



Editors' Report and Commentary on Volume 19

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Abstract

The *AIS Educator Journal (AISEJ)* is an online, peer-reviewed journal sponsored by the AIS Educator Association. *AISEJ* has published more than 75 peer-reviewed scholarly articles dedicated to teaching accounting information systems and related content in 19 annual volumes since 2006. We describe *AISEJ*'s operating activities during Volume 19's 2023–2024 fiscal year and provide brief commentary on the papers included.

Keywords

Acceptance rate, AIS Educator Association, AIS Educator Journal, editors' report

Acknowledgments

We are deeply grateful to the volunteer associate editors and ad hoc reviewers for their outstanding work on papers that appear in this volume. We also appreciate the many scholars who submitted their work to the journal this year.

This report provides an overview of *AIS Educator Journal (AISEJ)* operations from July 2023 through June 2024, the Volume 19 fiscal year. It 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 five 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 2024 with two 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, 2023 – June 30, 2024

	N
Submitted during the period or in process at beginning of period	19
Accepted	4
Withdrawn by author(s)	0
Rejected	13
Remaining in process at end of period	2

Using these data, we calculate an acceptance rate for fiscal 2024 of 24% by dividing the number of papers accepted (4) by the sum (17) of the number of papers accepted (4) and rejected (13). 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, 2019 – June 30, 2024

	N
Submitted or in process at beginning of period	69
Accepted	22
Withdrawn by author(s)	4
Rejected	41
Remaining in process at end of period	2

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 (22) by the sum (63) of the number of papers accepted (22) and rejected (41). The 22 papers accepted during this period were published in Volumes 15 (4), 16 (5), 17 (4), 18 (5), and 19 (4). These counts include refereed papers only; they do not include editorials. Last year, *AISEJ* reported a five-year acceptance rate of 35% (Haywood-Sullivan & Lee, 2023).

Editorial Leadership

This fiscal year, Betsy Haywood-Sullivan began her second year as Senior Editor with Lorraine Lee finishing her final year. Betsy will continue as Senior Editor for Volume 20 (fiscal 2025). Gary Schneider will begin his two-year term (Volumes 20-21).

Editors' Commentary on Papers Published in Volume 19

Mascha and Miller (2024) employ concept mapping (Kim, 2013) to create a case that fuses internal control concepts and Access database design. Specifically, the authors focus on data entry controls. Both the AICPA (2021, 2022) and the AACSB (2020, 2022) recommend that developing a technology skill set is crucial for new accounting and business graduates. This study complements an earlier case by Lee and Sawyer (2018) which uses Excel to demonstrate IT control testing.

Gantman (2024) studies whether a project in an Accounting Information Systems ("AIS") course based on a real company alters students' perceptions of professional competencies (AICPA, 2018) as compared to an assignment facilitated through textbook materials only. This extends a study published by Daigle et al. (2007) which assessed an earlier AICPA (1999) core competency framework. Gantman (2024) demonstrates that active learning assignments based on real-world organizations lead to higher perceived risk management skills as well as a higher ability to work with information. Gantman (2024) also discovers that the field-based project increases students' appreciation for the AIS course and the content it covers.

Mann (2024) also understands the benefits of practical, real-world tasks and creates a hands-on teaching case based on an actual global enterprise. Students assess security risks for a company that employs cloud computing to perform a variety of accounting processes. Students identify the cloud security risks in terms of COSO ERM (2017) and COBIT (2019) frameworks (ISACA, 2018a; ISACA, 2018b). Not only does the assignment allow students to practice with risk and IT governance frameworks, but also it reflects the importance of understanding cloud implementation, data management, and security which is tested on the Information System and Controls (ISC) section of the Uniform CPA examination (AICPA, 2022). Therefore, this case allows students to actively prepare for this section of the CPA exam and experience what risk-based assignments they might encounter once they enter the profession.

In continuing the theme of frameworks and a real-life scenario (experienced by one of the authors), Jiang et al. (2024) create a role-play exercise where students examine risks, internal controls and IT governance policies when a company undergoes an AIS upgrade. Applications of the COSO, COBIT and the Fraud Triangle as well as critical thinking, professional skepticism and enhanced communication skills are the many objectives of this learning exercise. Students take on the identities of the individuals in the situation to understand the motivation and reasoning for their actions.

We believe these papers include helpful resources for AIS educators and increase student learning. Each contributes to the AIS education research literature that can inspire readers to teach better and create new cases, teaching tools, and assignments, especially those developing IT skills and technology-driven mindsets.

In Memory

In early 2025, we received sad news that Dr. Cathleen "Cathy" L. Miller, one of the authors in this volume, had passed away. This loss is compounded by the fact that we have lost other valued members of our community in the last couple of years. In February 2024, Dr. Constance "Conni" Marie Lehmann, one of the Associate Editors on this volume, also had passed away. Additionally, Dr. David R. Fordham, who served as the third Senior Editor of *AISEJ*, died in March 2023. These individuals have been esteemed colleagues and mainstays to our Association, and they will be sorely missed.

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 19. 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 go out 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.

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Appendix

AISEJ Ad Hoc Reviewers, 2020-2024

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A list of ad hoc reviewers for the most recent three years is published in the annual editor report.

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