Reporting	4.9	17	3
Internal Controls	4.8	17	4
Traditional Transaction cycles and processing	4.2	17	5
IT controls	4.2	17	5
COSO	4.1	15	7
IT audit	4.1	17	7
Systems Documentation in general	4.0	17	9
Computer Fraud and Abuse	3.9	17	10
Flowcharts	3.9	17	10
Business Process Diagrams	3.8	16	12
Systems Security	3.7	17	13
Experience with Commercial Accounting/ERP software in general	3.7	17	13
Data Flow Diagrams	3.7	16	13
Sarbanes Oxley	3.7	16	13
Internet (TCP-IP, client-server systems)	3.6	15	17
Business process analysis and modeling	3.5	15	18
Operating systems (anti-virus, utility software)	3.5	17	18
COBIT	3.4	9	20
Basic Database concepts	3.4	17	20
Systems Development Life Cycle	3.3	12	21
E-commerce	3.3	15	21
Privacy Regulation and controls	3.3	16	21
ERP systems	3.3	13	21
Encryption	3.3	17	21
Digital Signatures	3.3	17	21
Value Chain	2.9	8	28
Basic computer programming	2.9	16	28
EDI	2.8	12	30
Relational Database implementation	2.7	14	31
Query By Example (QBE)	2.5	14	32
Structured Query Language (SQL)	2.5	14	32
E-R Diagrams or UML class models	2.4	14	34
eXtensible Business Reporting Language (XBRL)	2.4	12	34
eXtensible Markup Language (XML)	2.4	12	34
REA ontology	2.0	4	37

Spreadsheet of *AISEJ* Articles by Topic

To help AIS educators find articles published in *AISEJ* on specific topics, we have created a spreadsheet (available from the authors) containing relevant data about those articles. The filtering/selection mechanism appears in Figure 8, which demonstrates how clicking the dropdown button and selecting "1" will select articles about "Excel or Other Spreadsheets" (that topic is coded as "1" in the spreadsheet).

Figure 8
Spreadsheet Filtering/Selection Mechanism
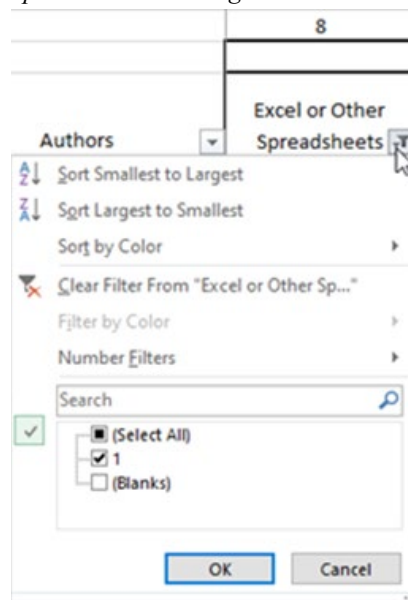
Figure 9 shows the results from performing that filtering/selection operation.

Figure 9
Results of Filtering the Spreadsheet to Select Articles About "Excel or Other Spreadsheets"

	A	B	C	D	E	AB
1						
2						8
3						
4	Article #	Year	Vol	Title	Authors	Excel or Other Spreadsheets
9	5	2006	1	Using Spreadsheets to Teach Data Encryption Techniques	Mark G. Simkin	1
15	11	2007	2	Data Extraction Techniques for Spreadsheet Records	Mark G. Simkin	1
16	12	2008	3	Powering up your Grade book: A Spreadsheet Designed to Teach Students Excel© Skills and to Make Assigning Students' Grades Easier	David C. Hayes and Sarah Bee	1
21	17	2010	5	Excel Competency for the Professional Accountant: Advanced Applications, Controls, and Audit Add-ins	William C. Brown and Byron Pike	1
43	39	2014	9	An Excel-Based, Multi-Year Accounting Cycle Project for either the First Intermediate Accounting Course or an AIS Course	David W. Cornell, Georgia Smedley and Nancy Weatherholt	1
46	42	2015	10	It's about Time! Introducing Students to the Concept of Billable Hours and Improving Their Excel Skills By Creating a Spreadsheet to Track Their Time	Timothy C. Hinson, Lorraine S. Lee and David C. Hayes	1
52	48	2017	12	Understanding, Evaluating, and Monitoring Internal Control Systems: A Case and Spreadsheet Based Pedagogical Approach	Jefferson T. Davis, Sridhar Ramamoorti and George W. Krull	1
62	58	2019	14	IT General Controls Testing: Assessing the Effectiveness of User Access Management	Lorraine Lee and Rebecca Sawyer	1

Eight articles, all with a "1" in column AB (titled "Excel or Other Spreadsheets"), were published on the topic. Information about these articles appears in columns B, C, D, and E.

Conclusions

The AIS educator community is fortunate to have a journal dedicated solely to AIS education. Since 2006, *AISEJ* has provided synergy between AIS teaching and publishing for authors and has been a resource for educators to use in their AIS courses. This paper offers insights into AISEJ's history, development, and potential future directions. We believe such an analysis benefits the AIS educator community and the journal.

We analyzed the 60 articles published in the first 14 volumes (2006-2019) of *AISEJ*. Results show that certain categories of articles (Research and Teaching Applications) and topics of articles (AIS Business Process and Controls/Cycles (Revenue, Expenditure, G/L, etc.) and Control and Auditing Systems) are frequently covered in the journal. Results also show that many topics are addressed in few, if any, articles. We also compare recent studies surveying accounting professionals about what topics should be taught in AIS to topics covered in articles published in *AISEJ*. This comparison shows that *AISEJ* is providing a publishing outlet for topics of interest to accounting professionals while also noting some topics identified by accounting professionals that have not been addressed in *AISEJ*. As a resource to AIS educators, we provide a searchable spreadsheet of articles by topic published in the first 14 volumes of *AISEJ*. We believe our analysis and searchable spreadsheet can help AIS educators teach better and develop useful contributions to *AISEJ*.

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Appendix
Volume 14 *AISEJ* Call for Papers

AIS Educator Journal

Call for Papers

The mission of the *AIS Educator Journal* is to "Disseminate research that will benefit Accounting Information System (AIS) education."

A peer-reviewed journal, the *AIS Educator Journal* considers scholarly papers and other submissions in (but not limited to) the following categories.

Research
- AIS basic research that can be applied to or disseminated in an accounting course such as AIS, auditing, managerial, financial, taxation, advanced, or forensic.
- Interdisciplinary education research with a systems or technology component, such as control and auditing systems, control frameworks, artificial intelligence, blockchain, big data, cloud computing, cybersecurity and information security, data analytics, database systems, enterprise systems, machine learning, organization and management of IS and IT, risk management, robotics, service computing, systems development methods, and XBRL.

Curriculum and Pedagogy
- Model curricula, program design, course design, certificate design or implementation thereof.
- Teaching and learning models.
- Teaching and learning challenges (for example, delivery modes such as classroom, online, blended, or hybrid).
- Emerging technologies and systems that might be useful in AIS or other accounting courses.

Teaching Applications
- Educational cases, course projects, and instructional resources that instructors could use in AIS courses, including those that are interdisciplinary.
- Innovative, or especially successful, methods for teaching AIS courses or topics.

Tools
- Tutorials or demonstrations of useful new applications, software, and teaching tools.
- Reviews of books, software, and other tools useful to AIS education.

We welcome papers that do not fit into these categories, but that relate clearly to AIS education in other ways. See our submission guidelines at http://aisej.com under "Submission Info" tab. Please volunteer to review for our journal by filling out our survey http://bit.ly/AISEJ2018

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