Editors' Report and Commentary on Volume 18

Betsy Haywood-Sullivan
Rider University. msullivan@rider.edu

Lorraine S. Lee
University of North Carolina Wilmington. leel@uncw.edu

Abstract

The *AIS Educator Journal* (*AISEJ*) is an online, peer-reviewed journal sponsored by the AIS Educator Association. *AISEJ* has published more than 70 peer-reviewed scholarly articles dedicated to teaching accounting information systems and related content in 18 annual volumes since 2006. We describe *AISEJ*'s operating activities during Volume 18's 2022–2023 fiscal year and provide brief commentary on the papers included.

This report provides an overview of *AIS Educator Journal* (*AISEJ*) operations from July 2022 through June 2023, the Volume 18 fiscal year. It also includes our brief comments on the papers published in this volume. We also publish the names of ad hoc reviewers who served during the most recent three fiscal years in the Appendix.

Journal Operations

Many papers submitted to the journal include work first disseminated in presentations at the AIS Educator Association (AISEA) annual conference. Using feedback provided by conference attendees, authors often revise their work and submit it to the *AISEJ*.

We conclude fiscal 2023 with seven papers in process and look forward to continuing increases in submissions.

Submission Processing

In recent years, *AISEJ* editors' reports have included information about the journal's acceptance rate. We continue this practice, presenting data about the papers processed during the most recent fiscal year in Table 1.

Table 1
Papers Submitted and Processed July 1, 2022 – June 30, 2023

	N
Submitted during the period or in process at beginning of period	14
Accepted	5
Withdrawn by author(s)	0
Rejected	6
Remaining in process at end of period	3

Using these data, we calculate an acceptance rate for fiscal 2023 of 45% by dividing the number of papers accepted (5) by the sum (11) of the number of papers accepted (5) and rejected (6). Because we publish only one issue each year, the acceptance rate can fluctuate when calculated on an annual basis. We believe a calculation over a longer period better reflects journal practices. Thus, we also report submission processing data for the five most recent years in Table 2.

Table 2
Papers Submitted and Processed July 1, 2018 – June 30, 2023

	N
Submitted or in process at beginning of period	69
Accepted	21
Withdrawn by author(s)	5
Rejected	39
Remaining in process at end of period	12

Using these data, we calculate an average acceptance rate over the most recent five fiscal years of 35% by dividing the number of papers accepted (21) by the sum (60) of the number of papers accepted (21) and rejected (39). The 21 papers accepted during this period were published in Volumes 14 (3), 15 (4), 16 (5), 17 (4), and18(5). These counts include refereed papers only; they do not include editorials. Last year, *AISEJ* reported a four-year acceptance rate of 33% (Lee & Schneider, 2022).

Editorial Leadership

Betsy Haywood-Sullivan began her term as Senior Editor this fiscal year, with Lorraine Lee returning for another term this fiscal year. Lorraine will continue as Senior Editor for Volume 19 (fiscal 2024), with Betsy Haywood-Sullivan continuing for a three-year term (Volumes 18-20).

Editors' Commentary on Papers Published in Volume 18

Pan and Mazzei (2023) develop a seven-step process of incorporating data analytics into the school's curriculum. They build their model by pulling from several key curriculum models (Tyler, 1949; Taba, 1962; Wheeler, 1967; and Kern, 2009). Injecting data analytics into business curriculum is vital to our profession and is supported by numerous accrediting (AASCB International, 2018) and credentialing bodies (Tysiac, 2019). This builds on previously-published articles in our journal which show that data analytics and visualization tools are becoming important assets within accounting firms (Lee et al., 2018). Moreover, Gomaa et al. (2021) proposed a data analytics elective course for graduate accounting students. This study shows how analytics can be embedded into an undergraduate curriculum and developed as a concentration for students wanting to specialize in the area. With challenges and lessons learned from their journey, the article provides a valuable resource for those who are interested in data analytics adoption.

Bradley, Behrend and Drum (2023) survey AIS instructors to document characteristics of Enterprise Resource Planning (ERP) adopters. Employers highly value transaction processing being taught in the AIS class (Garnsey et al., 2019; Weisenfeld et al., 2020), and applying ERP to transaction processing allows for realistic and relevant content in the AIS course (Vician & Mortenson, 2017) They structure their study around five key research questions and tie those questions to the surveyed items. This allows the reader to see the link of the key learning objectives to the reason for the adoptions. They also create a self-assessment tool for academics thinking about adopting ERPs in their own courses.

Hawk (2023) creates an Information Technology (IT) audit case where students perform controls testing by using both Excel and IDEA. This differs from Lee and Sawyer (2019) whose case study focused on user access management within Excel. Her approach focuses on Higher Order Thinking Skills (HOTS), and along with key information technology concepts, meets the demands of career preparation for our students, (AACSB, 2020; AICPA, 2022; PwC, 2020). Because students apply the same task to two different software applications, they can see the efficiencies in tools developed for specific auditing purposes. The overall case allows students to develop their critical thinking skills (Miri et al., 2007) and prepare themselves for adaptability to various applications in the workplace.

Corradino (2023) develops a teaching case where students analyze business process activities and record transactions in QuickBooks software. Notably, the case takes a business cycle approach and maps business cycles to business process steps to QuickBooks tasks. As QuickBooks is widely-used computerized accounting systems, especially for small businesses, this case represents a practical, real-world scenario that accounting students may encounter in practice.

In the final paper of this issue, King, Church, Schmidt, and Harnowo (2023) position LinkedIn as a technology-based tool for networking. They develop a comprehensive assignment for students to study best practices associated with networking using LinkedIn and to develop their own profile and to begin the networking process through interactions with accounting professionals.

We believe these papers include helpful resources for AIS educators that will help readers do a better job of increasing student learning. Each contributes to the AIS education research literature that can inspire readers to teach better and create new cases, teaching tools, assignments, courses, and programs.

Conclusion

We are grateful to the AISEA, its members, and all our stakeholders who produce and use the content we publish in the journal. The exemplary work of our dedicated Associate Editors deserves recognition, and we thank Dawna Drum, Cynthia Frownfelter-Lohrke, David C. Hayes, Conni Lehmann, Brad Schafer, Gary Schneider, and David Wood.

We also acknowledge the many constructive contributions of our volunteer ad hoc reviewers. Each processed submission requires at least four volunteers (Senior Editor, Associate Editor, and two or three ad hoc reviewers) to evaluate the paper and to write developmental suggestions. The Appendix lists the names of those who reviewed one or more papers during the three years ending with Volume 18. These reviewers' time and effort are essential to the journal's quality and reputation. Thank you for making AISEJ a strong and recognized publication outlet for AIS education research. Sincere thanks and special mention also to our editorial assistant, Abby Bensen. We are grateful for her continued work with us.

Finally, we thank everyone who submitted their work to the journal this past year. Without you, we would not exist. We thank each of you for making *AISEJ* an essential source of AIS education research and teaching resources to our academic community.

References

AACSB. (2020). *2020 guiding principles and standards for business accreditation*. https://www.aacsb.edu/educators/accreditation

American Institute of Certified Public Accountants (AICPA). (2022a). *The AICPA foundational competencies framework for aspiring CPAs. https://www.thiswaytocpa.com/segmented-landing/foundational-competencies-framework/*

Bradley, J., Behrend, M., and Drum, D. (2023). Analyzing Characteristics of ERP Adopters in the AIS Curriculum. *AIS Educator Journal 18(1)*, 20-38. https://doi.org/10.3194/1935-8156-18.1.20

Corradino, L. (2023). Integrating Business Cycles and Transaction Processing: The Kayak Roll Case. *AIS Educator Journal 18(1)*, 50-64. https://doi.org/10.3194/1935-8156-18.1.50

Garnsey, M., Doganaksoy, N., & Phelan, E. (2019). Topics for the accounting information systems course: A dual perspective approach from educators and employers. *AIS Educator Journal*, *14*(1), 36–55. https://doi.org/10.3194/1935-8156-14.1.36

Gomaa, M., Hurt, R., & Koo, M. (2021). A data analytics elective course for a master of science in accountancy program. *AIS Educator Journal*, *16*(1), 105–116. https://doi.org/10.3194/1935-8156-16.1.105

Hawk, H. (2023). Building Higher-Order Thinking Skills Through Assessment of User Account Access. AIS Educator Journal 18(1), 39-49. https://doi.org/10.3194/1935-8156-18.1.39

Kern, D. E., Thomas, P. A., & Hughes, M. T. (Eds.). (2009). *Curriculum development for medical education: A six-step approach* (2nd ed). Johns Hopkins University Press.

King, G., Church, K., Schmidt, P., and Harnowo, A. Using LinkedIn for Career Building. *AIS Educator Journal*, *18*(1), 65-76. https://doi.org/10.3194/1935-8156-18.1.65

Lee, L., Kerler, W., & Ivancevich, D. (2018). Beyond Excel: Software tools and the accounting curriculum. *AIS Educator Journal*, *13*(1), 44–61. https://doi.org/10.3194/1935-8156-13.1.44

Lee, L., & Sawyer, R. (2019). IT general controls testing: Assessing the effectiveness of user access management. *AIS Educator Journal*, *14*(1), 15–34. https://doi.org/10.3194/1935-8156-14.1.15

Lee, L, and Schneider, G. (2022). Editors' Report and Commentary on Volume 17. *AIS Educator Journal, 17(1)*, 55-60. https://doi.org/10.3194/1935-8156-17.1.55

Miri, B., David, B. C., & Uri, Z. (2007). Purposely teaching for the promotion of higher-order thinking skills: A case of critical thinking. *Research in Science Education*, *37*(4), 353–369. https://doi.org/10.1007/s11165-006-9029-2

Pan, K., and Mazzei, M. (2023). Preparing Accounting Students for Careers Utilizing Data Analytics: Curriculum Innovation Steps and Challenges. *AIS Educator Journal 18(1)*, 1-19. https://doi.org/10.3194/1935-8156-18.1.1

PwC. (2020). *US PwC comment letter.* https://viewpoint.pwc.com/dt/us/en/pwc/response_letters/response_letters_aic/response_letters_aic_US/pwc-responds-to-aicpa-cpa-exam-exposure-draft.html

Taba, H. (1962). *Curriculum development: Theory and practice*. Harcourt, Brace and World.

Tyler, R. W. (1949). *Basic principles of curriculum and instruction*. University of Chicago Press.

Tysiac, K. (2019). CPA exam topics undergoing change for digital age. *Journal of Accountancy*, *228*(5), 16–20.

Vician, C., & Mortenson, K. G. (2017). Integrating accounting themes with enterprise system experiences: An accounting department's journey. *AIS Educator Journal*, *12*(1), 34–58. https://doi.org/10.3194/1935-8156-12.1.34

Weisenfeld, L., Mathiyalakan, S., & Heilman, G. (2020). Topics for your undergraduate accounting information systems (AIS) course-an exploratory study of information technology (IT) skills and firm size. *AIS Educator Journal*, *15*(1), 58–89. https://doi.org/10.3194/1935-8156-15.1.58

Wheeler, D. K. (1967). *Curriculum Process*. University of London

Appendix

AISEJ **Ad Hoc Reviewers, 2020-2023**

Deniz Appelbaum
Montclair State University

Matt Behrend
St. Edwards University

Daniel Boylan
Purdue University Fort Wayne

Jean Ryberg Bradley
Texas State University

Gretchen Casterella
University of North Carolina Wilmington

Susan Cockrell
Austin Peay State University

Lauri Corradino
Colorado State University-Pueblo

Ronald J. Daigle
Sam Houston State University

Dawna Drum
University of Western Washington

Kevin Ennis
Mississippi State University – Meridian

Kel-Ann Eyler
Georgia College & State University

Kurt Fanning
Grand Valley State University

Cynthia Frownfelter-Lohrke
Samford University

Sonia Gantman
Bentley University

Margaret (Peggy) Garnsey
Siena College

Nathan Garrett
West Virginia University

Mike Garverick
Arizona State University

Victoria Hansen
University of North Carolina Wilmington

Holly Hawk
Clemson University

David C. Hayes
James Madison University

Elizabeth (Betsy) Haywood-Sullivan
Rider University

David Henderson
University of Mary Washington

Amy Igou
University of Northern Iowa

Ethan Kinory
Rutgers University

Bonnie Klamm
North Dakota State University

Greg Krippel
Coastal Carolina University

Sherwood (Lane) Lambert
University of West Florida

Sabrina Landa
California State University, Long Beach

Lorraine Lee
University of North Carolina Wilmington

Constance (Conni) Lehmann
University of Houston – Clear Lake

Jie Li
Indiana University

Suzette Loving
University of Denver

Cathleen McQuillen
Georgian Court University

Monica Mendoza
Stetson University

Kristian Mortenson
University of St. Thomas

Rania Mousa
University of Evansville

Pam Neely
SUNY Brockport

Ann O'Brien
University of Wisconsin – Madison

Richard O'Hara
University of Scranton

Fernando Parra
California State University, Fresno

Veronica Paz
Indiana University of Pennsylvania

Vasant Raval
Creighton University

Rebecca Sawyer
University of North Carolina Wilmington

Pamela Schmidt
Washburn University

Gary Schneider
California State University, Monterey Bay

Juergen Sidgman
University of Alaska Anchorage

Georgia Smedley
University of Missouri – Kansas City

Gregory Tapis
Missouri State University

Ryan Teeter
University of Pittsburgh

Drew Sellers
Kent State University

Surani Nishani Vincent
University of Tennessee at Chattanooga

Ting (TJ) Wang
Governors State University

Marcia Watson
University of North Carolina Charlotte

Leslie Weisenfeld
Winston-Salem State University

Clinton (Skip) White
University of Delaware

Veronda Willis
University of Texas at Tyler

Jack Winstead
University of South Carolina Aiken

Jamey Worrell
University of Alabama at Birmingham

AIS Educator Journal **Editorial Board 2022-2023**

The *AIS Educator Journal* is published by the AIS Educator Association:
  President: Ronald J. Daigle, Sam Houston State University
  Vice President and President-elect: William G. Heninger, Brigham Young University
  Secretary: Sonia Gantman, Bentley University
  Treasurer: Kristian Mortenson, University of St. Thomas
  Past-President: Cynthia Frownfelter-Lohrke, Samford University