

Singapore Management University Institutional Knowledge at Singapore Management University

Research Collection School Of Accountancy

School of Accountancy

3-2011

Accounting information systems research over the past decade: Past and future trends

Colin FERGUSON

University of Melbourne, psseow@smu.edu.sg

Poh Sun SEOW

Singapore Management University, psseow@smu.edu.sg

DOI: <https://doi.org/10.1111/j.1467-629X.2010.00393.x>

Follow this and additional works at: https://ink.library.smu.edu.sg/soa_research

Part of the [Accounting Commons](#), and the [Management Information Systems Commons](#)

Citation

FERGUSON, Colin and SEOW, Poh Sun. Accounting information systems research over the past decade: Past and future trends. (2011). *Accounting and Finance*. 51, (1), 235-251. Research Collection School Of Accountancy.

Available at: https://ink.library.smu.edu.sg/soa_research/841

This Journal Article is brought to you for free and open access by the School of Accountancy at Institutional Knowledge at Singapore Management University. It has been accepted for inclusion in Research Collection School Of Accountancy by an authorized administrator of Institutional Knowledge at Singapore Management University. For more information, please email libIR@smu.edu.sg.

Accounting information systems research over the past decade:

Past and future trends

Colin Ferguson^a

The University of Melbourne

Poh-Sun Seow^b

Singapore Management University

Abstract

This article reviews the extant accounting information systems (AIS) literature by conducting an analysis of AIS articles published in 18 leading accounting, management information systems, and computer science journals from 1999 to 2009 with a view to identifying whether or not the focus of AIS research has changed, and if so how it has changed, since the Poston and Grabski (2000) review of AIS research from 1982 to 1998. We also report our insights on where AIS research is likely to be heading in the future. We analyse each of the 395 articles identified as reporting AIS research to identify their underlying theory, research method and research topic. Our results confirm the continuing decline in analytical and model building research in AIS-related research and this decline is associated with a similar decline in the use of computer science theory to motivate this research. We also find that two theoretical platforms, in particular, now account for almost half (48 percent) of all AIS research – cognitive psychology and economics. Experimental research methods and archival studies continue to grow as the preferred methods of testing the AIS-related theories derived from these theory domains.

Key words: Accounting information systems; content analysis

JEL classification: M41

Acknowledgments: We are grateful to Stewart Leech for his invaluable insights. We are also grateful to Gary Monroe for his guidance and advice in the earlier stages of this project.

^a Department of Accounting and Business Information Systems, 198 Berkeley Street, The University of Melbourne, VIC 3010. Phone: +613 8344 4482. Fax: +613 9349 2397. Email: colinf@unimelb.edu.au

^b School of Accountancy, 60 Stamford Road, Singapore Management University, Singapore 178900. Phone: +65 6828 0658. Fax: +65 6828 0600. Email: psseow@smu.edu.sg

1. Introduction

Just on a decade ago, Poston and Grabski (2000) reported a comprehensive review and analysis of 17 years (1982 to 1998) of accounting information systems (AIS) research. The principal aim of their review was to identify trends in the underlying theories and research methods used in this research. They concluded that AIS research was entering a ‘more balanced phase of research progression’ (p. 29), noting that while computer science continued to dominate in informing AIS research theory, there was significant growth in psychology-based AIS research. They also concluded that while model building was still the dominant research method used to investigate AIS-related issues, the research design base had widened. Poston and Grabski (2000) predicted that future AIS research would (a) maintain a balance between normative and positive work with organizational theory growing at the expense of computer science theory, and (b) expand model building and analytical work ‘to cover a wider variety of theoretical foundations’ (p. 29).

AIS research exists at the intersection of the accounting and information systems domains (McCarthy 1987; Poston and Grabski 2000; Sutton 1992, 1996, 2004; Sutton and Arnold 2002). The emergence of the AIS discipline arises primarily from the application of information and communication technology in the accounting and auditing environment (Sutton 1996). It has continued to grow over the years¹ since Poston and Grabski’s review, resulting in a critical stream of research that addresses such issues as, for example, the effects of knowledge-based systems on decision-making (Arnold et al. 2006), the impact of decision aids on users (Rose 2002), and analysts’ forecasts and investments in information technology (Dehning et al. 2006).

¹ The establishment of the Association of Information Systems Special Interest Group on Accounting Information Systems in the early 2000s provides evidence of this as well as evidence that the broader information systems research community acknowledges AIS as a legitimate research domain.

Notwithstanding this growth in AIS research over the past decade, has there been a continuing decline in the role that computer science theory plays in motivating AIS research questions? Is organizational theory now a more important theoretical base for examining AIS issues? Has the research design base widened? Have new research designs, adapted from other disciplines, been introduced to AIS research? We aim to review and analyse this extant AIS literature across the decade since 1998 by building on this earlier work of Poston and Grabski (2000) with a view to identifying whether or not the focus of AIS research has changed, and, if it has, how it has changed compared with the AIS research undertaken across the 1982-1998 period.

We organise the paper as follows. First, we outline the scope of our review and analysis, identifying the list of journals selected for review. Next, we describe the classification system we adopt and how we identify and collect information about each paper that becomes part of our analysis. We then present the results of our analysis of (a) the underlying theory trends and changes in AIS, and (b) the research method trends and changes in AIS, for the period 1999 to 2009 inclusive. We also tabulate the articles selected by journal and research method. We conclude the paper with a summary of our major findings and suggestions about the possible future research directions of AIS research.

2. Scope

In their study, Poston and Grabski (2000) conducted a detailed review of AIS research published in 17 leading accounting, accounting information systems, management information systems, and computer science journals from 1982 to 1998. Their review focused on identifying, for each piece of research reported in the literature, the underlying theory motivating the research and the method used to conduct the research.

Because we want to be able to compare and contrast AIS trends over the past decade with those identified in the Poston and Grabski (2000) study, we adopt the same *underlying theory* and *research method* categories used by them. In essence, we propose to extend their work by examining the period from 1999 to 2009. Apart from including one journal (*Accounting and Finance*) not included in their (Poston and Grabski, 2000) list, we also intend to use the same ‘premier’ and ‘leading’ accounting and information systems journals as them in order to allow us to identify any changes in underlying theory and research methods used in the 1999-2009 period compared with the 1982-1998 period. Table 1 shows that this list includes nine premier (or A* ranked²) journals, seven leading (or A ranked) journals, and two other (one C ranked; one with no ranking) journals. *Accounting and Finance*, the new inclusion to the Poston and Grabski (2000) list, is ranked as a leading journal. In all, our review covers 18 journals with a total of 85 issues per year, amounting to 935 issues over the 11 year period. In total, four AIS journals, four MIS journals, nine accounting journals and one computer science journals were reviewed.

3. Methodology

For the eleven year period selected, we reviewed all the issues of the 18 journals by hand to identify AIS-related papers. The list of journals is provided in Table 1.

[Insert Table 1 about here]

All academic articles published in the *Journal of Information Systems* and the *International Journal of Accounting Information Systems* were considered AIS-related papers and included in this study. We examined the remaining 16 journals and agreed on the articles

² To identify the ‘premier’ and ‘leading’ journals, we use the Australian Business Deans Council (ABDC)’s journal ranking list, where a ‘premier’ journal is denoted by A*, a ‘leading’ journal is denoted by A, and so on.

that were considered AIS-related. This study adopts the editorial comments and definitional expositions of McCarthy (1990), Borthick (1992) and Sutton (1992) to determine whether an article is considered AIS-related, consistent with Poston and Grabski (2000). McCarthy (1990, vi) believes that AIS investigates issues about “transaction processing for accountability purposes of an organization”; Borthick (1992, v) asserts that AIS helps decision-makers to “get the information they want, when they want it, in the form they want it”; and, Sutton’s (1992) view is that AIS research has endpoints in accounting and management information system.

Three hundred and ninety-five articles were considered AIS-related. Each article was classified based on the underlying theory, research method and research topic. This study adapts the classification schemes of Poston and Grabski (2000) and Samuels and Steinbart (2002). The underlying theory classification scheme consists of 12 categories: microeconomic, macroeconomics, organizational behaviour, social psychology, cognitive psychology, organizational strategy, literature review/synthesis, computer science, statistical, education, faculty survey and none (Poston and Grabski 2000). Each article was classified under one of the eight research methods: analytical, survey, archival, experimental, field study, case study, literature review/synthesis and model building (Poston and Grabski 2000). The nine research topic categories are organization and management of an information system, internal control and auditing, judgment and decision-making, databases, expert systems/artificial intelligence and decision aids, general AIS frameworks, accounting and consulting profession, educational issues and capital market (Samuels and Steinbart 2002). Appendix A provides a complete list of definitions for each underlying theory, research method, and research topic.

Appendix B lists the 395 articles included in this study by first author. Twelve articles were excluded from the detailed analysis because they are classified as educational articles or faculty surveys. The final sample for detailed analysis included 383 articles.

4. Results and Discussion

This section of the paper presents the findings from the analysis of the 395 articles we identified as reporting AIS research. Specifically, we discuss the underlying theories and research methods used in the reported research, as well as the specific research topics addressed. Also, in this section we compare and contrast our results with those reported by Poston and Grabski (2000) in their analysis of AIS research for the period 1982 to 1998.

4.1 AIS underlying theories

Table 2 provides the detailed underlying theory trends in AIS by year across the period 1999 to 2009. The trends are also depicted in Figure 1. Consistent with Poston and Grabski (2000), we report four categories: micro/macroeconomic and statistical were grouped together; organizational behaviour and organizational strategy were grouped together; social psychology and cognitive psychology were grouped together; and computer science was reported on its own.

The results reported in Table 2 and depicted in Figure 1 show that during the period there was a clear movement away from using computer science theory to using micro/macroeconomic and statistical theory to motivate AIS research. The computer science category peaked at 34 percent in 2004 but dropped to 6 percent in 2009, reflecting an overall decreasing trend. On the other hand, the micro/macroeconomic and statistical category increased from 7 percent in 1999 to 26 percent in 2009. This increase was due mainly to the

microeconomic category. The combined psychology category was the most dominant category, top-ranked in seven of the 11 years across the review period.

[Insert Table 2 and Figure 1 about here]

The aggregated results reported in Table 3 and depicted in Figure 2 show that 26 percent of all AIS research for the period 1999 to 2009 was motivated by cognitive psychology theory representing a steady three percent increase on the 1982 – 1998 period. The use of microeconomic theory to motivate AIS research, however, increased significantly (from 6 percent to 22 percent). These two theoretical platforms now account for almost half (48 percent) of all AIS research reported for the period, whereas Table 3 shows that for the 1982 – 1998 period they accounted for a little under a third (29 percent).

[Insert Table 3 and Figure 2 about here]

However, perhaps the most dramatic change in the underlying theory base used between the two periods is that of computer science. Table 3 and Figure 2 show that while computer science theory motivated 43 percent of AIS research for the 1982 – 1998 period, it now only accounts for 14 percent. While this trend away from computer science theory as a means of motivating AIS research was predicted by Poston and Grabski (2000) because of the changing nature of AIS-related research, the decrease could also be because we did not include the *Journal of Emerging Technologies in Accounting* (JETA) in our 1999-2009 sample³. JETA is the most likely outlet for AIS-related research theoretically motivated by

³ We believe the primary strength of our study is its comparability with the Poston and Grabski (2000) study. While we have included *Accounting and Finance* (for obvious reasons) in our sample (and it published only nine AIS-related articles in the 1999-2009 period), we chose the same 17 journals as Poston and Grabski to

computer science and/or using model building or analytical research methods. Our analysis of the six volumes of JETA since its commencement in 2004 shows that 26 of the 42 articles published were motivated by computer science theory. However, if these 26 articles were included in our sample, the percentage for computer science increases to only 18 percent – still a significant decrease from the 43 percent reported for the 1982-1998 period⁴.

4.2 *AIS research methods*

Table 4 reports the detailed underlying trends in research methods in AIS by year from 1999 to 2009. The trends are also depicted in Figure 3. Consistent with Poston and Grabski (2000), we use four research method categories: survey and archival were grouped together; field study and case study were grouped together; analytical and model building were grouped together; and, experimental was reported on its own.

The results reported in Table 4 and depicted in Figure 3 show that experimental research methods, accounting for 36 percent of all research methods used in AIS research, dominated and grew steadily. Survey and archival methods (32 percent), which also grew steadily was the second most-used method. However, Table 4 also shows that analytical/model building (24 percent), as a research method, was in a state of decline across the period, decreasing from 35 percent in 1999 to 13 percent in 2009. This decline is likely explained by the trend away from using computer science theory as a means of motivating AIS during 1999-2009. Finally, the use of field/case studies in AIS also appears to be declining. This category was the lowest ranked for every year of the period reviewed.

[Insert Table 4 and Figure 3 about here]

ensure robust comparisons between the two periods. JETA only commenced in 2004 and its inclusion would have potentially threatened our analysis of theory and method trends in AIS research.

⁴ The impact on the other theory categories had the 26 JETA articles been included would have been a one percent (or less) reduction in each category. Consequently, there would be no material change in the trends we observe with our sample.

The aggregated results for the period 1999 to 2009, along with the Poston and Grabski (2000) results from analysis of the AIS literature for the 1982-1998 period are reported in Table 5 and depicted in figure 4. Comparison of the research methods used for the period 1999 to 2009 with those used for the period 1982 to 1998 shows that there has been a marked increase in the use of archival and experimental methods in AIS research in the latter period primarily at the expense of model building methods which have fallen from 45 percent to 19 percent⁵. Archival and experimental research methods now account for 50 percent of the research methods used in AIS research, with experimental methods growing to a level of 31 percent from a level of 18 percent making it the single-most dominant research method deployed in the AIS domain. Notwithstanding this, archival research, now the equal second most used method in AIS research along with model building, has risen dramatically from 3 percent in the 1982-1998 period to 19 percent in the 1999-2009 period.

[Insert Table 5 and Figure 4 about here]

4.3 *AIS research topics*

As a means of providing some insight into what interested AIS researchers during the period of our review, we classified all AIS research published in the 18 journals forming the basis of our review using the nine topics adapted from Samuels and Steinbart's (2002) classification system for AIS research. The results of our classification are reported in Table 6 and show that for the period 1999 to 2009 most AIS research focused on issues to do with the organization and management of information systems (26 percent), internal control and

⁵ Had we included the JETA articles in our analysis this figure would have risen to 23 percent (experimental would decrease by two percent to 29 percent and each of survey and archival would have decreased by one percent). However, the story remains the same – the number of AIS-related articles published using model building methods is down significantly from the 45 percent of the 1982-1998 period.

auditing (21 percent), judgment and decision-making (19 percent), capital market (11 percent), and expert systems, artificial intelligence and decision aids (11 percent).

The focus on these five issues during the 1998-2009 period, in large part, explains why cognitive psychology and microeconomics were the dominant theoretical bases for motivating AIS research. Equally, these issues also help explain why experimental and survey/archival research methods dominated AIS research during this period.

Finally, the focus of research on the five areas listed above provides strong evidence to support the assertion that AIS research does exist at the intersection of the accounting and information systems domains (McCarthy 1987; Poston and Grabski 2000; Sutton 1992, 1996, 2004; Sutton and Arnold 2002).

[Insert Table 6 about here]

4.4 *Research topic by journal*

In the 18 journals selected for this review, 60 percent of the AIS research articles were published in just two journals (see Table 7, Panel H): the *International Journal of Accounting Information Systems* (IJ AIS) with 117 articles and the *Journal of Information Systems* (JIS) with 82 articles. This high percentage is not surprising given that the aim of these journals is to exclusively publish AIS research⁶. The *Journal of Management Accounting Research* did not contain any AIS-related paper.

[Insert Table 7 about here]

⁶ For the purposes of our study we have included all papers published in these two journals in our analysis.

Given the results above, it is not surprising that Table 7 (Panels A to G) shows that both IJAIS and JIS publish most of the articles across most research categories. While IJAIS dominates in the publishing of articles based on case study, archival, survey, and model-building research, JIS is the dominant journal for publishing experimental-based AIS-related research articles.

5. Conclusion

This article reviewed the extant accounting information systems (AIS) literature by conducting an analysis of AIS articles published in 18 leading accounting, management information systems, and computer science journals from 1999 to 2009 with a view to identifying whether or not the focus of AIS research has changed, and how it has changed, since the Poston and Grabski (2000) review of AIS across the period 1982 to 1998. We analysed each of the 395 articles identified as reporting AIS-related research to identify their underlying theory, research method, and research topic.

Our analysis of these AIS research articles confirms the continuing decline in model building research. This research represented 45 percent of previous AIS research, but today represents only 19 percent (or 23 percent with the JETA articles counted). While there was likely to be some expectation of a decline in model building research during the past decade, it is unlikely that this dramatic reduction in model building AIS-related research was foreshadowed. Our research, however, does confirm Poston and Grabski's (2000) observation that the trend is that increasing amounts of AIS-related work is being published: 320 papers were published in the 17 selected journals for the 17-year period to 1998 while 386 papers were published in the equivalent journals for the 11-year period to 2009⁷.

⁷ *Accounting and Finance* was excluded from this comparison because it was not part of the Poston and Grabski (2000) journal list.

Two theoretical platforms now account for almost half (48 percent) of all AIS research – cognitive psychology and economics. The role that computer science has traditionally played in theoretically motivating AIS-related research continues to diminish. It now accounts for only 14 percent, a trend predicted a decade ago by Poston and Grabski (2000). Not unexpectedly, because psychology and economics now play a dominant role in motivating AIS-related research, the most dominant research methods deployed by AIS researchers are experimental and empirical/archival methods.

One major concern reported by Poston and Grabski (2000) was the paucity of AIS-related research published in the “top-ranked” AIS journals (identified by them as *Journal of Accounting Research* (JAR), *The Accounting Review* (TAR), and *Journal of Accounting and Economics* (JAE)). In all, a total of 12 papers were published in these three journals across the 1982-1998 period. Our review of these journals for the 1999-2009 period provides strong evidence that the mainstream “top-ranked” accounting journals now see AIS-related research as more important and relevant to the broader accounting research community. A total of 21 AIS-related research papers were published in these journals in the 11-year period to 2009 (see Table 7, Panel H). This dramatic increase in AIS-related research appearing in these three journals is most likely due to the continuing upward trend in experimental and archival research. Of the 21 articles published in JAR, TAR, and JAE, more than 50 percent are archival and 29 percent are experimental (see Table 7, Panels C, D, and E).

Where is AIS research now heading? Our analysis and comparison of our results with Poston and Grabski’s (2000) results of a decade ago suggest that we will see less and less AIS-related research that uses computer science as its theoretical base. Associated with this trend, we are also likely to see less analytical and model-building research being conducted. We also believe there is compelling evidence to suggest that AIS-related research will continue to focus on individuals as the unit of analysis in AIS domains. This research will be

motivated by cognitive psychology theory and will continue to use experimental settings to test proposed theories or to extend current theory. Archival-based research motivated by both macro and micro economic theory will also continue to grow, if not just for the expediency of increasing the probability of being published in the “top-ranked” journals mentioned earlier but also because these methods and theories are gaining support as ‘other ways’ of trying to understand if, how, and why the adoption and deployment of information and communication technology into the accounting domain is value-adding to firms, industries, economies, and societies.

We acknowledge there are limitations in our study. First, we reviewed only the 18 journals listed in Table 1. Clearly, there will be other AIS-related articles published in other journals. However, in mitigation of this limitation, we believe a strength of our study is our ability to make comparisons with the findings of the earlier study of AIS-related work conducted by Poston and Grabski (2000) who reviewed 17 of the same journals as we did. By comparing our results with those of Poston and Grabski (2000), we have been able to identify with some certainty the significant changes and trends that have occurred in the AIS research domain across the past 28 years. Second, each article was classified based on the judgement of the authors. Our heuristics for classifying the articles as to underlying theories and research methods used and research topics could differ from Poston and Grabski (2000). However, we are confident that these differences are only minor and that the comparisons that we make of the results between the two studies are accurate and that the changes and trends we identify in the AIS research domain across the past 28 years are persistent and real.

References

- Arnold, V., N. Clark, P. Collier, S. Leech, and S. G. Sutton. 2006. The differential use and effect of knowledge-based system explanations in novice and expert judgment decisions. *MIS Quarterly* 30 (1):79-97.
- Borthick, A. F. 1992. Helping users get the information they want, when they want it, in the form they want it: Integrating the choice and use of information. *Journal of Information Systems* 6:v-ix.
- Dehning, B., G. Pfeiffer, and V. Richardson. 2006. Analysts' forecasts and investments in information technology. *International Journal of Accounting Information Systems* 7 (3):238-250.
- McCarthy, W. E. 1987. Accounting information systems: Research directions and perspective. *Journal of Information Systems* 2 (1):29-32.
- McCarthy, W. E. 1990. The Journal of Information Systems editorial guidelines. *Journal of Information Systems* 4:iv-xi.
- Poston, R. S., and S. V. Grabski. 2000. Accounting information systems research: Is it another QWERTY? *International Journal of Accounting Information Systems* 1 (1):9-53.
- Rose, J. M. 2002. Behavioral decision aid research: Decision aid use and effects. In *Researching accounting as an information systems discipline*, edited by V. Arnold and S. G. Sutton. Sarasota, America: American Accounting Association, 111-133.
- Samuels, J. A., and J. P. Steinbart. 2002. The Journal of Information Systems: A review of the first 15 years. *Journal of Information Systems* 16 (2):97-116.
- Sutton, S. 1992. Can we research a field we cannot define? Toward an understanding of the AIS discipline. *Advances in Accounting Information Systems* 1 (1-13).
- Sutton, S. 1996. Have we lost the accounting in AIS research? The need for leadership in a technology driven accounting and audit environment. *Advances in Accounting Information Systems* 4:1-7.
- Sutton, S. 2004. Editors comments: Rediscovering our IS roots. *International Journal of Accounting Information Systems* 5:1-4.
- Sutton, S., and V. Arnold. 2002. Foundations and frameworks for AIS research. In *Researching accounting as an information systems discipline*, edited by V. Arnold and S. G. Sutton. Sarasota, America: American Accounting Association, 3-10.

Table 1
Eighteen journals reviewed

Rank ^a	Journal ^b	Frequency	Volumes Covered
	Management Information Systems:		
A*/A*	<i>Decision Science</i>	Quarterly	30-40
A*/A*	<i>Information Systems Research</i>	Quarterly	10-20
A*/A*	<i>Management Science</i>	Monthly	45-55
A*/A*	<i>MIS Quarterly</i>	Quarterly	23-33
	Accounting Information Systems:		
A/B	<i>Journal of Information Systems</i>	Fall & Spring	13-23
A/A	<i>Information and Organisation</i> ^c	Quarterly	9-19
A/B	<i>International Journal of Accounting Information Systems</i> ^d	Quarterly	1-10
C/C	<i>International Journal of Intelligent Systems in Accounting, Finance and Management</i>	Quarterly	8-16
	Accounting:		
A/B	<i>Accounting and Finance</i>	4-5/Year	39-49
A*/A*	<i>Accounting, Organizations and Society</i>	8/Year	24-34
A/A	<i>Auditing-A Journal of Practice and Theory</i>	Fall & Spring	18-28
A/A	<i>Behavioral Research in Accounting</i>	Fall & Spring	11-21
A*/A*	<i>Contemporary Accounting Research</i>	Quarterly	16-26
A*/A*	<i>Journal of Accounting Research</i>	5/Year	37-47
A*/A*	<i>Journal of Accounting and Economics</i>	Quarterly	26-48
A/A*	<i>Journal of Management Accounting Research</i>	Annual	11-21
A*/A*	<i>The Accounting Review</i>	5-6/Year	74-84
	Computer Science:		
n/r	<i>Communications of the ACM</i>	Monthly	42-52

All journals are searched by hand for the period 1999 to 2009

n/r = not ranked

- The first rank is per Australian Business Deans Council (ABDC) 2010 Journal Quality List and the second rank is per Excellence in Research for Australia (ERA) 2010 Ranked Journal List
- Journal included per Poston and Grabski (2000) except Accounting and Finance
- Formerly known as Accounting, Management and Information Technology
- Formerly known as Advances in Accounting Information Systems

Table 2

Underlying theory trends in Accounting Information Systems (AIS) for the period 1999 to 2009

	Total Underlying Theory in AIS by Count											
	99	00	01	02	03	04	05	06	07	08	09	Total
Microeconomic	1	8	6	12	12	9	5	11	6	9	7	86
Macroeconomic	0	0	0	0	0	0	0	0	1	1	0	2
Statistical	0	0	0	0	0	0	1	1	0	0	1	3
Subtotals	1	8	6	12	12	9	6	12	7	10	8	91
Organizational Behavior	2	1	3	1	3	1	7	5	4	3	5	35
Organizational Strategy	1	2	1	4	3	1	3	0	3	4	1	23
Subtotals	3	3	4	5	6	2	10	5	7	7	6	58
Social Psychology	1	3	1	0	0	1	0	0	0	1	3	10
Cognitive Psychology	5	9	8	10	13	11	8	10	8	6	12	100
Subtotals	6	12	9	10	13	12	8	10	8	7	15	110
Computer Science	5	6	5	4	1	12	5	3	4	5	2	52
Total under analysis	15	29	24	31	32	35	29	30	26	29	31	311
Lit. Review & Synthesis	5	4	1	6	1	6	3	4	2	8	2	42
None	2	6	1	5	2	7	3	3	0	1	0	30
Total papers reviewed												383
	Total Underlying Theory in AIS by %											
	99	00	01	02	03	04	05	06	07	08	09	Avg
Microeconomic	7	28	25	39	38	26	17	37	23	31	23	27
Macroeconomic	0	0	0	0	0	0	0	0	4	3	0	1
Statistical	0	0	0	0	0	0	3	3	0	0	3	1
Subtotals	7	28	25	39	38	26	21	40	27	34	26	28
Organizational Behavior	13	3	13	3	9	3	24	17	15	10	16	12
Organizational Strategy	7	7	4	13	9	3	10	0	12	14	3	7
Subtotals	20	10	17	16	19	6	34	17	27	24	19	19
Social Psychology	7	10	4	0	0	3	0	0	0	3	10	3
Cognitive Psychology	33	31	33	32	41	31	28	33	31	21	39	32
Subtotals	40	41	38	32	41	34	28	33	31	24	48	35
Computer Science	33	21	21	13	3	34	17	10	15	17	6	17
Total analyzed	100	100	100	100	100	100	100	100	100	100	100	

Table 3

Changes in underlying theory in Accounting Information Systems for the period 1982-1998 to 1999-2009

Underlying Theory	By Count		By % of Total	
	1982-1998	1999-2009	1982-1998	1999-2009
Microeconomic	16	86	6	22
Macroeconomic	2	2	1	1
Organizational behaviour	31	35	11	9
Social psychology	7	10	2	3
Cognitive psychology	67	100	23	26
Organizational strategy	6	23	2	6
Lit review/synthesis	18	42	6	11
Computer Science	123	52	43	14
Statistical	7	3	2	1
None	12	30	4	8
Total papers analyzed	289	383	100	100
Education	28	10		
Faculty survey	3	2		
Total papers categorized	320	395		

Table 4
Research method trends in Accounting Information Systems (AIS) for the period 1999 to 2009

Total Research Method in AIS by Count												
	99	00	01	02	03	04	05	06	07	08	09	Total
Survey	1	5	3	4	2	3	3	4	4	3	5	37
Archival	1	6	7	7	11	4	5	10	8	8	6	73
Subtotals	2	11	10	11	13	7	8	14	12	11	11	110
Field Study	1	0	0	1	0	1	0	0	0	0	0	3
Case Study	1	0	0	5	1	2	4	3	3	4	1	24
Subtotals	2	0	0	6	1	3	4	3	3	4	1	27
Experimental	7	12	10	11	14	12	10	9	8	10	15	118
Analytical	0	1	0	1	0	1	2	1	0	0	1	7
Model Building	6	10	5	7	6	16	7	5	4	5	3	74
Subtotals	6	11	5	8	6	17	9	6	4	5	4	81
Total under analysis	17	34	25	36	34	39	31	32	27	30	31	336
Lit. Review & Synthesis	5	5	1	6	1	9	4	5	1	8	2	47
Total papers reviewed												383
Total Research Method in AIS by %												
	99	00	01	02	03	04	05	06	07	08	09	Avg
Survey	6	15	12	11	6	8	10	13	15	10	16	11
Archival	6	18	28	19	32	10	16	31	30	27	19	22
Subtotals	12	32	40	31	38	18	26	44	44	37	35	32
Field Study	6	0	0	3	0	3	0	0	0	0	0	1
Case Study	6	0	0	14	3	5	13	9	11	13	3	7
Subtotals	12	0	0	17	3	8	13	9	11	13	3	8
Experimental	41	35	40	31	41	31	32	28	30	33	48	36
Analytical	0	3	0	3	0	3	6	3	0	0	3	2
Model Building	35	29	20	19	18	41	23	16	15	17	10	22
Subtotals	35	32	20	22	18	44	29	19	15	17	13	24
Total analyzed	100	100	100	100	100	100	100	100	100	100	100	

Table 5

Changes in research method in Accounting Information Systems for the period 1982-1998 to 1999-2009

Research Method	By Count		By % of Total	
	1982-1998	1999-2009	1982-1998	1999-2009
Analytical	12	7	4	2
Survey	40	37	14	10
Archival	8	73	3	19
Experimental	53	118	18	31
Field study	4	3	1	1
Case study	22	24	8	6
Lit review/synthesis	19	47	7	12
Model building	131	74	45	19
Total papers analyzed	289	383	100	100
Education	28	10		
Faculty survey	3	2		
Total papers categorized	320	395		

Table 6
Accounting Information Systems articles by research topic

Research Topic	Count	% of Total
Organization and management of an information system	104	26
Internal control and auditing	81	21
Judgment and decision-making	75	19
Databases	2	1
Expert systems, artificial intelligence and decision aids	44	11
General AIS frameworks	26	7
Accounting and consulting profession	5	1
Educational issues	13	3
Capital market	45	11
Total papers categorized	395	100

Counts represent the number of accounting information systems-related papers from all 18 journals included in this study.

Table 7
Total papers analyzed per journal per year

Rank ^a	Journals ^b	99	00	01	02	03	04	05	06	07	08	09	Total
Panel A: Analytical													
A/A	<i>Auditing</i>							1					1
A/B	<i>IJAIS</i>		1					1					2
A*/A*	<i>ISR</i>						1						1
A*/A*	<i>JAE</i>								1				1
A/B	<i>JIS</i>				1							1	2
Panel B: Case study													
A/B	<i>AF</i>									1			1
A*/A*	<i>AOS</i>							2					2
A/A	<i>Auditing</i>				1								1
A/B	<i>IJAIS</i>				2		2	1	1	2	2	1	11
A/A	<i>IO</i>								1				1
A/B	<i>JIS</i>				1	1		1			1		4
A*/A*	<i>MISQ</i>	1							1		1		3
A*/A*	<i>TAR</i>				1								1
Panel C: Empirical/archival													
A/B	<i>AF</i>					1		1	1			1	4
n/r	<i>CACM</i>			1	1								2
A*/A*	<i>CAR</i>		1		1	1							3
A*/A*	<i>Dec Sci</i>							1					1
A/B	<i>IJAIS</i>			2	1	1	3	2	5	4	3	3	24
A*/A*	<i>ISR</i>			2	1				1	1			5
A*/A*	<i>JAE</i>					2							2
A*/A*	<i>JAR</i>		2		3	2							7
A/B	<i>JIS</i>		2	1		2	1		2	2	2	2	14
A*/A*	<i>Mgmt Sci</i>	1							1	1	1	0	4
A*/A*	<i>MISQ</i>		1	1		2							4
A*/A*	<i>TAR</i>							1			2		3
Panel D: Empirical/survey													
A/B	<i>AF</i>		1										1
A*/A*	<i>AOS</i>						1					1	2
A/A	<i>BRIA</i>	1											1
n/r	<i>CACM</i>										1		1
A*/A*	<i>Dec Sci</i>										1		1
A/B	<i>IJAIS</i>		2	1	3	2	1	2		2	1	3	17
C/C	<i>ISAFM</i>			1									1
A/B	<i>JIS</i>		2	1	1				3	1			8
A*/A*	<i>Mgmt Sci</i>								1				1
A*/A*	<i>MISQ</i>						1	1		1			3
A*/A*	<i>TAR</i>											1	1
Panel E: Experimental													
A/B	<i>AF</i>						2					1	3
A*/A*	<i>AOS</i>	1	1										2
A/A	<i>Auditing</i>		2		1	1	1					1	6
A/A	<i>BRIA</i>		2		2	1		1			1		7
A*/A*	<i>CAR</i>						1		1	1			3
A*/A*	<i>Dec Sci</i>		1	2		1					1		5
A/B	<i>IJAIS</i>		1	5	3	5	3	4	2	2	1	7	33
A/A	<i>IO</i>	1				1							2
C/C	<i>ISAFM</i>	1								1			2
A*/A*	<i>ISR</i>	1	1			1	1		1			2	7

Rank ^a	Journals ^b	99	00	01	02	03	04	05	06	07	08	09	Total
A/B	<i>JIS</i>	2	4	2	4	3	2	5	3	4	5	2	36
A*/A*	<i>MISQ</i>	1				1			2		1	1	6
A*/A*	<i>TAR</i>			1	1		2				1	1	6
Panel F: Field study													
A*/A*	<i>AOS</i>	1											1
A*/A*	<i>CAR</i>						1						1
A/B	<i>JIS</i>				1								1
Panel G: Model building													
A/A	<i>Auditing</i>		1		3								4
A/B	<i>IJAIS</i>		1	4	3	5	8	2	4	1	1	1	30
C/C	<i>ISAFM</i>	5	4	1			6	2		2	0	2	22
A*/A*	<i>ISR</i>							1					1
A/B	<i>JIS</i>	1	4		1	1	2	2	1	1	4		17
Panel H: Total papers analyzed													
A/B	<i>AF</i>		1			1	2	1	1	1		2	9
A*/A*	<i>AOS</i>	2	1				1	2				1	7
A/A	<i>Auditing</i>		3		5	1	1	1				1	12
A/A	<i>BRIA</i>	1	2		2	1		1			1		8
n/r	<i>CACM</i>			1	1						1		3
A*/A*	<i>CAR</i>		1		1	1	2		1	1			7
A*/A*	<i>Dec Sci</i>		1	2		1		1			2		7
A/B	<i>IJAIS</i>		5	12	12	13	17	12	12	11	8	15	117
A/A	<i>IO</i>	1				1			1				3
C/C	<i>ISAFM</i>	6	4	2			6	2		3		2	25
A*/A*	<i>ISR</i>	1	1	2	1	1	2	1	2	1		2	14
A*/A*	<i>JAЕ</i>					2			1				3
A*/A*	<i>JAR</i>		2		3	2							7
A/B	<i>JIS</i>	3	12	4	9	7	5	8	9	8	12	5	82
A*/A*	<i>Mgmt Sci</i>	1							2	1	1		5
A*/A*	<i>MISQ</i>	2	1	1		3	1	1	3	1	2	1	16
A*/A*	<i>TAR</i>			1	2		2	1			3	2	11
Total articles													336
+Lit reviews/synthesis													47
+Education & faculty survey													12
Total articles under analysis													395

n/r = not ranked

* Each panel includes only journals with a total count greater than zero. Blank cells reflect no papers published for that research method for that year. Panel H "Total papers analyzed" lists the number of accounting information systems-related papers from all 18 journals included in this study. Journal of Management Accounting Research did not contain any accounting information systems-related paper.

- The first rank is per Australian Business Deans Council (ABDC) 2010 Journal Quality List and the second rank is per Excellence in Research for Australia (ERA) 2010 Ranked Journal List
- AF* = Accounting and Finance, *AOS* = Accounting, Organizations and Society, *Auditing* = Auditing-A Journal of Practice and Theory, *BRIA* = Behavioral Research in Accounting, *CACM* = Communications of the ACM, *CAR* = Contemporary Accounting Research, *Dec Sci* = Decision Science, *IJAIS* = International Journal of Accounting Information Systems, *IO* = Information and Organisation, *ISAFM* = International Journal of Intelligent Systems in Accounting, Finance and Management, *ISR* = Information Systems Research, *JAЕ* = Journal of Accounting and Economics, *JAR* = Journal of Accounting Research, *JIS* = Journal of Information Systems, *Mgmt Sci* = Management Science, *MISQ* = MIS Quarterly, *TAR* = The Accounting Review

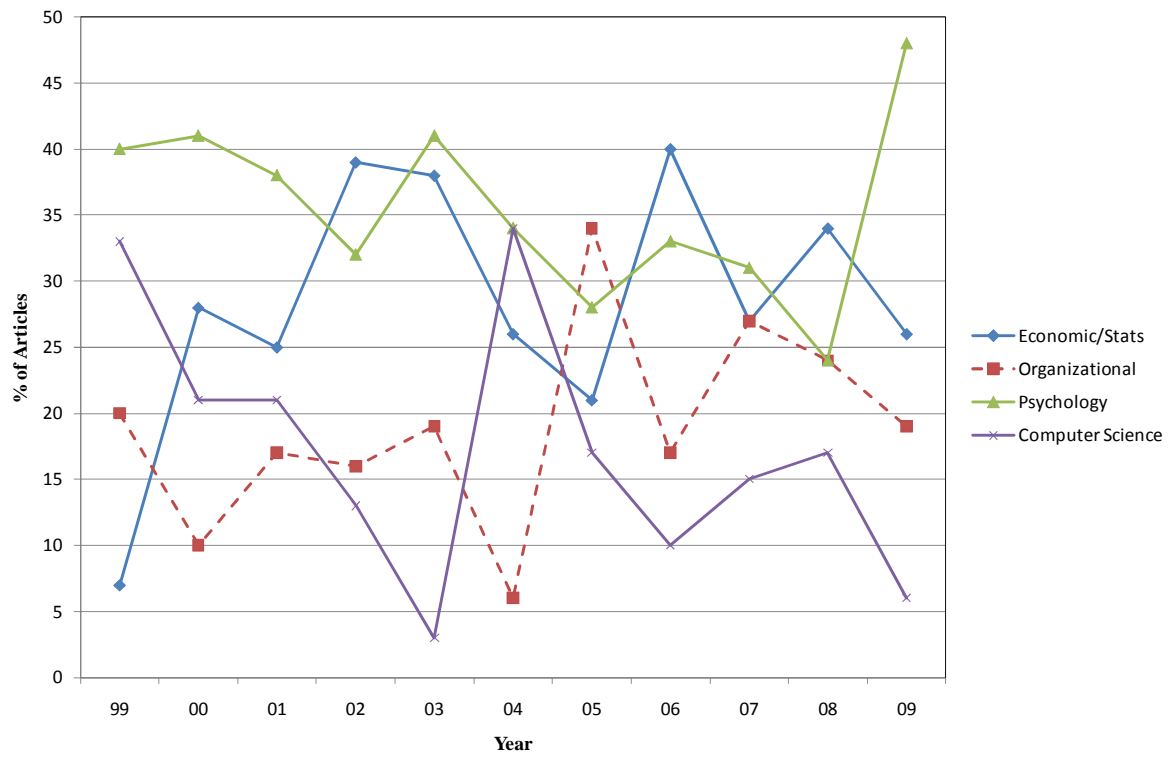


Figure 1: Underlying theory trends in Accounting Information Systems by percentage for the period 1999 to 2009

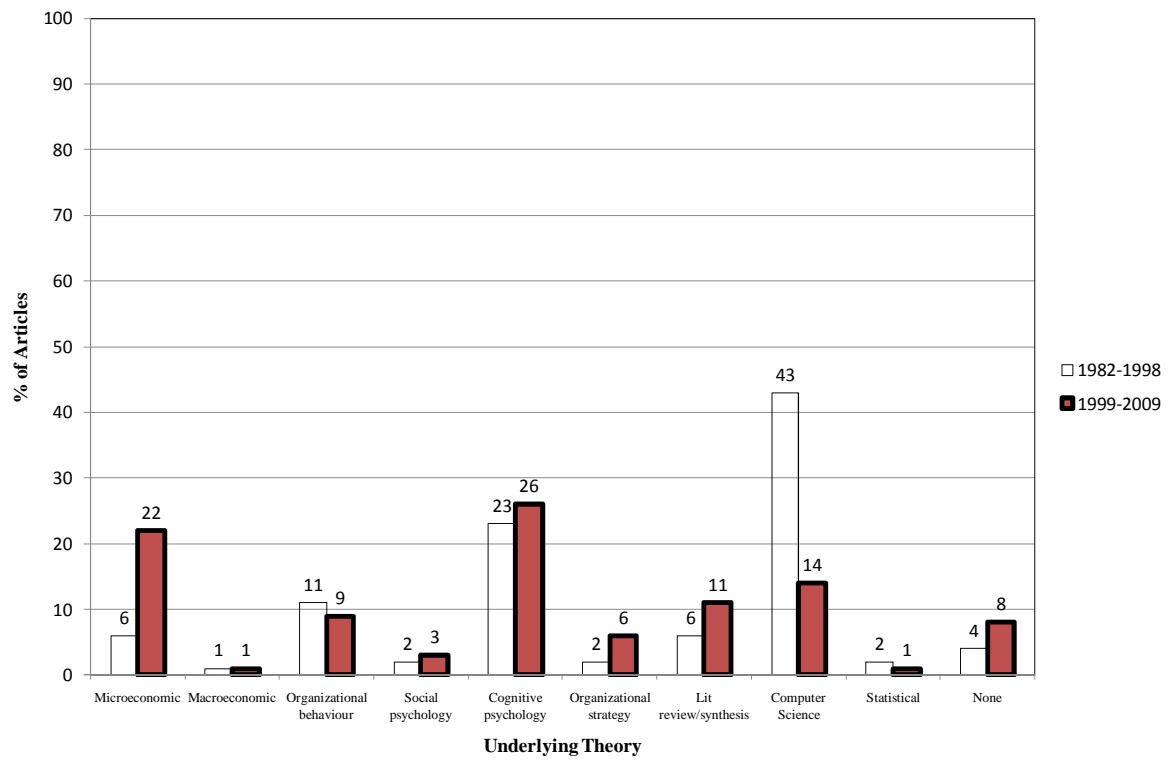


Figure 2: Changes in underlying theory in Accounting Information Systems by percentage for the period 1982-1998 to 1999-2009

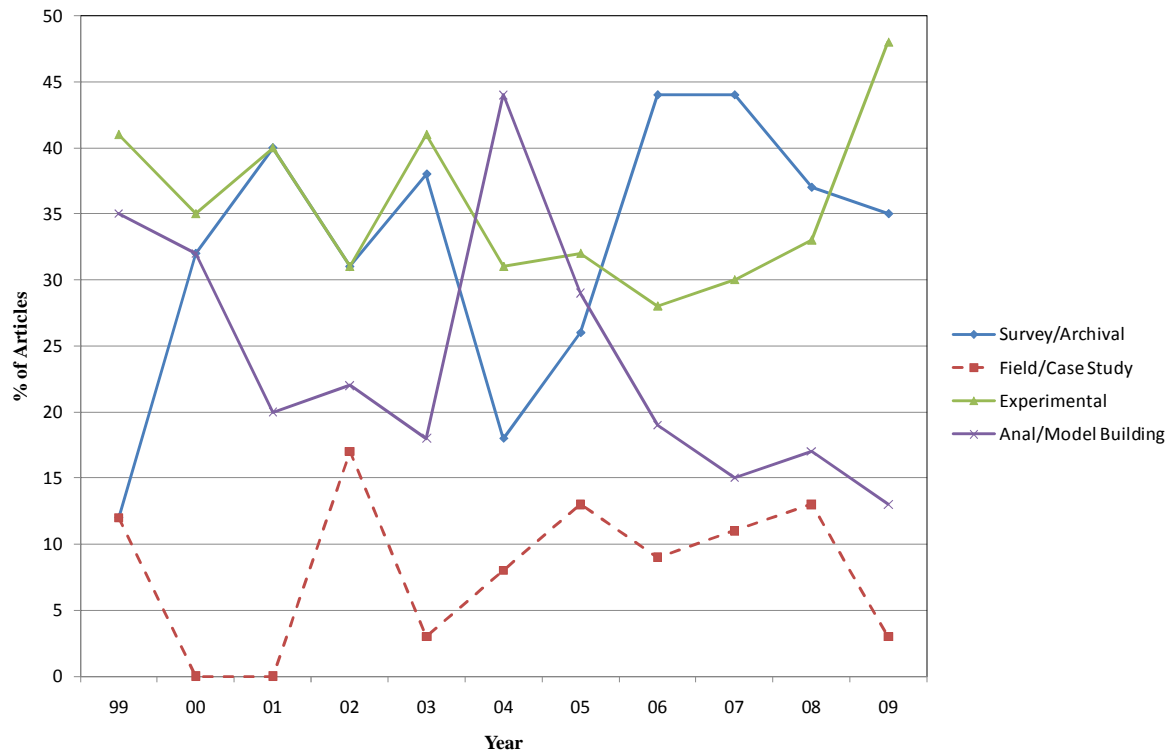


Figure 3: Research method trends in Accounting Information Systems by percentage for the period 1999 to 2009

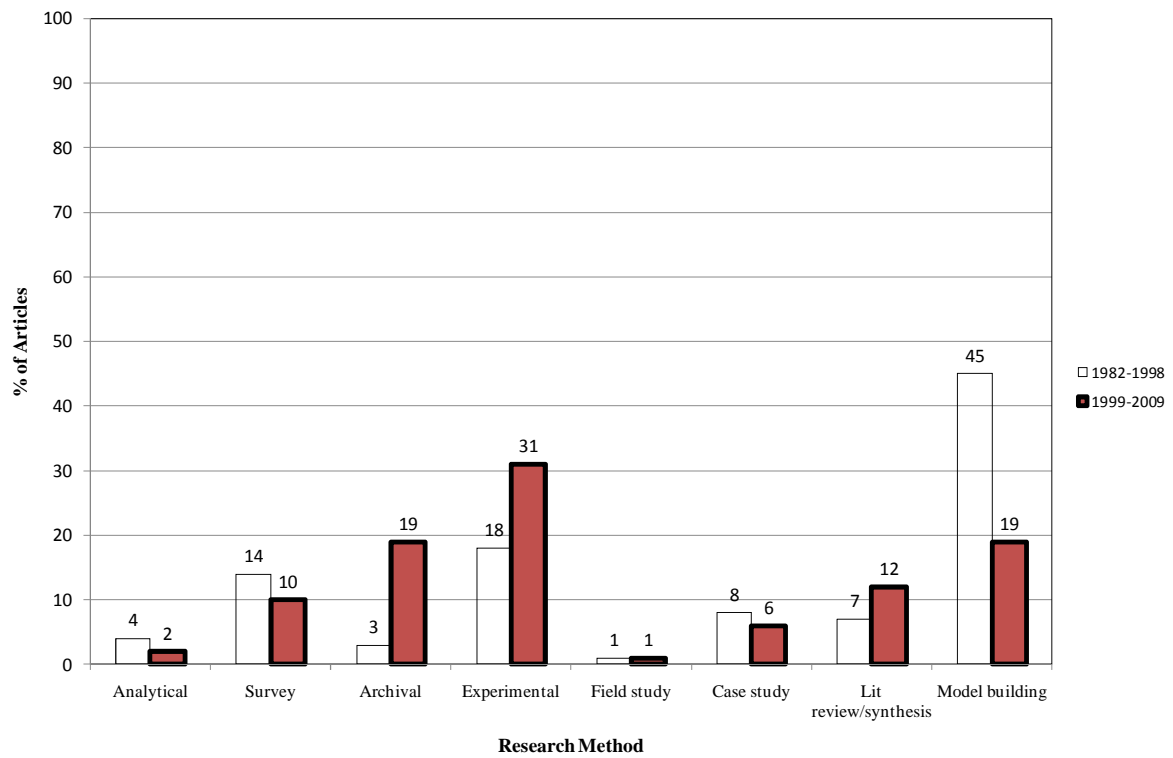


Figure 4: Changes in research method in Accounting Information Systems by percentage for the period 1982-1998 to 1999-2009

Appendix A

Classification definitions

Underlying Theory ^a	
Microeconomic	Inter-firm economic models including consumption theory, choice under uncertainty, theory of production in perfectly competitive markets, general equilibrium and efficiency properties of competitive equilibria
Macroeconomic	Theories of consumption, investment, money demand, and supply, rational expectations and the government budget constraint
Organizational behaviour	Behaviour of individuals within organizations, theory of perception, decision making, work motivation, work attitudes, leadership, and group dynamics
Social psychology	Decision making and performance in groups of individuals
Cognitive psychology	Individual behaviour and judgment and decision making
Organizational strategy	Strategic types, strategic groups, strategy formulation, implementation, and decision making
Literature review & synthesis	Review of a group of academic papers
Computer science	Purpose of the paper is to logically create or derive a new concept or model
Statistical	Discrete, continuous, univariate and multivariate distributions, random variables, Bayesian models, etc
None	The paper does not have significant theoretical basis for the work performed
Education	How to improve AIS courses, increasing the use of computers to teach, or developing AIS teaching methods
Faculty survey	Survey to determine quality publication outlets
Research Method ^a	
Analytical	Logical mathematical models are used to demonstrate concepts and propositions
Empirical/survey	Survey questionnaire data is analyzed using regression or other techniques
Empirical/archival	Database data is analyzed using regression or other techniques
Experimental	Subjects followed an experimental design and data was analyzed accordingly
Field study	Data was gathered from several companies and analyzed
Case study	Data from one company or entity was used
Literature review & synthesis	Review of a group of academic papers
Model building	Focus was to describe and logically test a structured model of phenomena
Research Topic ^b	
Organization & management of an information system	Issues related to the various stages of the systems development life cycle. Examples include top management involvement in planning, the use of chargeback systems, and evaluating system effectiveness
Internal control & auditing	Issues related to the design and evaluation of internal controls in information systems, or to the use of various types of audit tools and techniques to provide assurance about information systems
Judgment & decision-making	Issues concerning the effects of information technology, such as the design of the human-computer interface or the nature of different communications channels, on individual or group decision making
Databases	Issues concerning the design and use of databases
Expert systems, artificial intelligence & decision aids	Articles that focus on the design of expert systems or other artificial intelligence techniques
General AIS frameworks	Articles that develop frameworks to address broad AIS issues, such as the development of a research paradigm
Accounting & consulting profession	Articles that examine career-related issues in accounting and consulting
Educational issues	Articles that address curriculum design, describe instructional materials, or present syllabi for specific courses
Capital market	Articles that focus on the business performance effects of information technology

* AIS = Accounting information systems

a. Adapted from Poston and Grabski (2000)

b. Adapted from Samuels and Steinbart (2002)

Appendix B

Listing of all papers analyzed in this study

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
1	Abdolmohammadi	A comprehensive taxonomy of audit task structure, professional rank and decision aids for behavioral research	<i>BRIA</i>	1999	None	Survey	decision aids; behavioral research; audit task
2	Abdolmohammadi and Usoff	A longitudinal study of applicable decision aids for detailed tasks in a financial audit	<i>ISAFM</i>	2001	None	Survey	decision aids; audit; audit task
3	Ahmed, Schneible Jr and Stevens	An empirical analysis of the effects of online trading on stock price and trading volume reactions to earnings announcements	<i>CAR</i>	2003	Microeconomic	Archival	differential interpretations; differential prior precision; online trading; stock price reaction; trading volume reaction
4	Alavi and Leidner	Knowledge management and knowledge management systems: Conceptual foundations and research issues	<i>MISQ</i>	2001	Lit. Review & Synthesis	Lit. Review & Synthesis	knowledge management; knowledge management systems; research issues in knowledge management; organizational knowledge management; knowledge management review
5	Allen and March	The effects of state-based and event-based data representation on user performance in query formulation tasks	<i>MISQ</i>	2006	Cognitive Psychology	Experimental	query formulation performance; event-based; state-based; artifact-based; data models; database user view; sense-making; E-R diagram
6	Alles, Brennan, Kogan and Vasarhelyi	Continuous monitoring of business process controls: A pilot implementation of a continuous auditing system at Siemens	<i>IJAIS</i>	2006	Computer Science	Model Building	continuous auditing; continuous monitoring of business processes; controls; control settings; monitoring; formalization; automation; reengineering
7	Alles, Kogan and Vasarhelyi	Feasibility and economics of continuous assurance	<i>Auditing</i>	2002	Microeconomic	Model Building	continuous assurance; continuous auditing; audit demand; payment infrastructure; auditor independence
8	Alles, Kogan and Vasarhelyi	Exploiting comparative advantage: A paradigm for value added research in accounting information systems	<i>IJAIS</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	theory; practice; knowledge transfer; skill application; long term normative research; continuous auditing; XBRL
9	Alles, Kogan and Vasarhelyi	Restoring auditor credibility: Tertiary monitoring and logging of continuous assurance systems	<i>IJAIS</i>	2004	Computer Science	Model Building	auditor credibility; tertiary monitoring; continuous assurance systems
10	Al-Natour, Benbasat and Cenfetelli	The effects of process and outcome similarity on users' evaluations of decision aids	<i>Dec Sci</i>	2008	Cognitive Psychology	Experimental	B2C; e-commerce; decision aids; decision-making process; decision outcome; similarity; technology dominance
11	Amer	Bias due to visual illusion in the graphical presentation of accounting information	<i>JIS</i>	2005	Cognitive Psychology	Experimental	graphs; Poggendorff illusion; bias in decision-making; horizontal gridlines
12	Amer and Maris	Signal words and signal icons in application control and information technology exception messages - Hazard matching and habituation effects	<i>JIS</i>	2007	Cognitive Psychology	Experimental	computer exception messages; signal words; signal icons; hazard matching; habituation
13	Anderson and Lanen	Using electronic data interchange (EDI) to improve the efficiency of accounting transactions	<i>TAR</i>	2002	Microeconomic	Case Study	accounting information systems; complexity; learning; transaction costs
14	Anderson, Banker and Ravindran	Value implications of investments in information technology	<i>Mgmt Sci</i>	2006	Microeconomic	Archival	IT; firm performance; business value of IT; strategic role of IT; relative investment in IT; ERP systems
15	Anderson, Moreno and Muller	The effect of client vs. decision aid as a source of explanations upon auditors' sufficiency judgments: A research note	<i>BRIA</i>	2003	Cognitive Psychology	Experimental	decision aids; information source; analytical review

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
16	Anthony, Choi and Grabski	Market reaction to e-commerce impairments evidenced by website outages	<i>IJAIS</i>	2006	Microeconomic	Archival	event study; e-commerce; website outage
17	Arnold	Behavioral research opportunities: Understanding the impact of enterprise systems	<i>IJAIS</i>	2006	Lit. Review & Synthesis	Lit. Review & Synthesis	enterprise systems; enterprise resource planning systems; ERP; case studies; field research; triangulation; cross-sectional field studies
18	Arnold, Clark, Collier, Leech and Sutton	The differential use and effect of knowledge-based system explanations in novice and expert judgment decisions	<i>MISQ</i>	2006	Cognitive Psychology	Experimental	explanations; explanation use; knowledge-based systems; expert systems; intelligent systems
19	Arnold, Clark, Collier, Leech and Sutton	Explanation provision and use in an intelligent decision aid	<i>ISAFM</i>	2004	Computer Science	Model Building	explanation use; explanations; intelligent decision aid
20	Arnold, Collier, Leech and Sutton	Impact of intelligent decision aids on expert and novice decision-makers' judgments	<i>AF</i>	2004	Cognitive Psychology	Experimental	expert systems; intelligent decision aids; technology dominance; insolvency; judgement/decision making
21	Arnold, Lampe, Masselli and Sutton	An analysis of the market for systems reliability assurance services	<i>JIS</i>	2000	Microeconomic	Experimental	IS assurance; reporting models; systems reliability
22	Arnold, Sutton, Hayne and Smith	Group decision making: The impact of opportunity-cost time pressure and group support systems	<i>BRIA</i>	2000	Social Psychology	Experimental	group decision making; group support system (GSS); opportunity-cost time pressure
23	Arunachalam	Electronic data interchange: An evaluation of alternative organizational forms	<i>AOS</i>	2004	Organizational Strategy	Survey	electronic data interchange; organizational forms
24	Arunachalam, Pei and Steinbart	Impression management with graphs: Effects on choices	<i>JIS</i>	2002	Cognitive Psychology	Experimental	graph design; presentation format; decision making; choice
25	Asare and Wright	The effectiveness of alternative risk assessment and program planning tools in a fraud setting	<i>CAR</i>	2004	Cognitive Psychology	Experimental	audit planning; fraud detection; fraud risk assessments; standard audit programs
26	Ashkanasy, Bowen, Rohde and Wu	The effects of user characteristics on query performance in the presence of information request ambiguity	<i>JIS</i>	2007	Cognitive Psychology	Experimental	information retrieval; personality; neuroticism, extraversion, openness personality inventory-revised model; NEO PI-R; ambiguity
27	Asthana	Impact of information technology on post-earnings announcement drift	<i>JIS</i>	2003	Microeconomic	Archival	post-earnings announcement drift; information technology
28	Back, Toivonen, Vanharanta and Visa	Comparing numerical data and text information from annual reports using self-organizing maps	<i>IJAIS</i>	2001	Computer Science	Model Building	text analysis; data mining; self-organizing maps; annual reports; text retrieval
29	Bagraff and Turner	Growing a nontraditional accounting firm: Warren and Associates	<i>JIS</i>	2004	Education	Education	accounting firms; IT consulting services
30	Bahmanziari, Odom and Ugrin	An experimental evaluation of the effects of internal and external e-Assurance on initial trust formation in B2C e-commerce	<i>IJAIS</i>	2009	Cognitive Psychology	Experimental	trust; assurance; e-commerce; WebTrust; e-Assurance
31	Bajaj, Bradley and Cravens	SAAS: Integrating systems analysis with accounting and strategy for ex ante evaluation of IS investments	<i>JIS</i>	2008	Microeconomic	Case Study	information technology investment evaluation; system analysis; information system business value
32	Baldwin, Brown and Trinkle	Opportunities for artificial intelligence development in the accounting domain: The case for auditing	<i>ISAFM</i>	2006	Lit. Review & Synthesis	Lit. Review & Synthesis	artificial intelligence; audit task
33	Baldwin, Morris and Scheiner	Where do AIS researchers publish?	<i>IJAIS</i>	2000	Faculty Survey	Faculty Survey	AIS research; research publish
34	Banker and Kauffman	The evolution of research on information systems: A fiftieth-year survey of the literature in management science	<i>Mgmt Sci</i>	2004	Lit. Review & Synthesis	Lit. Review & Synthesis	decision support systems; economics of IS; human-computer interface; information strategy; IS; IT; IS organization; systems design; value of information
35	Banker, Chang and Kao	Impact of information technology on public accounting firm productivity	<i>JIS</i>	2002	Organizational Behavior	Case Study	public accounting; information technology; IT productivity; IT adoption; data envelopment analysis
36	Bartov, Mohanram and Seethamraju	Valuation of internet stocks - An IPO perspective	<i>JAR</i>	2002	Microeconomic	Archival	valuation; internet firm; IPO

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
37	Barua, Konana and Whinston	An empirical investigation of net-enabled business value	<i>MISQ</i>	2004	Microeconomic	Survey	business value of IT; net-enabled business transformation; digitization; resource-based view; online informational capability; business process alignment
38	Basoglu, Fuller and Sweeney	Investigating the effects of computer mediated interruptions: An analysis of task characteristics and interruption frequency on financial performance	<i>IJAIS</i>	2009	Cognitive Psychology	Experimental	interruption; performance; task; cognitive state; decision making; frequency; complexity
39	Beasley, Bradford and Dehning	The value impact of strategic intent on firms engaged in information systems outsourcing	<i>IJAIS</i>	2009	Microeconomic	Archival	information systems outsourcing; event study; strategic intent; firm value
40	Beattie and Jones	Changing graph use in corporate annual reports: A time-series analysis	<i>CAR</i>	2000	Cognitive Psychology	Archival	communication; corporate annual report; financial graph; manipulation
41	Bedard and Graham	The effects of decision aid orientation on risk factor identification and audit test planning	<i>Auditing</i>	2002	Cognitive Psychology	Experimental	risk identification; audit risk; decision aid design; client business risk; audit planning
42	Bedard, Deis, Curtis and Jenkins	Risk monitoring and control in audit firms: A research synthesis	<i>Auditing</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	audit firm quality control; risk monitoring; auditing standards; independence risk; whistle-blowing; decision aids
43	Bedard, Jackson and Graham	Issues and risks in performing SysTrust engagements: Implications for research and practice	<i>IJAIS</i>	2005	Organizational Behavior	Case Study	SysTrust; trust services; assurance services; assurance risk
44	Bedard, Jackson, Ettredge and Johnstone	The effect of training on auditors' acceptance of an electronic work system	<i>IJAIS</i>	2003	Cognitive Psychology	Survey	auditing; training; audit workpapers; systems implementation; technology acceptance
45	Behn, Searcy and Woodroof	A within firm analysis of current and expected future audit lag determinants	<i>JIS</i>	2006	None	Survey	audit lag; impediments; continuous audit
46	Bell and Carcell	A decision aid for assessing the likelihood of fraudulent financial reporting	<i>Auditing</i>	2000	Computer Science	Model Building	fraudulent financial reporting; decision aid
47	Bell, Bedard, Johnstone and Smith	KRisk: A computerized decision aid for client acceptance and continuance risk assessments	<i>Auditing</i>	2002	None	Case Study	auditor business risk; client acceptance; client continuance; risk management
48	Benford and Hunton	Incorporating information technology considerations into an expanded model of judgment and decision making in accounting	<i>IJAIS</i>	2000	Cognitive Psychology	Model Building	computer supported information systems; cognitive complexity; mental workload; task technology fit; judgment and decision makers
49	Best, Mohay and Anderson	Machine-independent audit trail analysis - A tool for continuous audit assurance	<i>ISAFM</i>	2004	Computer Science	Model Building	audit trail analysis; knowledge-based system; continuous audit assurance
50	Beynon, Clatworthy and Jones	The prediction of profitability using accounting narratives: A variable-precision rough set approach	<i>ISAFM</i>	2004	Computer Science	Model Building	variable-precision rough set model; data mining; textual analysis
51	Bharadwaj	A resource-based perspective on information technology capability and firm performance: An empirical investigation	<i>MISQ</i>	2000	Microeconomic	Archival	IT capability; IT resources; resource-based theory; firm performance
52	Bharadwaj, Bharadwaj and Konsynski	Information technology effects on firm performance as measured by Tobin's q	<i>Mgmt Sci</i>	1999	Microeconomic	Archival	IT, firm performance; business value of IT; IT, Tobin's q ratio; intangible value
53	Bhattacharya, Behara and Gundersen	Business risk perspectives on information systems outsourcing	<i>IJAIS</i>	2003	Microeconomic	Model Building	business risk perspective; information systems outsourcing; Four-S outsourcing model; reengineering-outsourcing decision matrix
54	Bierstaker, Hunton and Thibodeau	Do client-prepared internal control documentation and business process flowcharts help or hinder an auditor's ability to identify missing controls?	<i>Auditing</i>	2009	Cognitive Psychology	Experimental	internal control design evaluation; Sarbanes-Oxley Act of 2002; business process flowcharts; mental models

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
55	Blaskovich	Exploring the effect of distance: An experimental investigation of virtual collaboration, social loafing, and group decisions	<i>JIS</i>	2008	Social Psychology	Experimental	virtual collaboration; groups; social loafing; recency; effort
56	Bollen, Hassink and Bozic	Measuring and explaining the quality of Internet investor relations activities: A multinational empirical analysis	<i>IJAIS</i>	2006	Microeconomic	Archival	investor relations; financial reporting; internet; quality
57	Bonson and Escobar	Digital reporting in Eastern Europe: An empirical study	<i>IJAIS</i>	2006	Microeconomic	Archival	digital reporting; voluntary disclosure; Internet
58	Bonson, Cortijo and Escobar	Towards the global adoption of XBRL using international financial reporting standards (IFRS)	<i>IJAIS</i>	2009	Microeconomic	Archival	XBRL; XML; digital reporting; internet reporting; IFRS
59	Boritz	IS practitioners' views on core concepts of information integrity	<i>IJAIS</i>	2005	Lit. Review & Synthesis	Survey	information integrity; data quality; data integrity
60	Boritz and Hunton	Investigating the impact of auditor-provided systems reliability assurance on potential service recipients	<i>JIS</i>	2002	Microeconomic	Experimental	assurance services; systems reliability; SysTrust
61	Boritz and Kearns	1999 symposium on IS assurance panel discussion on SysTrust	<i>JIS</i>	2000	None	Lit. Review & Synthesis	IS assurance; SysTrust; information technology risks; systems reliability
62	Borthick	Analysis of design from a community of practice dialogue: Negotiating the meaning of auditing information system development	<i>JIS</i>	2000	Education	Education	IS assurance; community of practice; learning
63	Borthick, Bowen and Gerard	Modeling a business process and querying the resulting database: Analyzing RFID data to develop business intelligence	<i>JIS</i>	2008	Education	Education	business process modeling; cost analysis; data quality; database querying; performance analysis; REA; RFID
64	Borthick, Bowen, Liew and Rohde	The effects of normalization on end-user query errors: An experimental evaluation	<i>IJAIS</i>	2001	Cognitive Psychology	Experimental	end-user querying; normalization; complexity
65	Boulianne	Revisiting fit between AIS design and performance with the analyzer strategic-type	<i>IJAIS</i>	2007	Organizational Strategy	Survey	accounting information systems design; business strategy; analyzer strategic-type; performance; multi-method; multiple-respondent; contingency fit
66	Boulianne and Cho	The rise and fall of WebTrust	<i>IJAIS</i>	2009	Organizational Strategy	Case Study	accounting information systems; information systems security; institutional theory; managerial decision-making; online purchasing; organizational slack theory; web assurance seals; WebTrust
67	Bovee, Kogan, Nelson, Srivastava and Vasarhelyi	Financial reporting and auditing agent with net knowledge (FRAANK) and eXtensible business reporting language (XBRL)	<i>JIS</i>	2005	Computer Science	Model Building	semantic pattern matching; SEC EDGAR; XBRL taxonomy
68	Bowen and Rohde	Further evidence of the effects of normalization on end-user query errors: An experimental evaluation	<i>IJAIS</i>	2002	Cognitive Psychology	Experimental	end-user queries; normalization; complexity
69	Bowen, Cheung and Rohde	Enhancing IT governance practices: A model and case study of an organization's efforts	<i>IJAIS</i>	2007	Organizational Strategy	Case Study	IT governance; case study
70	Bowen, Davis and Rajgopal	Determinants of revenue-reporting practices for internet firms	<i>CAR</i>	2002	Microeconomic	Archival	accounting choice; barter; internet; revenue recognition
71	Bowen, Ferguson, Lehmann and Rohde	Cognitive style factors affecting database query performance	<i>IJAIS</i>	2003	Cognitive Psychology	Experimental	database querying; personality; end-user computing; Myers-Briggs type indicator
72	Bowen, O'Farrell, and Rohde	An empirical investigation of end-user query development: The effects of improved model expressiveness vs. complexity	<i>ISR</i>	2009	Cognitive Psychology	Experimental	scalability; expressiveness; ontology; ontological clarity; parsimony; logical data models
73	Bowen, Rohde and Wu	Imperfect communication between information requestors and information providers: The effects of syntactic and extraneous ambiguity	<i>IJAIS</i>	2004	Cognitive Psychology	Experimental	ambiguity; query developer performance; information retrieval

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
74	Bradford and Florin	Examining the role of innovation diffusion factors on the implementation success of enterprise resource planning systems	<i>IJAIS</i>	2003	Organizational Strategy	Survey	enterprise resource planning; diffusion of innovation theory; information systems success; organizational performance; user satisfaction; systems implementation
75	Bradley	Management based critical success factors in the implementation of enterprise resource planning systems	<i>IJAIS</i>	2008	Organizational Strategy	Case Study	enterprise resource planning systems; implementation; critical success factors; DeLone-McLean IS success model; IS success measurement
76	Brazel and Agoglia	An examination of auditor planning judgements in a complex accounting information system environment	<i>CAR</i>	2007	Cognitive Psychology	Experimental	Accounting information system expertise; computer assurance specialist competence; auditor planning judgement
77	Brazel and Dang	The effect of ERP system implementations on the management of earnings and earnings release dates	<i>JIS</i>	2008	Microeconomic	Archival	ERP systems; discretionary accruals; implementation; reporting lag
78	Brazel, Agoglia and Hatfield	Electronic versus face-to-face review: The effects of alternative forms of review on auditors' performance	<i>TAR</i>	2004	Cognitive Psychology	Experimental	review process; audit effectiveness; audit efficiency; accountability; heuristic-systematic model
79	Brown, Dillard and Marshall	Strategically informed, environmentally conscious information requirements for accounting information systems	<i>JIS</i>	2005	Computer Science	Model Building	accounting information systems; environmental reporting; environmental strategy; sustainability
80	Bryant, Albring and Murthy	The effects of reward structure, media richness and gender on virtual teams	<i>IJAIS</i>	2009	Social Psychology	Experimental	virtual teams; team member satisfaction; team cohesiveness; sociometric structure; informal leadership; social loafing; gender
81	Bryant, Hunton and Stone	Internet-based experiments: Prospects and possibilities for behavioral accounting research	<i>BRIA</i>	2004	Lit. Review & Synthesis	Lit. Review & Synthesis	internet-based experiments; behavioral accounting research;
82	Burney and Matherly	Examining performance measurement from an integrated perspective	<i>JIS</i>	2007	Organizational Behavior	Survey	system comprehensiveness; participative decision making; individual performance; job satisfaction; job-relevant information; strategic performance measurement systems
83	Burton, Leitch and Tuttle	A user's willingness to adopt a new information system: The influence of the decision-making improvements and performance-monitoring dimensions of the system	<i>JIS</i>	2001	Organizational Behavior	Experimental	information systems; agency theory; auctions; decision making; performance monitoring
84	Calderon and Cheh	A roadmap for future neural networks research in auditing and risk assessment	<i>IJAIS</i>	2002	Lit. Review & Synthesis	Lit. Review & Synthesis	neural networks; business risk; auditing
85	Calderon, Chandra, and Cheh	Modeling an intelligent continuous authentication system to protect financial information resources	<i>IJAIS</i>	2006	Computer Science	Model Building	continuous authentication; biometrics; authentication confidences; process model; intelligent agents; swarm intelligence
86	Callahan, Gabriel, and Smith	The effects of inter-firm cost correlation, IT investment, and product cost accuracy on production decisions and firm profitability	<i>JIS</i>	2009	Microeconomic	Analytical	IT investment; profitability; Cournot market; analytical modeling; simulation
87	Carnaghan	Business process modeling approaches in the context of process level audit risk assessment: An analysis and comparison	<i>IJAIS</i>	2006	Lit. Review & Synthesis	Lit. Review & Synthesis	business process models; diagrams; audit; risk assessment
88	Chandra, Menon and Mishra	Budgeting for information technology	<i>IJAIS</i>	2007	Macroeconomic	Archival	information technology; budget patterns; econometrics; rational expectations; partial adjustments
89	Changchit, and Holsapple	The development of an expert system for managerial evaluation of internal controls	<i>ISAFM</i>	2004	Computer Science	Model Building	expert systems; internal control

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
90	Chapman	Not because they are new: Developing the contribution of enterprise resource planning systems to management control research	<i>AOS</i>	2005	Lit. Review & Synthesis	Lit. Review & Synthesis	ERP; management control
91	Chapman and Kihn	Information system integration, enabling control and performance	<i>AOS</i>	2009	Organizational Behavior	Survey	information system integration; ERP; management control
92	Chari, Devaraj and David	The impact of information technology investments and diversification strategies on firm performance	<i>Mgmt Sci</i>	2008	Microeconomic	Archival	IT investments; business strategy; corporate diversification
93	Chatterjee, Richardson and Zmud	Examining the shareholder wealth effects of announcements of newly created CIO positions	<i>MISQ</i>	2001	Microeconomic	Archival	CIO position announcements; IT leadership; IT management; IT assets; IT-driven transformation; organization innovation; external hires; event study
94	Chu and Spires	The joint effects of effort and quality on decision strategy choice with computerized decision aids	<i>Dec Sci</i>	2000	Cognitive Psychology	Experimental	computer-based decision aids; decision processes; decision support systems; human information processing; judgment and decision making
95	Church and Smith	REA ontology-based simulation models for enterprise strategic planning	<i>JIS</i>	2008	Computer Science	Model Building	REA framework; ontology; simulation models; strategic planning systems
96	Church and Smith	An extension of the REA framework to support balanced scorecard information requirements	<i>JIS</i>	2007	Computer Science	Model Building	REA framework; ontology; balanced scorecard; nonfinancial measures
97	Clarkson, Ferguson and Hall	Auditor conservatism and voluntary disclosure: Evidence from the Year 2000 systems issue	<i>AF</i>	2003	Microeconomic	Archival	auditor conservatism; voluntary disclosure; Y2K; Year 2000 remediation programs
98	Clarkson, Joyce, and Tutticci	Market reaction to takeover rumour in Internet discussion sites	<i>AF</i>	2006	Microeconomic	Archival	internet discussion sites; takeover rumour; market reaction; abnormal returns; abnormal trading volume
99	Cleary and Thibodeau	Applying digital analysis using Benford's Law to detect fraud: The dangers of Type I errors	<i>Auditing</i>	2005	Statistical	Analytical	digital analysis; Benford's Law; fraud detection; Type I errors; computer assisted auditing techniques (CAATs)
100	Clements and Wolfe	Reporting financial results with the video medium: An experimental analysis	<i>JIS</i>	2000	Cognitive Psychology	Experimental	media; video; financial reporting
101	Coakley and Brown	Artificial neural networks in accounting and finance: Modeling issues	<i>ISAFM</i>	2000	Lit. Review & Synthesis	Lit. Review & Synthesis	artificial neural network; accounting; finance
102	Coalter, Hunton and Price	Collective user participation in specifying requirements of an information system: Minimizing differences between minority and majority voting subgroups	<i>JIS</i>	1999	Organizational Behavior	Experimental	information systems; referent cognition theory; collective user participation; small group research
103	Collier, Leech and Clark	A validated expert system for decision making in corporate recovery	<i>ISAFM</i>	1999	Computer Science	Model Building	expert system; corporate recovery
104	Cormier, Ledoux and Magnan	The use of web sites as a disclosure platform for corporate performance	<i>IJAIS</i>	2009	Microeconomic	Archival	corporate disclosure; information costs and benefits; voluntary disclosure; product market competition; web reporting
105	Cotteleer and Bendoly	Order lead-time improvement following enterprise information technology implementation: An empirical study	<i>MISQ</i>	2006	Organizational Behavior	Case Study	enterprise resource planning; visibility; validity; variability reduction; continuous improvement; organizational learning; empirical research
106	Curtis and Payne	An examination of contextual factors and individual characteristics affecting technology implementation decisions in auditing	<i>IJAIS</i>	2008	Organizational Behavior	Experimental	audit technology; budgeting; risk; Unified Theory of Acceptance and Use of Technology
107	Curtis and Viator	An investigation of multidimensional knowledge structure and computer auditor performance	<i>Auditing</i>	2000	Cognitive Psychology	Experimental	knowledge structure; internal control; computer auditor; multidimensional scaling; performance
108	Daigle and Arnold	An analysis of the research productivity of AIS faculty	<i>IJAIS</i>	2000	Faculty Survey	Faculty Survey	AIS research; research productivity

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
109	Daigle and Lampe	The level of assurance precision and associated cost demanded when providing continuous online assurance in an environment open to assurance competition	<i>IJAIS</i>	2005	Microeconomic	Experimental	continuous online assurance; continuous auditing; assurance quality; assurance precision
110	Daigle and Lampe	The impact of the risk of consequence on the relative demand for continuous online assurance	<i>IJAIS</i>	2004	Microeconomic	Experimental	continuous online assurance; risk
111	Daniels and Caron	Automated explanation of financial data	<i>ISAFM</i>	2009	Computer Science	Model Building	explanation; knowledge-based systems; knowledge structure; interfirm comparison
112	David, Dunn, McCarthy and Poston	The research pyramid: A framework for accounting information systems research	<i>JIS</i>	1999	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research, research pyramid
113	Davis	The value relevance of revenue for internet firms: Does reporting grossed-up or barter revenue make a difference?	<i>JAR</i>	2002	Microeconomic	Archival	value relevance; internet firms
114	Debrecey and Bowen	The effects on end-user query performance of incorporating object-oriented abstractions in database accounting systems	<i>JIS</i>	2005	Cognitive Psychology	Experimental	accounting information systems; database management systems; object-orientation; abstraction; human-computer interaction; query performance; information retrieval
115	Debrecey and Gray	The production and use of semantically rich accounting reports on the Internet: XML and XBRL	<i>IJAIS</i>	2001	Computer Science	Model Building	Internet; world wide web; communication; metadata; financial reporting; eXtensible Markup Language; XML; eXtensible Business Reporting Language; XBRL; information retrieval
116	Debrecey, Gray, Ng, Lee and Yau	Embedded audit modules in enterprise resource planning systems: Implementation and functionality	<i>JIS</i>	2005	None	Case Study	enterprise resource planning (ERP); accounting information systems; continuous audit; embedded audit modules
117	Dechow and Mouritsen	Enterprise resource planning systems, management control and the quest for integration	<i>AOS</i>	2005	Organizational Behavior	Case Study	ERP; management control; integration
118	Dehning and Richardson	Returns on investments in information technology: A research synthesis	<i>JIS</i>	2002	Lit. Review & Synthesis	Lit. Review & Synthesis	information technology; literature review; performance measures; returns; market measures; accounting measures; research opportunities
119	Dehning and Stratopoulos	DuPont analysis of an IT-enabled competitive advantage	<i>IJAIS</i>	2002	Microeconomic	Archival	information technology; competitive advantage; DuPont analysis; return on asset
120	Dehning, Dow and Stratopoulos	Information technology and organizational slack	<i>IJAIS</i>	2004	Microeconomic	Archival	information technology; organizational slack; productivity paradox
121	Dehning, Pfeiffer and Richardson	Analysts' forecasts and investments in information technology	<i>IJAIS</i>	2006	Microeconomic	Archival	information technology; analyst forecasts; market value; information risk
122	Dehning, Richardson and Zmud	The value relevance of announcements of transformational information technology investments	<i>MISQ</i>	2003	Microeconomic	Archival	IT investment; event study; IT strategic role; stock market reaction
123	Dewan and Ren	Risk and return of information technology initiatives: Evidence from electronic commerce announcements	<i>ISR</i>	2007	Microeconomic	Archival	IT risk; risk and return; electronic commerce; IT event study; wealth effects; risk effects
124	Dewan, Shi and Gurbaxani	Investigating the risk-return relationship of information technology investment: Firm-level empirical analysis	<i>Mgmt Sci</i>	2007	Microeconomic	Archival	IT capital; productivity paradox; IT returns; IT risk; IT investment; IT value; real options
125	Dikolli and Vaysman	Information technology, organizational design, and transfer pricing	<i>JAE</i>	2006	Microeconomic	Analytical	cost-based transfer pricing; negotiated transfer pricing; bargaining; decentralization
126	Dilla and Steinbart	Using information display characteristics to provide decision guidance in a choice task under conditions of strict uncertainty	<i>JIS</i>	2005	Cognitive Psychology	Experimental	decisional guidance; uncertainty; display format; cognitive fit
127	Dilla and Steinbart	The effects of alternative supplementary display formats on balanced scorecard judgments	<i>IJAIS</i>	2005	Cognitive Psychology	Experimental	balanced scorecard; decision aids; information presentation formats

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
128	Dillard	Professional services, IBM and the Holocaust	<i>JIS</i>	2003	None	Case Study	technical rationality; instrumental rationality; IBM; holocaust
129	Dillard	Responding to expanding accountability regimes by re-presenting organizational context	<i>IJAIS</i>	2008	Organizational Behavior	Model Building	accountability; public interest; labor process; accumulation cycle; postmodernism; ethic of accountability
130	Dillard, Ruchala and Yuthas	Enterprise resource planning systems: A physical manifestation of administrative evil	<i>IJAIS</i>	2005	Organizational Behavior	Model Building	ERP; administrative evil; instrumental rationality; critical theory
131	Dilnutt	Knowledge management in practice: Three contemporary case studies	<i>IJAIS</i>	2002	None	Case Study	knowledge management; business case; knowledge management strategy; taxonomy
132	Doumpos, Gaganis and Pasikuras	Explaining qualifications in audit reports using a support vector machine methodology	<i>ISAFM</i>	2005	Computer Science	Model Building	audit report qualification; support vector machine methodology
133	Dowling	Appropriate audit support system use: The influence of auditor, audit team, and firm factors	<i>TAR</i>	2009	Organizational Behavior	Survey	audit support systems; appropriate use; system restrictiveness; audit firm control; audit effectiveness and efficiency
134	Dowling and Leech	Audit support systems and decision aids: Current practice and opportunities for future research	<i>IJAIS</i>	2007	Lit. Review & Synthesis	Case Study	audit support systems; decision aids; system restrictiveness
135	Dull and Tegarden	A comparison of three visual representations of complex multidimensional accounting information	<i>JIS</i>	1999	Cognitive Psychology	Experimental	accounting information systems; information visualization; cognitive fit; proximity compatibility principle; momentum accounting
136	Dull and Tegarden	Using control charts to monitor financial reporting of public companies	<i>IJAIS</i>	2004	Computer Science	Model Building	control charts; financial reporting; public companies
137	Dull, Graham and Baldwin	Web-based financial statements: Hypertext links to footnotes and their effect on decisions	<i>IJAIS</i>	2003	Cognitive Psychology	Experimental	financial statement presentation; hypertext links; internet; world wide web
138	Dunn and Gerard	Auditor efficiency and effectiveness with diagrammatic and linguistic conceptual model representations	<i>IJAIS</i>	2001	Cognitive Psychology	Experimental	conceptual model; user performance; diagrammatic representation; linguistic representation
139	Dunn and Grabski	Perceived semantic expressiveness of accounting systems and task accuracy effects	<i>IJAIS</i>	2000	Cognitive Psychology	Experimental	semantic expressiveness; REA accounting model; DCA accounting model; cognitive fit
140	Dunn, Gerard and Grabski	Critical evaluation of conceptual data models	<i>IJAIS</i>	2005	Cognitive Psychology	Experimental	database design; conceptual data modeling; entity-relationship model; requirements engineering; structural constraints
141	Dunn, Kohlbeck and Magilke	Future profitability, operating cash flows, and market valuations associated with offshoring arrangements of technology jobs	<i>JIS</i>	2009	Microeconomic	Archival	offshoring; performance; valuation; social costs
142	Elbashir, Collier and Davern	Measuring the effects of business intelligence systems: The relationship between business process and organizational performance	<i>IJAIS</i>	2008	Microeconomic	Survey	business value of IT-intensive systems; organizational performance measures; business process performance measures; industry effects; business intelligence systems
143	Elliott	Twenty-first century assurance	<i>Auditing</i>	2002	None	Model Building	continuous assurance; insurance; independence; fraud; XBRL; user pays
144	Elsas	X-raying segregation of duties: Support to illuminate an enterprise's immunity to solo-fraud	<i>IJAIS</i>	2008	Computer Science	Case Study	segregation of duties; separation of duties; authorization; access control; internal control; internal control over financial reporting; assessment of the effectiveness of internal control over financial reporting; potential fraud; potential fraud detection
145	Ergazakis, Karnezis, Metaxiotis and Psarras	Knowledge management in enterprises: A research agenda	<i>ISAFM</i>	2005	Lit. Review & Synthesis	Lit. Review & Synthesis	knowledge management; research taxonomy

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
146	Ettredge and Richardson	Information transfer among Internet firms: The case of hacker attacks	<i>JIS</i>	2003	Microeconomic	Archival	internet firms; information transfer; hacker attacks
147	Ettredge, Richardson and Scholz	Timely financial reporting at corporate web sites?	<i>CACM</i>	2002	Microeconomic	Archival	corporate web site; financial reporting
148	Ettredge, Richardson and Scholz	A web site design model for financial information	<i>CACM</i>	2001	Cognitive Psychology	Archival	corporate web site; financial reporting; investor relations
149	Ettredge, Richardson and Scholz	The presentation of financial information at corporate web sites	<i>IJAIS</i>	2001	Microeconomic	Archival	financial reporting; Internet; voluntary dissemination; corporate web sites
150	Ferguson, Finn and Hall	Electronic commerce investments, the resource-based view of the firm, and firm market value	<i>IJAIS</i>	2005	Microeconomic	Archival	electronic commerce; resource-based theory; replicability; competitive advantage period; innovative investments; noninnovative investments; firm market value; event study
151	Feroz, Kwon, Pastena and Park	The efficacy of red flags in predicting the SEC's targets: An artificial neural networks approach	<i>ISAFM</i>	2000	Computer Science	Model Building	artificial neural network; red flag; prediction; Securities and Exchange Commission
152	Fisher	A prototype system for temporal reconstruction of financial accounting standards	<i>IJAIS</i>	2007	Computer Science	Model Building	financial accounting standards; standards codification; temporal reconstruction
153	Fisher, Chengalur-Smith and Ballou	The impact of experience and time on the use of data quality information in decision making	<i>ISR</i>	2003	Cognitive Psychology	Experimental	data quality; information quality; data quality information; decision making; data quality tags; data warehouse; metadata
154	Gaganis	Classification techniques for the identification of falsified financial statements: A comparative analysis	<i>ISAFM</i>	2009	Computer Science	Model Building	classification technique; financial statement fraud
155	Gaganis, Pasiquras, Spathis and Zopounidis	A comparison of nearest neighbours, discriminant and logit models for auditing decisions	<i>ISAFM</i>	2007	Computer Science	Model Building	nearest neighbours; discriminant model; logit model; auditors' opinions
156	Gailly, Laurier and Poels	Positioning and formalizing the REA enterprise ontology	<i>JIS</i>	2008	Computer Science	Model Building	REA; ontology; ontology applications; OWL; UML; business modeling; knowledge representation
157	Gattiker and Goodhue	What happens after ERP implementation: Understanding the impact of interdependence and differentiation on plant-level outcomes	<i>MISQ</i>	2005	Organizational Behavior	Survey	organizational information processing theory; enterprise system; ERP; data integration; interdependence; differentiation; manufacturing planning and control
158	Geerts	Introduction to the REA 25th anniversary special section	<i>JIS</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	REA
159	Geerts and McCarthy	Policy-level specifications in REA enterprise information systems	<i>JIS</i>	2006	Computer Science	Model Building	policy-level specifications; grouping; REA enterprise information systems; typification
160	Geerts and McCarthy	Augmented intensional reasoning in knowledge-based accounting systems	<i>JIS</i>	2000	Computer Science	Model Building	augmented intensional reasoning; epistemological adequacy; implementation compromise; knowledge reuse and sharing; procedural-declarative trade-off; REA accounting
161	Geerts and McCarthy	An ontological analysis of the economic primitives of the extended-REA enterprise information architecture	<i>IJAIS</i>	2002	Computer Science	Model Building	domain ontology; enterprise information architectures; ontological categories; REA accounting model
162	Geerts and White Jr	SportsStuff.com: A case study on XML technologies, e-Business processes, and accounting information systems	<i>JIS</i>	2004	Education	Education	e-business processes; XML documents; XML schema; XSLT
163	Gendron and Barrett	Professionalization in action: Accountants' attempt at building a network of support for the WebTrust seal of assurance	<i>CAR</i>	2004	Organizational Behavior	Field Study	e-commerce; expertise claims; new assurance services; professionalization

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
164	Gerard	The REA pattern, knowledge structure, and conceptual modeling performance	<i>JIS</i>	2005	Cognitive Psychology	Experimental	domain-specific training; knowledge structure; conceptual database design; data modeling pattern; REA
165	Grabski and Leech	Complementary controls and ERP implementation success	<i>IJAIS</i>	2007	Microeconomic	Survey	ERP implementation; complementarity; control theory; business risks
166	Greenfield and Rohde	Technology acceptance: Not all organisations or workers may be the same	<i>IJAIS</i>	2009	Cognitive Psychology	Survey	technology acceptance; not-for-profit; volitional control; attitude
167	Greenstein and Hunton	Extending the accounting brand to privacy services	<i>JIS</i>	2003	Organizational Strategy	Experimental	accounting brand; data privacy services
168	Greenstein and McKee	Assurance practitioners' and educators' self-perceived IT knowledge level: An empirical assessment	<i>IJAIS</i>	2004	None	Survey	auditing; assurance; accounting information systems; information technology knowledge
169	Greenstein and Ray	Holistic, continuous assurance integration: e-Business opportunities and challenges	<i>JIS</i>	2002	Organizational Strategy	Model Building	continuous assurance; e-business; e-commerce; reliability; SysTrust
170	Gregory and Benbasat	Explanations from intelligent systems: Theoretical foundations and implications for practice	<i>MISQ</i>	1999	Lit. Review & Synthesis	Lit. Review & Synthesis	explanation use; explanations; intelligent systems; knowledge-based systems; expert systems; intelligent agents; decision support systems; cognitive effort; cognitive learning
171	Hampton	Determinants of reliance: An empirical test of the theory of technology dominance	<i>IJAIS</i>	2005	Cognitive Psychology	Experimental	theory of technology dominance; intelligent decision aids; reliance; task experience; task complexity; decision aid familiarity; cognitive fit
172	Hannan, Rankin and Towry	The effect of information systems on honesty in managerial reporting: A behavioral perspective	<i>CAR</i>	2006	Cognitive Psychology	Experimental	honesty, impression management; information systems; participatory budgeting
173	Hardy and Reeve	A study of the internal control structure for electronic data interchange systems using the analytic hierarchy process	<i>AF</i>	2000	None	Survey	analytic hierarchy process (AHP); computerised information system (CIS) auditors; electronic data interchange (EDI); information system managers; internal control structure
174	Hayes, Hunton and Reck	Market reaction to ERP implementation announcements	<i>JIS</i>	2001	Microeconomic	Archival	enterprise resource planning; ERP; event study; management information systems; accounting information systems
175	Hayes, Hunton and Reck	Information systems outsourcing announcements: Investigating the impact on the market value of contract-granting firms	<i>JIS</i>	2000	Microeconomic	Archival	outsourcing; information systems; event study; capital market
176	Heales	Undergraduate performance in accounting and business-based information technology	<i>AF</i>	2005	Education	Education	academic determinants of performance; undergraduate information systems; productivity tools competency; diffusion of computers
177	Hermanson and Hill	Information technology-related activities of internal auditors	<i>JIS</i>	2000	None	Survey	IS assurance; internal auditor; information technology risk
178	Hevner, March, Park and Ram	Design science in information systems research	<i>MISQ</i>	2004	Lit. Review & Synthesis	Lit. Review & Synthesis	information systems research methodologies; design science; design artifact; business environment; technology infrastructure; search strategies; experimental methods; creativity
179	Hodge	Hyperlinking unaudited information to audited financial statements: Effects on investor judgments	<i>TAR</i>	2001	Cognitive Psychology	Experimental	world wide web; financial statement analysis; audited/unaudited; presentation format
180	Hodge, Kennedy and Maines	Does search-facilitating technology improve the transparency of financial reporting?	<i>TAR</i>	2004	Cognitive Psychology	Experimental	recognition; disclosure; transparency; XBRL
181	Hoogs, Kiehl, Lacombe and Senturk	A genetic algorithm approach to detecting temporal patterns indicative of financial statement fraud	<i>ISAFM</i>	2007	Computer Science	Model Building	genetic algorithm; financial statement fraud

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
182	Hunton	Behavioral self-regulation of telework locations: Interrupting interruptions!	<i>JIS</i>	2005	Organizational Behavior	Experimental	telework; control theory; self-determination theory; experience sampling method; field experiment; autonomy
183	Hunton and Gibson	Soliciting user-input during the development of an accounting information system: Investigating the efficacy of group discussion	<i>AOS</i>	1999	Social Psychology	Experimental	group discussion; user-input
184	Hunton and Harmon	A model for investigating telework in accounting	<i>IJAIS</i>	2004	Cognitive Psychology	Model Building	telework; procedural justice; self-determination
185	Hunton, Arnold and Gibson	Collective user participation: A catalyst for group cohesion and perceived respect	<i>IJAIS</i>	2001	Social Psychology	Experimental	accounting information systems; small group participation; user participation
186	Hunton, Benford, Arnold and Sutton	The impact of electronic commerce assurance on financial analysts' earnings forecasts and stock price estimates	<i>Auditing</i>	2000	Microeconomic	Experimental	assurance services; WebTrust; financial analysts; electronic commerce; information hypothesis
187	Hunton, Lippincott and Reck	Enterprise resource planning systems: Comparing firm performance of adopters and nonadopters	<i>IJAIS</i>	2003	Microeconomic	Archival	enterprise resource planning; ERP; firm performance; productivity paradox; longitudinal study
188	Hunton, Mauldin and Wheeler	Potential functional and dysfunctional effects of continuous monitoring	<i>TAR</i>	2008	Microeconomic	Experimental	continuous monitoring; incentive compensation; earnings management; project continuation
189	Hunton, McEwen and Wier	The reaction of financial analysts to enterprise resource planning (ERP) implementation plans	<i>JIS</i>	2002	Microeconomic	Experimental	enterprise resource planning; ERP; investors; financial analysts; triangulation
190	Hunton, Wright and Wright	Are financial auditors overconfident in their ability to assess risks associated with enterprise resource planning systems?	<i>JIS</i>	2004	Cognitive Psychology	Experimental	enterprise resource planning; ERP; audit risks; business risks; audit specialists
191	Hutchison, Lee and White	Development of the Journal of Information Systems from the Editors' perspectives	<i>JIS</i>	2004	None	Lit. Review & Synthesis	editors; retrospective; journal development and assessment; journal quality; history of information systems research
192	Hutchison, White and Daigle	Advances in Accounting Information Systems and International Journal of Accounting Information Systems: First ten volumes (1992-2003)	<i>IJAIS</i>	2004	Lit. Review & Synthesis	Lit. Review & Synthesis	retrospective; journal development; journal assessment; content analyses; participation analyses; citation analyses
193	Im, Dow and Grover	A reexamination of IT investment and the market value of the firm: An event study methodology	<i>ISR</i>	2001	Microeconomic	Archival	IT announcements; market value; event study; stock price reaction; stock volume reaction; IT impacts; firm size effect; organizational performance
194	Ismail and King	Firm performance and AIS alignment in Malaysian SMEs	<i>IJAIS</i>	2005	Organizational Strategy	Survey	accounting information systems; management accounting systems; alignment; small firms; information processing theory
195	Jamal, Maier and Sunder	Privacy in E-Commerce: Development of reporting standards, disclosure and assurance services in an unregulated market	<i>JAR</i>	2003	None	Archival	E-commerce; privacy; standards, assurance services
196	Jeffers, Muhanna, and Nault	Information technology and process performance: An empirical investigation of the interaction between IT and non-IT resources	<i>Dec Sci</i>	2008	Microeconomic	Survey	complementarity; customer-service process; firm performance; IT business value; IT resources interaction; organization design; process coordination; process design; process performance; resource-based view; supply chain management; third-party logistics
197	Joseph	Understanding developments in the management information value chain from a structuration theory framework	<i>IJAIS</i>	2006	Organizational Behavior	Model Building	structuration theory; CFO; information technology; institutions; agency; structure; interpretive schemes; power; norms

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
198	Kamis, Koufaris and Stern	Using an attribute-based decision support system for user-customized products online: An experimental investigation	<i>MISQ</i>	2008	Cognitive Psychology	Experimental	decision support systems; attribute-based decision support systems; decision process; choice set size; task complexity; perceived control; perceived ease of use; perceived usefulness; perceived enjoyment; customization
199	Kang and Bradley	Measuring the performance of IT services: An assessment of SERVQUAL	<i>IJAIS</i>	2002	Organizational Strategy	Survey	information technology; performance measurement; service quality; SERVQUAL
200	Kaplan and Nieschwietz	A web assurance services model of trust for B2C e-commerce	<i>IJAIS</i>	2003	Organizational Behavior	Experimental	trust; B2C e-commerce; web seals
201	Kayande, De Bruyn, Lilien, Rangaswamy and Van Bruggen	How incorporating feedback mechanisms in a DSS affects DSS evaluations	<i>ISR</i>	2009	Cognitive Psychology	Experimental	decision support system; DSS design; feedback; learning; mental models; evaluations
202	Keating, Lys and Magee	Internet downturn: Finding valuation factors in Spring 2000	<i>JAЕ</i>	2003	Microeconomic	Archival	valuation; internet firm; stock option; earnings; cash flow
203	Kerr and Murthy	Beyond brainstorming: The effectiveness of computer-mediated communication for convergence and negotiation tasks.	<i>IJAIS</i>	2009	Social Psychology	Experimental	computer-mediated communication; group support systems; convergent processes; group brainstorming; negotiation; task-technology fit theory
204	Khallaf and Skantz	The effects of information technology expertise on the market value of a firm	<i>JIS</i>	2007	Microeconomic	Archival	CIO appointment announcements; CIO characteristics; first movers; information technology; IT leadership; event study
205	Kim, Mannino and Nieschwietz	Information technology acceptance in the internal audit profession: Impact of technology features and complexity	<i>IJAIS</i>	2009	Organizational Behavior	Survey	IS features; information technology adoption; internal auditing; system acceptance
206	Klamm and Watson	SOX 404 reported internal control weaknesses: A test of COSO framework components and information technology	<i>JIS</i>	2009	Organizational Behavior	Archival	COSO; internal control weaknesses; information technology; Sarbanes-Oxley Act of 2002
207	Kloptchenko, Eklund, Karlsson, Back, Vanharanta and Visa	Combining data and text mining techniques for analysing financial reports	<i>ISAFM</i>	2004	Computer Science	Model Building	data mining; text mining; financial report analysis
208	Kobelsky, Hunter and Richardson	Information technology, contextual factors and the volatility of firm performance	<i>IJAIS</i>	2008	Microeconomic	Archival	IT investments; firm performance; future earnings volatility; contextual factors
209	Kobelsky, Richardson, Smith and Zmud	Determinants and consequences of firm information technology budgets	<i>TAR</i>	2008	Organizational Strategy	Archival	IT budgets; firm performance; resource allocation
210	Kogan, Sudit and Vasarhelyi	Continuous online auditing: A program of research	<i>JIS</i>	1999	Lit. Review & Synthesis	Lit. Review & Synthesis	continuous online auditing; online monitoring; real-time auditing; program of research; accounting information systems
211	Kohli and Devaraj	Measuring information technology payoff: A meta-analysis of structural variables in firm-level empirical research	<i>ISR</i>	2003	Lit. Review & Synthesis	Lit. Review & Synthesis	meta-analysis; information technology payoff; business value of IT; firm-level; discriminant analysis; logistic regression; process-orientation
212	Korvin, Shipley and Omer	Assessing risks due to threats to internal control in a computer-based accounting information system: A pragmatic approach based on fuzzy set theory	<i>ISAFM</i>	2004	Computer Science	Model Building	risk assessment; internal control; accounting information systems
213	Kovar, Burke, and Kovar	Consumer responses to the CPA WebTrust assurance	<i>JIS</i>	2000	Cognitive Psychology	Experimental	electronic commerce; expectations; assurance; WebTrust
214	Krishnan and Sriram	An examination of the effect of IT investments on firm value: The case of Y2K-compliance costs	<i>JIS</i>	2000	Microeconomic	Archival	value-relevance; Y2K; valuation; financial reporting; intangible assets

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
215	Krishnan, Peters, Padman and Kaplan	On data reliability assessment in accounting information systems	<i>ISR</i>	2005	Computer Science	Model Building	workflow and process management; accounting information systems; mathematical modeling; internal control
216	Lai and Krishnan	Are non-audit services associated with firm value? Evidence from financial information system-related services	<i>AF</i>	2009	Microeconomic	Archival	non-audit services; economic bond; financial information system; capital markets; Big five auditors
217	Lainhart IV	COBIT: A methodology for managing and controlling information and information technology risks and vulnerabilities	<i>JIS</i>	2000	None	Model Building	IS assurance; COBIT; information risks; information technology risks
218	Lala, Arnold, Sutton and Guan	The impact of relative information quality of e-commerce assurance seals on Internet purchasing behavior	<i>IJAIS</i>	2002	Cognitive Psychology	Experimental	assurance seals; information systems assurance; e-commerce assurance; WebTrust; consumer risk; vendor risk; product risk
219	Lamberton, Fedorowicz and Roohani	Tolerance for ambiguity and IT competency among accountants	<i>JIS</i>	2005	Education	Education	AIS; tolerance of ambiguity; computer anxiety; pedagogy
220	Lang, Masoner and Nicolaou	An empirical examination of the influence of organizational constraints on information systems development	<i>IJAIS</i>	2001	Organizational Strategy	Survey	IS development; organizational constraints; participation; IS success
221	Lee and Han	The impact of organizational contexts on EDI controls	<i>IJAIS</i>	2000	Organizational Strategy	Survey	EDI; organizational contexts; EDI controls
222	Lee, Welker and Odom	Features of computer-mediated, text-based messages that support automatable, linguistics-based indicators for deception detection	<i>JIS</i>	2009	Cognitive Psychology	Experimental	computer-mediated communication; electronic mail; deception; deception detection; impression management
223	Leech and Sutton	Knowledge management issues in practice: Opportunities for research	<i>IJAIS</i>	2002	Lit. Review & Synthesis	Lit. Review & Synthesis	knowledge management; AIS research opportunities
224	Lehmann and Heagy	An introduction to the clinical case representation paradigm for information systems research	<i>JIS</i>	2006	Cognitive Psychology	Experimental	clinical case representation paradigm; IS experience; problem representation; judgment; cases
225	Lenard, Alam, Booth and Madey	Decision-making capabilities of a hybrid system applied to the auditor's going-concern assessment	<i>ISAFM</i>	2001	Computer Science	Model Building	hybrid system; auditor's going-concern assessment; decision support model
226	Li and Pinski	Modeling RBRT adoption and its effects on cost of capital	<i>IJAIS</i>	2005	Organizational Strategy	Analytical	IT adoption; cost of capital; transparency
227	Li, Lim and Wang	Internal and external influences on IT control governance	<i>IJAIS</i>	2007	Organizational Strategy	Archival	IT control quality; IT material weakness; SOX 404
228	Liang, Lin and Wu	Electronically auditing EDP systems with the support of emerging information technologies	<i>IJAIS</i>	2001	Computer Science	Model Building	EDP auditing; computer-assisted auditing techniques; accounting information systems; object-oriented technologies; Internet technologies; distributed object middlewares
229	Liang, Saraf, Hu and Xue	Assimilation of enterprise systems: The effect of institutional pressures and the mediating role of top management	<i>MISQ</i>	2007	Organizational Behavior	Survey	enterprise resource planning; technology assimilation; innovation diffusion; top management; institutional theory
230	Lilien, Rangaswamy, Van Bruggen and Starke	DSS effectiveness in marketing resource allocation decisions: Reality vs. perception	<i>ISR</i>	2004	Cognitive Psychology	Experimental	DSS; marketing models; decision quality; decision process; resource allocation
231	Limayem and DeSanctis	Providing decisional guidance for multicriteria decision making in groups	<i>ISR</i>	2000	Social Psychology	Experimental	decision support; group decision support; multicriteria decision making; user interface; intelligent systems

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
232	Loraas and Mueller	Bridging the gap between spreadsheet use and control: An instructional case	<i>JIS</i>	2008	Education	Education	spreadsheet use, control, instructional case
233	Loraas and Wolfe	Why wait? Modeling factors that influence the decision of when to learn a new use of technology	<i>JIS</i>	2006	Cognitive Psychology	Experimental	learning technology; anticipated emotions; deferral option theory; technology adoption
234	Lord	ISACA model curricula 2004	<i>IJAIS</i>	2004	None	Model Building	ISACA; model curricula; task force
235	Lowe and Reckers	The use of foresight decision aids in auditors' judgments	<i>BRIA</i>	2000	Cognitive Psychology	Experimental	decision aids; foresight judgments; hindsight judgments
236	Lowe, Reckers and Whitecotton	The effects of decision-aid use and reliability on jurors' evaluations of auditor liability	<i>TAR</i>	2002	Cognitive Psychology	Experimental	decision aids; auditor liability; fraud detection
237	Lynch and Gomma	Understanding the potential impact of information technology on the susceptibility of organizations to fraudulent employee behavior	<i>IJAIS</i>	2003	Organizational Behavior	Model Building	theory of planned behavior; fraud; information technology
238	Lynch, Murthy and Engle	Fraud brainstorming using computer-mediated communication: The effects of brainstorming technique and facilitation	<i>TAR</i>	2009	Social Psychology	Experimental	fraud; group support systems; interactive brainstorming; nominal brainstorming; automated content facilitation; audit teams
239	Mahoney, Roush and Bandy	An investigation of the effects of decisional guidance and cognitive ability on decision-making involving uncertainty data	<i>IO</i>	2003	Cognitive Psychology	Experimental	decisional guidance; uncertainty; cognitive fit; display format
240	Malhotra, Kim and Patil	Common method variance in IS research: A comparison of alternative approaches and a reanalysis of past research	<i>Mgmt Sci</i>	2006	Statistical	Survey	common method variance; method biases; marker variable; logit analysis; path analysis
241	Malone	Knowledge management: A model for organizational learning	<i>IJAIS</i>	2002	Computer Science	Model Building	knowledge management; communities of practice; knowledge communities; knowledge creation; innovation; organizational learning; tacit knowledge; explicit knowledge
242	March and Storey	Design science in the information systems discipline: An introduction to the special issue on design science research	<i>MISQ</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	design science; information system
243	Marston and Polei	Corporate reporting on the Internet by German companies	<i>IJAIS</i>	2004	Microeconomic	Archival	corporate reporting; Internet; Germany
244	Mascha	The effect of task complexity and expert system type on the acquisition of procedural knowledge: Some new evidence	<i>IJAIS</i>	2001	Cognitive Psychology	Experimental	task complexity; expert system; procedural knowledge
245	Mascha and Smedley	Can computerized decision aids do "damage"? A case for tailoring feedback and task complexity based on task experience	<i>IJAIS</i>	2007	Cognitive Psychology	Experimental	decision aids; expert systems; knowledge based systems; theory of technology dominance; cognitive load
246	Matolcsy and Wyatt	The association between technological conditions and the market value of equity	<i>TAR</i>	2008	Macroeconomic	Archival	technological innovation conditions; market value of equity; technology success rate; technology complexity; technology development period; earnings
247	Matolcsy, Booth and Wieder	Economic benefits of enterprise resource planning systems: Some empirical evidence	<i>AF</i>	2005	Microeconomic	Archival	enterprise resource planning; value of information technology; benefits of information systems
248	Mauldin	An experimental examination of information technology and compensation structure complementarities in an expert system context	<i>JIS</i>	2003	Organizational Behavior	Experimental	performance-contingent incentives; complementarity; information technology; expert systems
249	Mauldin and Arunachalam	An experimental examination of alternative forms of web assurance for business-to-consumer e-Commerce	<i>JIS</i>	2002	Cognitive Psychology	Experimental	web assurance; retailer disclosures; attitudes and behavior; information risk; familiarity; online buying
250	Mauldin and Richtermeyer	An analysis of ERP annual report disclosures	<i>IJAIS</i>	2004	Microeconomic	Archival	ERP; voluntary disclosure

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
251	Mauldin and Ruchala	Towards a meta-theory of accounting information systems	<i>AOS</i>	1999	Lit. Review & Synthesis	Lit. Review & Synthesis	Meta-theory; accounting information system
252	Mauldin, Nicolaou and Kovar	The influence of scope and timing of reliability assurance in B2B e-commerce	<i>IJAIS</i>	2006	Microeconomic	Experimental	assurance services; continuous audit; e-commerce
253	McCall, Arnold and Sutton	Use of knowledge management systems and the impact on the acquisition of explicit knowledge	<i>JIS</i>	2008	Cognitive Psychology	Experimental	knowledge management systems; knowledge management; declarative knowledge; explicit knowledge; knowledge acquisition; knowledge transfer; ACT-R theory
254	McKee	Developing a bankruptcy prediction model via rough sets theory	<i>ISAFM</i>	2000	Computer Science	Model Building	bankruptcy prediction model; rough sets theory
255	McPhie	AICPA/CICA SysTrust principles and criteria	<i>JIS</i>	2000	None	Model Building	IS assurance; SysTrust; systems reliability
256	Michaelsen and Nichols	An examination of the psychological traits that affect the ability of tax experts to communicate their expertise	<i>ISAFM</i>	1999	None	Model Building	expert system; expertise; psychological traits
257	Mock, Sun, Srivastava, and Vasarhelyi	An evidential reasoning approach to Sarbanes-Oxley mandated internal control risk assessment	<i>IJAIS</i>	2009	Statistical	Model Building	Sarbanes-Oxley (SOX), PCAOB audit standard No. 5; internal control over financial reporting; evidential reasoning; risk-assessment; theory of belief functions
258	Mohd	Accounting for software development costs and information asymmetry	<i>TAR</i>	2005	Microeconomic	Archival	information asymmetry; software development costs; SFAS No. 86; capitalization; intangibles
259	Mueller and Anderson	Decision aids for generating analytical review alternatives: The impact of goal framing and audit-risk level	<i>BRIA</i>	2002	Cognitive Psychology	Experimental	decision aids; analytical review; goal framing; audit risk
260	Muliawan, Green and Robb	The turnover intentions of information systems auditors	<i>IJAIS</i>	2009	Organizational Behavior	Survey	IS auditors; turnover intentions; growth needs; satisfaction
261	Murthy	An analysis of the effects of continuous monitoring controls on e-Commerce system performance	<i>JIS</i>	2004	Computer Science	Model Building	continuous monitoring; e-commerce system; system performance; stress testing; application controls
262	Murthy and Groomer	A continuous auditing web services model for XML-based accounting systems	<i>IJAIS</i>	2004	Computer Science	Model Building	continuous auditing; XML; schema; web services
263	Murthy and Kerr	Comparing audit team effectiveness via alternative modes of computer-mediated communication	<i>Auditing</i>	2004	Social Psychology	Experimental	computer-mediated communication; group support system; collaborative decision making; auditing; information exchange; hidden-profile tasks
264	Murthy and Wiggins	Why manuscripts are rejected: An analysis of JIS rejections	<i>JIS</i>	2002	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research; analysis of rejection; research methods; flaws in research
265	Murthy and Wiggins	A perspective on accounting information systems research	<i>JIS</i>	1999	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research, Journal of Information Systems
266	Nicolaou	Firm performance effects in relation to the implementation and use of enterprise resource planning systems	<i>JIS</i>	2004	Microeconomic	Archival	enterprise resource planning systems; financial performance; ERP implementation management
267	Nicolaou	Research issues on the use of ERPS in interorganizational relationship	<i>IJAIS</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	enterprise resource planning systems; management account systems; decision management; decision control; inter-organizational relationships
268	Nicolaou	Quality of postimplementation review for enterprise resource planning systems	<i>IJAIS</i>	2004	Microeconomic	Case Study	enterprise resource planning systems; postimplementation review; ERP system effectiveness
269	Nicolaou	Adoption of just-in-time and electronic data interchange systems and perceptions of cost management systems effectiveness	<i>IJAIS</i>	2002	Organizational Strategy	Survey	cost management systems; information system effectiveness; just-in-time manufacturing; electronic data interchange systems

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
270	Nicolaou	A contingency model of perceived effectiveness in accounting information systems: Organizational coordination and control effects	<i>IJAIS</i>	2000	Organizational Strategy	Survey	accounting information systems; perceived information system effectiveness; contingency theory; interorganizational systems
271	Nicolaou and Bhattacharya	Sustainability of ERPS performance outcomes: The role of post-implementation review quality	<i>IJAIS</i>	2008	Organizational Strategy	Archival	enterprise resource planning systems; post-implementation quality; firm performance; ERP
272	Nicolaou and Bhattacharya	Organizational performance effects of ERP systems usage: The impact of post-implementation changes	<i>IJAIS</i>	2006	Microeconomic	Archival	ERP post-implementation; financial performance; ERP change events
273	Nicolaou and McKnight	Perceived information quality in data exchanges: Effects on risk, trust, and intention to use	<i>ISR</i>	2006	Cognitive Psychology	Experimental	perceived information quality; B2B electronic commerce; electronic data exchanges; perceived risk; trust; interorganizational performance
274	Nikitkov	Information assurance seals: How they impact consumer purchasing behavior	<i>JIS</i>	2006	Cognitive Psychology	Archival	web assurance; building consumer trust; seals; consumer purchasing behavior
275	Noga and Arnold	Do tax decision support systems affect the accuracy of tax compliance decisions?	<i>IJAIS</i>	2002	Cognitive Psychology	Experimental	decision aids; tax decision support systems; tax compliance; technology dominance
276	Noteberg, Benford and Hunton	Matching electronic communication media and audit tasks	<i>IJAIS</i>	2003	Cognitive Psychology	Model Building	media richness; interactivity; reprocessability; time pressure; task equivocality; experience; client inquiry; audit tasks; task performance
277	Odom, Kumar and Saunders	Web assurance seals: How and why they influence consumers' decisions	<i>JIS</i>	2002	Cognitive Psychology	Survey	web assurance seals; CPA WebTrust; web assurance; online purchase behavior; familiarity
278	O'Donnell	Use of forward versus backward reasoning during audit analytical procedures: Evidence from a computerised-process-tracing field study	<i>AF</i>	2004	Cognitive Psychology	Experimental	analytical procedures; auditor judgement; backward reasoning; forward reasoning
279	O'Donnell	Enterprise risk management: A systems-thinking framework for the event identification phase	<i>IJAIS</i>	2005	Organizational Behavior	Model Building	business process risk; enterprise risk management; systems-thinking
280	O'Donnell	The influence of process-focused knowledge acquisition on evaluative judgment during a systems assurance task	<i>IJAIS</i>	2003	Cognitive Psychology	Experimental	process-focused knowledge acquisition; evaluative judgment; systems assurance task; episodic memory; semantic memory
281	O'Donnell and David	How information systems influence user decisions: A research framework and literature review	<i>IJAIS</i>	2000	Lit. Review & Synthesis	Lit. Review & Synthesis	human information processing; accounting information systems; judgement and decision making
282	O'Donnell and Schultz	The influence of business-process-focused audit support software on analytical procedures judgments	<i>Auditing</i>	2003	Cognitive Psychology	Experimental	analytical procedures; audit support software; business-process-focused auditing; business risk
283	O'Donnell, Arnold and Sutton	An analysis of the group dynamics surrounding internal control assessment in information systems audit and assurance domains	<i>JIS</i>	2000	Social Psychology	Experimental	audit methodology; strategic-systems auditing IS assurance; group decision making; IS control evaluations
284	Oh, Kim and Richardson	The moderating effect of context on the market reaction to IT investments	<i>JIS</i>	2006	Microeconomic	Archival	IT investment; firm characteristics; IT characteristics; market reaction; information economics; interaction effects
285	O'Leary	Knowledge representation of rules: A note	<i>ISAFM</i>	2007	Cognitive Psychology	Experimental	knowledge acquisition; knowledge representation
286	O'Leary	REAL-D: A schema for data warehouses	<i>JIS</i>	1999	Computer Science	Model Building	REA; REAL; REAL-D; databases; data warehouses
287	O'Leary	Gartner's hype cycle and information system research issues	<i>IJAIS</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	research opportunities; information systems; accounting information systems; research issues; hype cycle
288	O'Leary	On the relationship between REA and SAP	<i>IJAIS</i>	2004	Computer Science	Model Building	theoretical accounting enterprise database model; REA; SAP

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
289	O'Leary	Auditor environmental assessments	<i>IJAIS</i>	2003	Cognitive Psychology	Experimental	rule-based systems; knowledge-based systems; environmental assessments
290	O'Leary	Knowledge management across the enterprise resource planning systems life cycle	<i>IJAIS</i>	2002	Computer Science	Model Building	enterprise resource planning systems; knowledge management
291	Parikh, Fazlollahi and Verma	The effectiveness of decisional guidance: An empirical evaluation	<i>Dec Sci</i>	2001	Cognitive Psychology	Experimental	decision support systems; decisional guidance; DSS effectiveness
292	Peng, Viator and Buchheit	An experimental study of multidimensional hierarchical accounting data: Drill-down paths can influence economic decisions	<i>JIS</i>	2007	Cognitive Psychology	Experimental	data warehousing; hierarchical data; OLAP; graphs; satisficing
293	Pennington and Tuttle	Managing impressions using distorted graphs of income and earnings per share: The role of memory	<i>IJAIS</i>	2009	Cognitive Psychology	Experimental	graphs; impression management; memory; judgment; decision making
294	Pennington, Kelton and DeVries	The effects of qualitative overload on technology acceptance	<i>JIS</i>	2006	Cognitive Psychology	Survey	qualitative overload; stress; perceived ease of use; technology acceptance; audit command language (ACL)
295	Pinsker and Li	Costs and benefits of XBRL adoption: Early evidence	<i>CACM</i>	2008	None	Survey	XBRL adoption; financial reporting
296	Pinsker and Wheeler	The effects of expanded independent assurance on the use of firm-initiated disclosures by investors with limited business knowledge	<i>JIS</i>	2009	Cognitive Psychology	Experimental	assurance; bias; nonprofessional investors; perception
297	Poston and Grabski	Financial impacts of enterprise resource planning implementations	<i>IJAIS</i>	2001	Microeconomic	Archival	IT productivity; economic theory; ERP
298	Poston and Grabski	Accounting information systems research: Is it another QWERTY?	<i>IJAIS</i>	2000	Lit. Review & Synthesis	Lit. Review & Synthesis	content analysis; citation analysis; accounting information systems
299	Premuroso and Bhattacharya	Do early and voluntary files of financial information in XBRL format signal superior corporate governance and operating performance?	<i>IJAIS</i>	2008	Microeconomic	Archival	corporate governance; signaling theory; voluntary disclosure; XBRL
300	Quattrone and Hopper	What is IT? SAP, accounting, and visibility in a multinational organisation	<i>IO</i>	2006	Organizational Behavior	Case Study	objects; IT; actor-network theory; science and technology studies; time; space; SAP; enterprise resource planning system; accounting; visibility; multinational organisation
301	Quattrone and Hopper	A 'time-space odyssey': Management control systems in two multinational organisations	<i>AOS</i>	2005	Organizational Behavior	Case Study	ERP; management control
302	Rajgopal, Venkatachalam and Kotha	The value relevance of network advantages: The case of e-commerce firms	<i>JAR</i>	2003	Microeconomic	Archival	value relevance; network advantages; e-commerce
303	Rajgopal, Venkatachalam and Kotha	Managerial actions, stock returns and earnings: The case of business-to-business internet firms	<i>JAR</i>	2002	Microeconomic	Archival	managerial actions; stock returns; B2B; internet firms
304	Ramamoorti, Bailey Jr and Traver	Risk assessment in internal auditing: A neural network approach	<i>ISAFM</i>	1999	Computer Science	Model Building	neural network; risk assessment; internal auditing
305	Ranganathan and Brown	ERP investments and the market value of firms: Toward an understanding of influential ERP project variables	<i>ISR</i>	2006	Microeconomic	Archival	business value; enterprise resource planning systems; enterprise systems; IT investments; market value; organizational impacts; project scope
306	Raschke and Steinbart	Mitigating the effects of misleading graphs on decisions by educating users about the principles of graph design	<i>JIS</i>	2008	Cognitive Psychology	Experimental	graphs; information presentation; decision quality; graph design
307	Ray, Robbert and Brocius	The Cambridge Container Company: Managing customer-centric information integration	<i>IJAIS</i>	2003	Education	Education	customer-centric; information integration; management

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
308	Reneau and Blanthorne	Effects of information sequence and irrelevant distractor information when using a computer-based decision aid	<i>Dec Sci</i>	2001	Cognitive Psychology	Experimental	auditor judgment; human-computer interaction
309	Rezaee, Sharbatoghlie, Elam and McMickle	Continuous auditing: Building automated auditing capability	<i>Auditing</i>	2002	Computer Science	Model Building	continuous assurance; continuous auditing; automated auditing; real-time financial reporting
310	Rikhardsson and Kraemmergaard	Identifying the impacts of enterprise system implementation and use: Examples from Denmark	<i>IJAIS</i>	2006	None	Case Study	enterprise systems; enterprise resource planning; ERP; organizational impact; organizational effects
311	Rockwell and McCarthy	REACH: Automated database design integrating first-order theories, reconstructive expertise, and implementation heuristics for accounting information systems	<i>ISAFM</i>	1999	Computer Science	Model Building	accounting information system; database design; computer-aided software engineering
312	Rohde	IS/IT outsourcing practices of small- and medium-sized manufacturers	<i>IJAIS</i>	2004	Microeconomic	Case Study	outsourcing; manufacturing organizations; case studies
313	Rom and Rohde	Management accounting and integrated information systems: A literature review	<i>IJAIS</i>	2007	Lit. Review & Synthesis	Lit. Review & Synthesis	integrated information systems; literature review; management accounting; enterprise information systems
314	Rose	Decision aids and experiential learning	<i>BRIA</i>	2005	Cognitive Psychology	Experimental	decision aids; experiential learning; knowledge acquisition; cognitive load; perceived aptitude affect; multimedia; mood; recall; reconstruction
315	Rose	The effects of multimedia-induced affective states on recall and decision-making by individual investors	<i>IJAIS</i>	2001	Cognitive Psychology	Experimental	
316	Rose and Kraemmergaard	ERP systems and technological discourse shift: Managing the implementation journey	<i>IJAIS</i>	2006	Organizational Behavior	Model Building	ERP implementation; discourse; project management; interpretive case study
317	Rose and Wolfe	The effects of system design alternatives on the acquisition of tax knowledge from a computerized tax decision aid	<i>AOS</i>	2000	Cognitive Psychology	Experimental	decision aid; system design; knowledge; learning
318	Rose, Roberts and Rose	Affective responses to financial data and multimedia: The effects of information load and cognitive load	<i>IJAIS</i>	2004	Cognitive Psychology	Experimental	affect; cognitive load; information load; mood; multimedia; recall; reconstruction; system design
319	Rose, Rose and McKay	Measurement of knowledge structures acquired through instruction, experience, and decision aid use	<i>IJAIS</i>	2007	Cognitive Psychology	Experimental	decision aid; experience; instruction; knowledge structure; training
320	Rose, Rose and Norman	The evaluation of risky information technology investment decisions	<i>JIS</i>	2004	Cognitive Psychology	Experimental	decision; investment; prospect theory; risk
321	Rose, Rose and Norman	A service-learning course in accounting information systems	<i>JIS</i>	2005	Education	Education	service-learning; accounting information system course
322	Rowbottom, Allam and Lymer	An exploration of the potential for studying the usage of investor relations information through the analysis of web server logs	<i>IJAIS</i>	2005	Microeconomic	Archival	investor relations; financial reporting; online reporting; internet reporting
323	Sabherwal and Sabherwal	Knowledge management using information technology: Determinants of short-term impact on firm value	<i>Dec Sci</i>	2005	Organizational Strategy	Archival	contingency theory; event study; knowledge-based theory; knowledge creation; knowledge management; knowledge sharing; organizational learning
324	Sabherwal, Jeyaraj and Chowa	Information system success: Individual and organizational determinants	<i>Mgmt Sci</i>	2006	Lit. Review & Synthesis	Lit. Review & Synthesis	IT; IS; IS success; structural equation modeling; meta-analysis
325	Sambamurthy and Zmud	Arrangements for information technology governance: A theory of multiple contingencies	<i>MISQ</i>	1999	Organizational Strategy	Case Study	IS organization design; multiple contingencies; federal governance; qualitative research
326	Samuels and Steinbart	The Journal of Information Systems: A review of the first 15 years	<i>JIS</i>	2002	Lit. Review & Synthesis	Lit. Review & Synthesis	Journal of Information Systems; AIS research
327	Santhanam and Hartono	Issues in linking information technology capability to firm performance	<i>MISQ</i>	2003	Microeconomic	Archival	resource-based view; IT capability; firm performance
328	Schwartz and Wallin	Behavioral implications of information systems on disclosure fraud	<i>BRIA</i>	2002	Cognitive Psychology	Experimental	disclosure fraud

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
329	Searcy, Ward and Woodroof	Continuous reporting benefits in the private debt capital market	<i>IJAIS</i>	2009	Microeconomic	Experimental	continuous auditing; continuous reporting; default risk; commercial lending; banking relationship
330	Sedbrook and Newmark	Automating REA policy level specifications with semantic web technologies	<i>JIS</i>	2008	Computer Science	Model Building	REA; policy level specification; semantic web technologies
331	Seow	Cue usage in financial statement fraud risk assessments: Effects of technical knowledge and decision aid use	<i>AF</i>	2009	Cognitive Psychology	Experimental	fraud risk assessments; directors; technical knowledge; decision aids
332	Smedley and Sutton	The effects of alternative procedural explanation types on procedural knowledge acquisition during knowledge-based systems use	<i>JIS</i>	2007	Cognitive Psychology	Experimental	knowledge based systems; intelligent systems; expert systems; intelligent decision aids; intelligent decision support systems; explanation facilities; knowledge transfer; learning theory; procedural knowledge; abstraction; goal structuring
333	Spangler and Peters	Management control of complex, mission-critical processes	<i>ISAFM</i>	2000	Computer Science	Model Building	management control; mission-critical processes; complex system
334	Speier and Morris	The influence of query interface design on decision-making performance	<i>MISQ</i>	2003	Cognitive Psychology	Experimental	database; computer interface; decision-making
335	Speier, Vessey and Valacich	The effects of interruptions, task complexity, and information presentation on computer-supported decision-making performance	<i>Dec Sci</i>	2003	Cognitive Psychology	Experimental	decision making; interruptions; information presentation formats
336	Spremic and Strugar	Strategic IS planning practise in Croatia: Organizational and managerial challenges	<i>IJAIS</i>	2002	None	Survey	information technology; strategic information system planning; Croatian company; management; Hybrid manager
337	Steinbart	Thoughts about the future of the Journal of Information Systems	<i>JIS</i>	2009	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research; Journal of Information Systems
338	Stone	Researching the revolution: Prospects and possibilities for the Journal of Information Systems	<i>JIS</i>	2002	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research; Journal of Information Systems
339	Subramani and Walden	The impact of e-commerce announcements on the market value of firms	<i>ISR</i>	2001	Microeconomic	Archival	event study; electronic commerce; market value; resource-based view; business-to-business; business-to-consumer; digital goods; tangible goods
340	Summers, Sweeney and Wolk	Problem-solving style and fit in consulting and auditing	<i>JIS</i>	2000	Organizational Behavior	Survey	adaption-innovation theory; problem-solving style; role stress
341	Sutton	Reflections on the future of AIS research	<i>IJAIS</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research
342	Sutton	Enterprise systems and the re-shaping of accounting systems: A call for research	<i>IJAIS</i>	2006	None	Lit. Review & Synthesis	enterprise systems; enterprise resources planning; enterprise resource planning systems; ERP
343	Sutton	The role of AIS research in guiding practice	<i>IJAIS</i>	2005	None	Lit. Review & Synthesis	AIS research; practice
344	Sutton	Editor's comments	<i>IJAIS</i>	2004	None	Lit. Review & Synthesis	AIS research; theory
345	Sutton	Editor's comments: Rediscovering our IS roots	<i>IJAIS</i>	2004	None	Lit. Review & Synthesis	AIS research; information systems
346	Sutton	The changing face of accounting in an information technology dominated world	<i>IJAIS</i>	2000	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research; information technology
347	Sutton and Clark	Risk assessment in an extended enterprise environment: Redefining the audit model	<i>IJAIS</i>	2003	Microeconomic	Model Building	e-business; e-commerce; assurance services; risk-based auditing; outsourcing; business risk
348	Swinney	Consideration of the social context of auditors' reliance on expert system output during evaluation of loan loss reserves	<i>ISAFM</i>	1999	Cognitive Psychology	Experimental	expert system; auditors' reliance; social context; accountability

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
349	Taylor	The effect of incentives on knowledge sharing in computer-mediated communication: An experimental investigation	<i>JIS</i>	2006	Organizational Behavior	Experimental	experiment; incentives; knowledge sharing; social information processing
350	Tee, Bowen, Doyle and Rohde	Factors influencing organizations to improve data quality in their information systems	<i>AF</i>	2007	Organizational Behavior	Case Study	case study; champions; data quality; management commitment
351	Thatcher and Pingry	An economic model of product quality and IT value	<i>ISR</i>	2004	Microeconomic	Analytical	economic value; IT value; IT investments; consumer welfare; productivity; quality; economic modeling
352	Tinker and Feknous	The politics of the new courseware: Resisting the real subsumption of asynchronous educational technology	<i>IJAIS</i>	2003	Education	Education	real subsumption; distance learning; new courseware
353	Todd and Benbasat	Evaluating the impact of DSS, cognitive effort, and incentives on strategy selection	<i>ISR</i>	1999	Cognitive Psychology	Experimental	decision support systems; cognitive effort; financial incentives; decision strategy
354	Tractinsky and Meyer	Chartjunk or goldgraph? Effects of presentation objectives and content desirability on information presentation	<i>MISQ</i>	1999	Cognitive Psychology	Experimental	information presentation; communication visuals; self-presentation; impression management; presentation preferences; business graphics; information desirability; graphic displays; display design
355	Trinkle	Forecasting annual excess stock returns via an adaptive network-based fuzzy inference system	<i>ISAFM</i>	2005	Computer Science	Model Building	stock return forecast; adaptive network-based fuzzy inference system; neural network
356	Trites	Overview of CICA's information technology control guidelines	<i>JIS</i>	2000	None	Model Building	IS assurance; CICA; information technology control guidelines
357	Trites	Director responsibility for IT governance	<i>IJAIS</i>	2004	None	Model Building	director; responsibility; IT governance
358	Trueman, Wong and Zhang	Anomalous stock returns around internet firms' earnings announcements	<i>JAIE</i>	2003	Microeconomic	Archival	capital market; internet; stock return; earning announcement; price pressure
359	Trueman, Wong and Zhang	The eyeballs have it: Searching for the value in internet stocks	<i>JAR</i>	2000	Microeconomic	Archival	valuation; internet firm; eyeball
360	Tuttle	Editor's comments	<i>JIS</i>	2005	None	Lit. Review & Synthesis	AIS research; Journal of Information Systems
361	Tuttle and Harrell	The impact of unit goal priorities, economic incentives, and interim feedback on the planned effort of information systems professionals	<i>JIS</i>	2001	Organizational Behavior	Experimental	control systems; goals; economic incentives; feedback; information systems; professionals; planned effort
362	Tuttle and Vandervelde	An empirical examination of CobiT as an internal control framework for information technology	<i>IJAIS</i>	2007	Organizational Behavior	Archival	internal controls; IT controls; internal control frameworks; CobiT
363	Vaassen and Hunton	An eclectic approach to accounting information systems	<i>IJAIS</i>	2009	Lit. Review & Synthesis	Lit. Review & Synthesis	AIS research
364	Van den Acker	A belief-function model for the representation and the combination of uncertain audit evidence	<i>ISAFM</i>	1999	Computer Science	Model Building	belief-function model; audit evidence; uncertainty
365	Vandenbosch	An empirical analysis of the association between the use of executive support systems and perceived organizational competitiveness	<i>AOS</i>	1999	Organizational Behavior	Field Study	executive support system; management control
366	Vasarhelyi and Alles	The "now" economy and the traditional accounting reporting model: Opportunities and challenges for AIS research	<i>IJAIS</i>	2008	Lit. Review & Synthesis	Lit. Review & Synthesis	real time economy; continuous auditing; enhanced business reporting; accounting information systems
367	Vasarhelyi and Greenstein	Underlying principles of the electronization of business: A research agenda	<i>IJAIS</i>	2003	Organizational Strategy	Model Building	AIS; e-business; e-commerce; electronization; value chain; deconstruction

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
368	Verdaasdonk	An object-oriented model for ex ante accounting information	<i>JIS</i>	2003	Computer Science	Model Building	object-oriented modeling; REA; operations management; management accounting; information systems; decision support systems
369	Viator	The relevance of transformational leadership to nontraditional accounting services: Information systems assurance and business consulting	<i>JIS</i>	2001	Organizational Behavior	Survey	transformational leadership; task analyzability; transactional leadership; information system assurance; business consulting; role clarity; job satisfaction; organizational commitment; job performance
370	Wade and Hulland	The resource-based view and information systems research: Review, extension, and suggestions for future research	<i>MISQ</i>	2004	Lit. Review & Synthesis	Lit. Review & Synthesis	resource-based view; organizational impacts of IS; information systems resources; competitive advantage; IS strategic planning; information resource management
371	Wang and Alam	Information technology capability: Firm valuation, earnings uncertainty, and forecast accuracy	<i>JIS</i>	2007	Microeconomic	Archival	information technology capability; firm valuation; earnings uncertainty; intangible assets; analyst forecast
372	Wang and Benbasat	Interactive decision aids for consumer decision making in e-commerce: The influence of perceived strategy restrictiveness	<i>MISQ</i>	2009	Cognitive Psychology	Experimental	decision aid; decision strategy; restrictiveness; cognitive effort; advice quality; strategy normativeness; strategy complementarity; explanation
373	Wang, Gwebu, Wang and Zhu	The aftermath of information technology outsourcing: An empirical study of firm performance following outsourcing decisions	<i>JIS</i>	2008	Microeconomic	Archival	information technology; outsource; firm performance; IT capability; business value; resource-based view
374	Wheeler and Arunachalam	The effects of decision aid design on the information search strategies & confirmation bias of tax professionals	<i>BRIA</i>	2008	Cognitive Psychology	Experimental	confirmation bias; information search; tax research; decision aids
375	Wheeler and Arunachalam	The effects of multimedia on cognitive aspects of decision-making	<i>IJAIS</i>	2009	Cognitive Psychology	Experimental	presentation mode; multimedia; media richness theory; information overload; compliance; consistency; willingness
376	Wheeler and Jones	The psychology of case-based reasoning: How information produced from case-matching methods facilitates the use of statistically generated information	<i>JIS</i>	2008	Cognitive Psychology	Experimental	decision support systems; judgment analysis; case-based reasoning; information processing methods
377	Wheeler and Jones	The effects of exclusive user choice of decision aid features on decision making	<i>JIS</i>	2003	Cognitive Psychology	Experimental	user choice; decision aids; decision support systems; competence; heuristics
378	Wheeler and Jones	The effects of attitudinal ambivalence and exploratory switching behavior on the use of two decision aids	<i>IJAIS</i>	2006	Cognitive Psychology	Experimental	attitudinal ambivalence; exploratory behavior; switching; interactivity; decision aids; decision support systems
379	Wheeler, Hunton and Bryant	Accounting information systems research opportunities using personality type theory and the Myers-Briggs Type Indicator	<i>JIS</i>	2004	Lit. Review & Synthesis	Lit. Review & Synthesis	personality type; personality traits; type theory; Jungian psychology; cognitive science; Myers-Briggs Type Indicator; MBTI
380	White	REA modelling of mining companies	<i>JIS</i>	2008	Computer Science	Model Building	aggregation; intangible information resource; mining; REA enterprise ontology
381	Wickramasinghe and Mills	Integrating e-commerce and knowledge management: What does the Kaiser experience really tell us	<i>IJAIS</i>	2002	Organizational Strategy	Case Study	e-medical records; knowledge management; knowledge management systems; knowledge workers; information systems; information technology; customer moment of value

No.	Author(s)	Title	Journal	Year	Underlying Theory	Research Method	Keywords
382	Wier, Hunton, and HassabElnaby	Enterprise resource planning systems and non-financial performance incentives: The joint impact on corporate performance	<i>IJAIS</i>	2007	Microeconomic	Archival	enterprise resource planning systems; information technology; productivity paradox; non-financial performance measures; executive compensation contracts
383	Wilkinson	The CICA's IT competency model	<i>IJAIS</i>	2004	None	Model Building	IT competency model; CICA
384	Wilson and Zigurs	Decisional guidance and end-user display choices	<i>IO</i>	1999	Cognitive Psychology	Experimental	decisional guidance; end-user display choice
385	Wolfe and Loraas	Knowledge sharing: The effects of incentives, environment, and person	<i>JIS</i>	2008	Organizational Behavior	Experimental	knowledge management; knowledge sharing; incentives; peer behavior; inequity
386	Woodroof and Searcy	Continuous audit model development and implementation within a debt covenant compliance domain	<i>IJAIS</i>	2001	Computer Science	Model Building	continuous audit; EDI; XBRL; cold fusion; digital agents; e-business; debt covenant
387	Woolley and Eining	Software piracy among accounting students: A longitudinal comparison of changes and sensitivity	<i>JIS</i>	2006	Cognitive Psychology	Survey	software piracy; information systems ethics
388	Wright and Wright	Information system assurance for enterprise resource planning systems: Unique risk considerations	<i>JIS</i>	2002	None	Field Study	enterprise resource planning; ERP; information systems auditors; ERP system assurance
389	Wright, Jindanuwat and Todd	Computational models as a knowledge management tool: A process model of the critical judgments made during audit planning	<i>JIS</i>	2004	Computer Science	Model Building	analytical procedures; audit planning; audit risk; computational model; going concern; knowledge management
390	Xue, Liang and Boulton	Information technology governance in information technology investment decision processes: The impact of investment characteristics, external environment, and internal context	<i>MISQ</i>	2008	Organizational Strategy	Case Study	IT investment; decision-making process; IT governance; centralization; IT function power; external environment; investment characteristics; monarchy; duopoly
391	Yost and Harmon	Contracting for information system outsourcing with multiple bidders	<i>JIS</i>	2002	Microeconomic	Analytical	outsourcing; contracting; agency; information economics; system performance; system effectiveness
392	Yost and Rasch	Optimal warranty arrangements for the design of accounting information systems	<i>IJAIS</i>	2000	Microeconomic	Analytical	agency; principal agent; information economics
393	Yu, Yu and Chou	The impacts of electronic commerce on auditing practices: An auditing process model for evidence collection and validation	<i>ISAFM</i>	2000	Computer Science	Model Building	electronic commerce; auditing process model; continuous auditing
394	Zhu and Kraemer	e-Commerce metrics for net-enhanced organizations: Assessing the value of e-Commerce to firm performance in the manufacturing sector	<i>ISR</i>	2002	Microeconomic	Archival	electronic commerce; IT intensity; e-Commerce metrics; measurement; validation; firm performance; net-enhanced organizations
395	Ziv	Information technology and optimal firm structure	<i>JAR</i>	2000	Microeconomic	Archival	IT; firm structure

AF = Accounting and Finance, AOS = Accounting, Organizations and Society, Auditing = Auditing-A Journal of Practice and Theory, BRIA = Behavioral Research in Accounting, CACM = Communications of the ACM, CAR = Contemporary Accounting Research, Dec Sci = Decision Science, IJAIS = International Journal of Accounting Information Systems, IO = Information and Organisation, ISAFM = International Journal of Intelligent Systems in Accounting, Finance and Management, ISR = Information Systems Research, JAE = Journal of Accounting and Economics, JAR = Journal of Accounting Research, JIS = Journal of Information Systems, Mgmt Sci = Management Science, MISQ = MIS Quarterly, TAR = The Accounting Review