



2017

19th Annual

**Accounting Information Systems
Educator Conference**



Doubletree

Colorado Springs

June 22nd-25th 2017

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Sponsors

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|  | <p>Armond Dalton Publishers Armond Dalton Publishers has been providing hands-on supplements for AIS, auditing, and managerial students for over 30 years. Founded by Alvin A. Arens and D. Dewey Ward, from Michigan State University, Armond Dalton specializes in high-quality supplements at responsible prices, all while providing outstanding customer service to our instructors and students.</p> |
|  | <p>Audimation Services, Inc. Audimation Services is widely recognized as a leader in providing data analysis and continuous monitoring technology to help organizations understand their data, assess risks, test controls and fight fraud.</p> |
|  | <p>Certiport Certiport, a Pearson VUE business, is the world leader in performance-based certification exams and practice test solutions for academic institutions, workforce and corporate technology markets, delivered through an expansive network of over 12,000 Certiport Authorized Testing Centers worldwide.</p> |
|  | <p>Tableau Software Tableau Software helps people see and understand data. Tableau's award-winning software delivers fast analytics and rapid-fire business intelligence. Create visualizations and dashboards in minutes, then share in seconds. Best of all – it's free for students and instructors at accredited academic institutions worldwide.</p> |
| <p>JAMES MADISON UNIVERSITY.</p> | <p>James Madison University JMU is a comprehensive university that is part of the Commonwealth of Virginia statewide system of public higher education. The university offers programs on the bachelor's, masters and doctoral levels with its primary emphasis on the undergraduate student.</p> |
|  | <p>University of Northern Colorado UNC offers a wide variety of academic programs, support services and endless ways to get involved. It's personal, welcoming and caring, with an inclusive community of highly respected faculty members, dedicated staff and friendly, motivated students.</p> |

Welcome to the 19th AIS Educator Conference!

Welcome! It's a pleasure to have you join us at this year's conference. Here you will meet a dedicated group of AIS educators who consistently set the direction of AIS education. They bring to our conferences innovative ways to make AIS curricula relevant and engaging.

This year we offer an exceptional opportunity to train with educators accomplished in using Data Analytics software and other emerging technologies (like Blockchain!) in their classrooms during our one-day pre-conference training sessions. During the main conference we will offer research papers, teaching workshops, cases, and panel discussions. These cover a wide range of AIS topics, including internal controls, auditing techniques, data analytics and XBRL, along with inventive ways of teaching these topics. We engage hands-on with IDEA, Tableau, QlikView, SAP and other technologies employed in the AIS field.

Please enjoy and build a network of wonderful colleagues that will help you grow as an AIS educator!

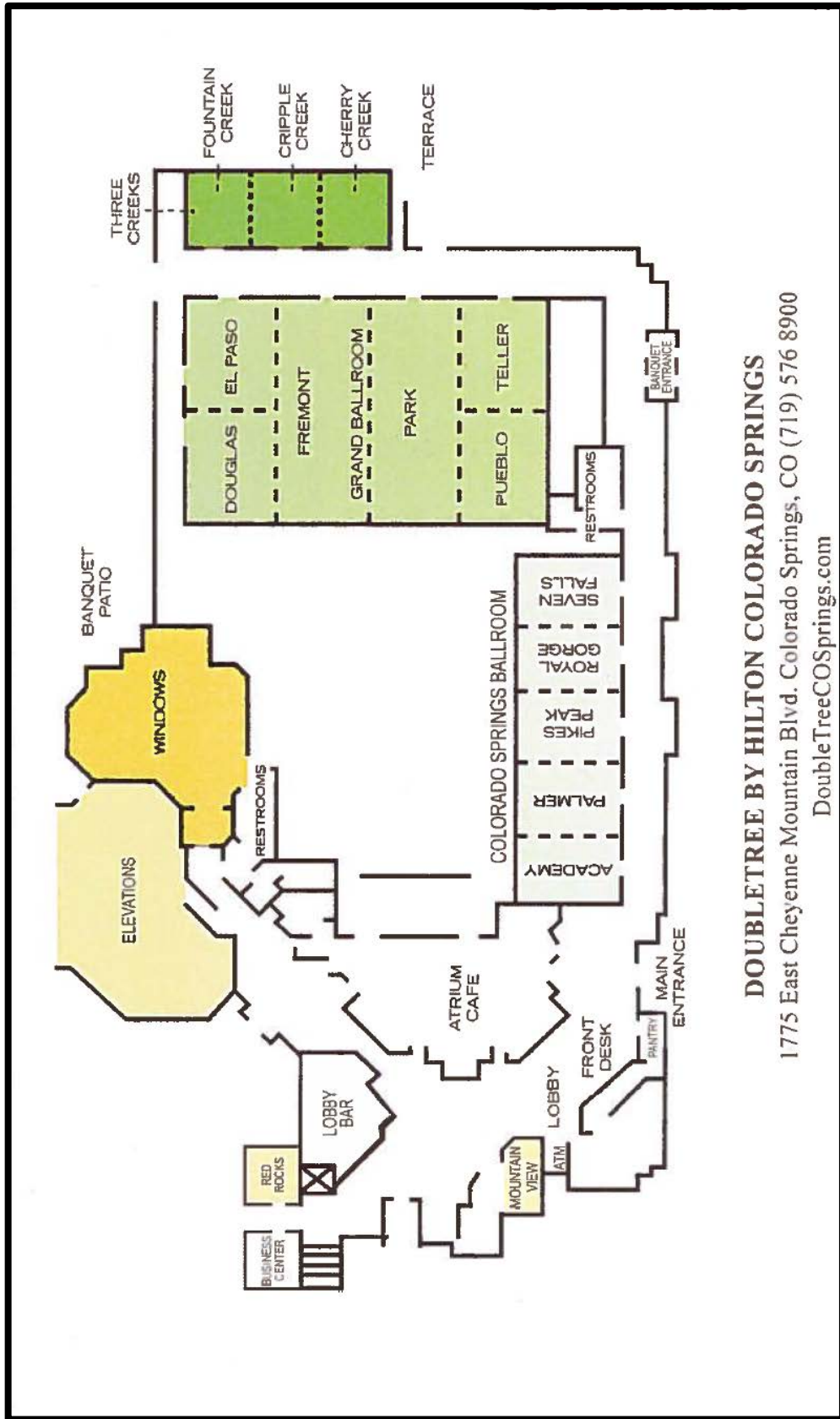
CPE Information

CPE requirements vary by state. Conference participants should check the requirements of their own states to ensure that the session(s) they attend qualify for CPE. The following may help you determine if sessions qualify for CPE in your state.

The AIS Educator Association (AISEA) is a non-profit organization of AIS educators. The organization is not currently registered with NASBA, but may qualify for exempt status and does keep information required by many states for CPE approval, such as:

- The date and location of the program presentation.
- The names of each instructor or discussion leader (Bios on presenters retained).
- A written outline of the program presentation.
- Attendees are required to submit a summary of their attendance along with their CPA/CMA certificate #.
- Attendees sign in and sign out of each session they attend. If you wish to pursue CPE credit, request a CPE verification form at registration check-in. The 2-part form lists AISEA sessions and locations. Be sure to sign the Session Attendance Sheet(s). At the end of the conference, total your minutes, calculate the number of hours, and fill in your personal information. **Provide your CPA certificate number and the state and/or your CMA/CIA number.** Once you have completed the above, sign the form, keep the top (white copy) and place the AISEA copy (yellow copy) in the CPE Forms Box at the conference registration table.
- Attendees who submit a form at conference end will be sent a CPE form shortly after the conference.

Hotel Information



DOUBLETREE BY HILTON COLORADO SPRINGS

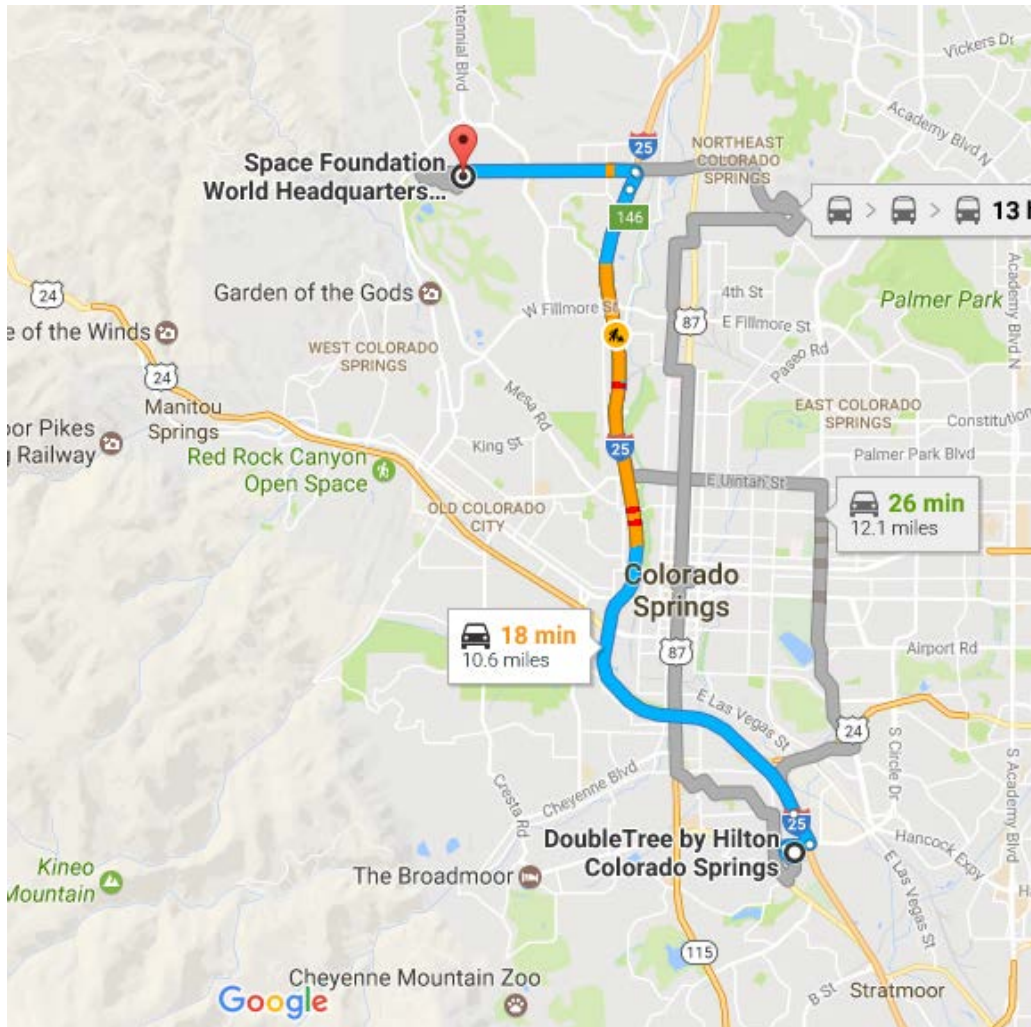
1775 East Cheyenne Mountain Blvd. Colorado Springs, CO (719) 576 8900

DoubleTreeCOSprings.com

Map and Directions to Space Foundation World Headquarters & Discovery Center

Social Event: Saturday June 24th, 6 pm – 9 pm

Space Foundation Discovery Center
 4425 Arrowswest Drive, Colorado Springs, CO 80907
 Website <https://www.discoverspace.org/>





[Map and Directions Source: Google, Inc. 2017]

Depart: DoubleTree by Hilton; 1775 E Cheyenne Mountain Blvd, Colorado Springs, CO 80906

| Directions | Travel Estimate |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Get on I-25 N (Head northwest on E Cheyenne Mountain Blvd toward Frontage Rd; turn R on Lake Ave; use 2 left lanes to merge onto I-25N) | 2 min (0.7 mi) |
| Follow I-25 N to W Garden of the Gods Road. Take exit 146 from I-25 N. (Keep left at the fork, follow signs for Garden of the Gods Road) | 8 min (8.0 mi) |
| Follow W Garden of the Gods Road to Arrowswest Dr. (Use any lane to turn slightly left onto W Garden of the Gods Road. Turn left at Arrowswest Dr to turn onto Arrowswest Dr.) | 5 min (1.9 mi) |

Arrive: Space Discovery Center, 4425 Arrowswest Dr; Colorado Springs, CO 80907

Keynote speakers

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|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>OBreahny O'Brien, EY</p>  | <p>Obreahny is the lead business solution architect for EY's FSO blockchain team. In her role, Obreahny brings together multi-sector teams to: i) develop enterprise focused business applications; ii) consider and minimize risk and regulatory implications; and iii) advise client executives on innovation strategies, as it pertains to emerging technologies like blockchain, UAS, and the greater Internet of Things. As an early adopter in the blockchain space, Obreahny co-founded Early Temple- a smart contract startup that uses Bitcoin's multi-signature transaction protocol to deliver conditional payments (www.earlytemple.com).</p> <p>Prior to joining EY, Obreahny worked in the deal advisory space and gained significant exposure to a broad range of complex transactions with a focus on intellectual property and tax planning projects. In addition to various speaking engagements on the matters of blockchain and its regulatory impacts, Obreahny has authored and published articles in the fintech space focused on frameworks for practical development of technological innovations and new business models in the financial sector.</p> <p>Obreahny builds drones as a hobby with her little brother Billy-Jack who is an electrical engineering student in NYC.</p> |
| <p>Thomas P. McGovern, Director, PwC</p>  | <p>Tom is a Director in PwC's Denver office and is the national leader for the Enterprise Insights Technology program, which is PwC's data analytics platform for risk and compliance. Tom is also a leader in the national Enterprise Systems Solutions - SAP practice. As a part of his role at PwC, Tom leads global clients in the implementation and assessment of SAP business process controls, security, implementations of SAP GRC and other compliance tools, as well as program assurance and large data analytics programs. Tom has been providing audit, business process and information technology risk management and security services to his clients for more than 20 years, with 18 years specifically focused on SAP. Tom's experience crosses multiple industries, including technology, aerospace & defense, manufacturing, chemical, mining, oil & gas, retail and consumer business.</p> |
| <p>Alexander Kogan, PhD Rutgers University</p>  | <p>Dr. Alexander Kogan [Ph.D. Computer Science, USSR Academy of Sciences; BS/MS Operations Research, Phystech-Moscow Institute of Physics and Technology] is currently Professor of Accounting and Information Systems at Rutgers Business School, Rutgers University. His research and professional interests include artificial intelligence and expert systems, knowledge-based decision support systems, accounting information systems, continuous auditing, electronic commerce, logical analysis of data and data mining, Boolean functions, reasoning under uncertainty, combinatorial optimization, and productivity accounting. Dr. Kogan's full biography is available at kogan.rutgers.edu, and notes that he is one of the founders of the Rutgers Accounting Web (RAW), the oldest and largest accounting website available through the Internet.</p> |

Blockchain, Data Analytics, and other Emerging Technologies Pre-Conference Workshop

PROGRAM SCHEDULE (Description of Presentations and Training in Next Section of Program)

Thursday, June 22, 2017

| Time Slot | Room | Topic | Presenter(s) |
|---------------|-------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------|
| 6:30-8:30 | Windows | Breakfast | |
| 8:30 - 9:30 | Fremont | <u>Keynote</u> : Blockchain | OBreahny O'Brien, EY |
| 9:30 – 9:45 | | Session Transition Time | |
| 9:45-12:30 | Douglas | EY Academic Resource Center | Mike Porter and Laura Mills, EY |
| 9:45 - 10 | | Introductions | Mike Porter and Laura Mills, EY |
| 10 – 10:30 | | The future of audit in the world of big data and analytics ; Demonstration of EY Helix | Mike Porter, EY |
| 10:30 - 11 | | EYARC; The analytics mindset; Competency framework | Laura Mills, EY |
| 11 – 11:15 | Grand Foyer | BREAK | |
| 11:15 – 11:30 | | Overview of analytics mindset curriculum offerings (including master case guide) | Laura Mills, EY |
| 11:30 – 12:30 | | Hands on Training: TechWear Case (Excel and Tableau) | Mike Porter, EY |
| 12:30-1:45 | Windows | Lunch | |
| 1:45 – 2:00 | | Session Transition Time | |
| 2:00-3:30 | Douglas | Blockchain: Public and Private; smart contracts; triple entry accounting | Stanislav Synko, EZETECH |
| 3:30 – 3:45 | Grand Foyer | BREAK | |
| 3:45 - 5:00 | Douglas | Hands-on Training: Qlik Sense Analytical Platform | Dan Murphy, Qlik |
| 8:00-10:00PM | Room 445 | Hospitality Suite – Hosted by Armond Dalton. Beverages and snack foods. Come relax and get to know everyone! | |

Blockchain, Data Analytics, and other Emerging Technologies Pre-Conference Training Descriptions

Keynote Speaker – Blockchain, OBreahny O’Brien, EY

EY Academic Resource Center, Mike Porter and Laura Mills, EY

The EY Academic Resource Center is an initiative fully sponsored by the Ernst & Young Foundation. The EYARC’s mission is to provide free faculty resources on leading-edge topics impacting the profession to prepare students for the fast-changing, global marketplace. One leading-edge topic is the analytics mindset. This session will provide an overview of the analytics mindset and the competencies that will foster this mindset in accounting students. Participants will also receive an overview of EYARC analytics mindset curriculum offerings and spend some time hands-on with an EYARC case (Excel and Tableau knowledge is required). This session will also provide insights from practice on the future of audit in the world of big data and analytics and an overview of tools used in practice including EY Helix, EY’s audit analytics platform. Each participant will also receive an EYARC account for full access to all EYARC materials maintained on a private website. Coordinated with Catherine Banks <catherine.banks@ey.com> of EY.

Blockchain, Stanislav Synko, EZETECH

Stanislav will be speaking about blockchain technology and how it works from inside out. You will explore blockchain from evolution perspective, how it is used in enterprise businesses and how it changed and evolved over time.

Qlik Sense Analytical Platform, Dan Murphy, Qlik

Qlik will be showcasing the Qlik Sense Analytical Platform. Qlik Sense is used to analyze any data that may be available and easily understand through visualizations the significance of that data. This makes it easier for business analysts to make informed decisions about their business with insight into what is happening inside their business today. This workshop is designed to introduce you to Qlik Sense and provide step-by-step instructions on how to build your first Qlik Sense application.

**AIS Educator Association 19th Annual Conference
Program Schedule
(Descriptions of Presentations and Training in Next Section of Program)**


Friday, June 23, 2017

| Time Slot | Location | Session # | ID | Description | Presenter(s) |
|-----------------|-------------|-----------|----|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 6:30AM-8:30AM | Windows | | | BREAKFAST | |
| 8:30AM-9:30AM | Fremont | F830-1 | | KEYNOTE: Audit Transformation: The future of audit and compliance through the use of technology | Thomas P. McGovern, PwC, Denver |
| 9:35AM-11:00AM | Douglas | F935-1 | 5 | Meet the AACSB's A7 Requirements in Managerial Accounting HANDS-ON TRAINING | Ellen Monk, University of Delaware; Bret Wagner, Western Michigan University |
| 9:35AM-11:00AM | El Paso | F935-2 | 17 | Accessing the Power of Access for Data Analytics – A Beginner's Guide HANDS-ON TRAINING | Dawna Drum, Western Washington University |
| 9:35AM-11:00AM | Fremont | F935-3 | 32 | Increase your likelihood of publishing your case | David Hayes, James Madison University; Ronald Daigle, Sam Houston State University |
| | | | 23 | Surviving your first AIS Class: Lessons learned and tips for success | Cynthia Frownfelter Lohrke, Samford University; Gary Schneider, CSU Monterey Bay |
| 11:00AM-11:15AM | Grand Foyer | | | BREAK | |
| 11:15AM-12:45PM | Douglas | F1115-1 | 98 | Teaching Accounting Analytics with Tableau HANDS-ON TRAINING | Rob Levine, Tableau |
| 11:15AM-12:45PM | El Paso | F1115-2 | 12 | How to Excel with Excel HANDS-ON TRAINING | Eileen Shifflett, James Madison University |
| 11:15AM-12:45PM | Fremont | F1115-3 | 95 | Student Cases & Projects; Award Winners! | David Hayes, James Madison University |
| | | | 96 | Update on AIS Educator Journal | David Hayes, James Madison University; Ronald Daigle, Sam Houston State University |
| 12:45PM-1:45PM | Windows | | | LUNCH | |
| 1:45PM-3:15PM | Douglas | F145-1 | 29 | Tent City Manufacturers Teaching Case HANDS-ON TRAINING | Georgia Smedley, UMKC; Gary Schneider, CSU-MB; Chelley Vician, University of St. Thomas |
| 1:45PM-3:15PM | El Paso | F145-2 | 38 | AIS Software for Financial Accounting HANDS-ON TRAINING | A. McKee, retired |
| 1:45PM-3:15PM | Fremont | F145-3 | 6 | PANEL: Update on ERM - Integrated Framework | Elizabeth Pierce, Saginaw Valley State University; James Goldstein, Canisius College |
| | | | 33 | Understanding the COSO 2013 Framework: Four Short Cases for Use in AIS and Auditing Courses | Sarah Bee, Seattle University; Constance Lehmann, University of Houston-Clear Lake |
| 3:15PM-3:30PM | Grand Foyer | | | BREAK | |

| Friday, June 23, 2017 | | | | | |
|-----------------------|---------------------------------------------------------------------------------------------------------------------|-----------|----|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Time Slot | Location | Session # | ID | Description | Presenter(s) |
| 3:30PM-5:00PM | Douglas | F330-1 | 39 | Preventing Bullet-Point Narcolepsy: Hands-On Advanced PowerPoint Techniques HANDS-ON TRAINING | David Fordham, James Madison University |
| | | | 40 | Relocating the Cemetery: Adapting Your PowerPoints for the Flipped Classroom HANDS-ON TRAINING | David Fordham, James Madison University |
| 3:30PM-5:00PM | El Paso | F330-2 | 99 | IDEA Analytics HANDS-ON TRAINING | Cory Windham, Audimation Services, Inc. |
| 3:30PM-5:00PM | Fremont | F330-3 | 11 | The Art of Storytelling: Using Tableau to Build Student Skills | Pam Neely, The College at Brockport, SUNY |
| | | | 34 | An Education Case on Data Analytics for Sales and Market Share for a Case Company | Lane Lambert, University of West Florida |
| | | | 31 | Learning basic analytics skills with a company profitability simulation: an instructional resource | Chelley Vician, University of St. Thomas; Elizabeth Pierce, Saginaw Valley State University |
| 8:00-10:00PM | Hospitality Suite – Hosted by Armond Dalton. Beverages and snack foods. Come relax and get to know everyone! | | | | Room 445 |

| Saturday, June 24, 2017 | | | | | |
|-------------------------|-------------------------|-----------|------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Time Slot | Location | Session # | ID | Description | Presenter(s) |
| 6:30AM-8:30AM | Windows | | | BREAKFAST | |
| 8:30AM-9:30AM | Fremont | S830-1 | | <u>KEYNOTE</u> : Audit Analytics and Continuous Auditing in the Age of Big Data | Alexander Kogan, PhD, Rutgers University |
| 9:35AM-11:00AM | Douglas | S935-1 | 18-1 | Classic Rockers: An SAP Case for AIS, Part 1 HANDS-ON TRAINING | Ronald Daigle, Ross Quarles, Fawzi Noman, Sam Houston State University |
| 9:35AM-11:00AM | El Paso | S935-2 | 10 | Excel - Spreadsheets with Integrity HANDS-ON TRAINING | Sarah Bee, Seattle University, |
| 9:35AM-11:00AM | Fremont | S935-3 | 7 | Excel Jeopardy: An In-Class Game Focused on Excel Shortcuts | Lorraine Lee, UNC Wilmington; Eileen Shifflett, James Madison University |
| | | | 21 | An Introductory AIS Case to the Audit Data Standards | Clinton White, University of Delaware |
| | | | 35 | Healthy & Fun Fitness Center: A Cross-disciplinary Accounting Case | Juergen Sidgman, University of Wisconsin Oshkosh |
| 9:35AM-11:00AM | Royal Gorge/Seven Falls | S935-4 | 13 | Topics for the Accounting Information Systems Course: what do employers think is important? | Margaret Garnsey, Siena College; Necip Doganaksoy, Siena College; Elaine Phelan, Siena College |
| | | | 19 | Developing an AIS Audit course in the Masters of Professional Accounting program utilizing CISA and SAP for Curriculum Content | Angela Busila, Metropolitan State University of Denver; James Murphy, Metropolitan State University of Denver |
| 11:00AM-11:15AM | Grand Foyer | | | BREAK | |

| Saturday, June 24, 2017 | | | | | |
|-------------------------|-------------------------|----------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Time Slot | Location | Session# | ID | Description | Presenter(s) |
| 11:15AM-12:45PM | Douglas | S1115-1 | 18-2 | Classic Rockers: An SAP Case for AIS, Part 2 HANDS-ON TRAINING | Ronald Daigle, Ross Quarles, Fawzi Noman, all of Sam Houston State University |
| 11:15AM-12:45PM | El Paso | S1115-2 | 97 | Using <i>QuickBooks</i> in the Classroom – Now There <i>IS</i> Such a Thing as a Free Lunch! HANDS-ON TRAINING | Nico Valencia, Intuit; Carol Borsum, Armond Dalton Publishers |
| 11:15AM-12:45PM | Fremont | S1115-3 | 22 | Blockchain technology what is it; how will it affect business and more specifically how will it affect the future of accounting information systems [AIS] is it a threat or an opportunity? | Greg Krippel, Coastal Carolina University; Janette Moody, The Citadel |
| | | | 30 | Raising awareness of insider threats: a modest curriculum proposal | Chelley Vician, University of St. Thomas |
| | | | 24 | Compliance with Standard A7: The Many Varieties of the Data Experience | Constance Lehmann, University of Houston-Clear Lake; Gary Schneider, CSU Monterey Bay |
| 11:15AM-12:45PM | Royal Gorge/Seven Falls | S1115-4 | 16 | Digital Dysfunction, Discernment, and Dexterity: Topics for the Advanced Accounting Systems or Accounting Professionalism Course | Dan Stone, Univ. of Kentucky |
| | | | 25 | Excel Insights of Power-Users and New Hires: Contrarian Expectations for Entry into the Accounting Profession | Kimberly Church, University of Missouri at Kansas City; Pamela Schmidt, Washburn University |
| 12:45PM-1:45PM | Windows | | | LUNCH-- Awards, Business Meeting (& Board Elections)! | |
| 1:45PM-3:15PM | Douglas | S145-1 | 8 | Introduction & Update to XBRL (iXBRL and analytics) HANDS-ON TRAINING | Clinton White, University of Delaware |
| 1:45PM-3:15PM | El Paso | S145-2 | 27 | GL Software for Introductory Financial Accounting HANDS-ON TRAINING | A. McKee, retired |
| 1:45PM-3:15PM | Fremont | S145-3 | 26 | The Role of AIS Class and Experiential Learning in Preparing Students to the Audit Class and to the Job Market | Sonia Gantman, Providence College |
| | | | 41 | Internal Audit Function Reporting Style: Effects on Accounting and Information System Contributors | Dawna Drum, Western Washington University; Thomas Marshall, UC-Boulder; Lane Lambert, University of West Florida; Steven Morris, Middle Tennessee State University |
| 1:45PM-3:15PM | Royal Gorge/Seven Falls | S145-4 | 37 | Using QuickBooks to Teach General ERP Concepts before Teaching SAP | Lane Lambert, University of West Florida |
| | | | 36 | Using Sage 50 throughout the Accounting Information Systems Course | Mary Geddie, University of Tennessee Martin |
| | | | 20 | Extending the Lessons Learned by Students with SAP Cases: Adding Analysis and Discussion for Critical Thinking | Del DeVries, Belmont University; Mike Garverick, Arizona State University |
| 3:15PM-3:30PM | Grand Foyer | | | BREAK | |

| Saturday, June 24, 2017 | | | | | |
|-------------------------|-----------------------------|----------|-----|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Time Slot | Location | Session# | ID | Description | Presenter(s) |
| 3:30PM-5:00PM | Douglas | S330-1 | 9 | Advanced XBRL - the Audit Data Standards and XBRL GL HANDS-ON TRAINING | Clinton White, University of Delaware |
| 3:30PM-5:00PM | El Paso | S330-2 | | UML Merge – a Free Tool for creating REA Diagrams HANDS-ON TRAINING | Cheryl Dunn, Grand Valley State University |
| 3:30PM-5:00PM | Fremont | S330-3 | 42 | Fraudsters vs Auditors – Analytics with Benford’s Law in a Problem Based Classroom Game | Del DeVries, Belmont University; Kenneth House, Belmont University |
| | | | 15 | Enriching AIS Courses with Lynda.com Educational Resources | Joann Segovia, Winona State |
| 3:30PM-5:00PM | Royal Gorge/ Seven Falls | S330-4 | 28 | PANEL: Synthesis of Data Analytics | Georgia Smedley, UMKC; Gary Schneider, CSU-MB; Chelley Vician, University of St. Thomas |
| 5-6 PM | Room 445 | | | AISEA BOARD MEETING | |
| 6:00PM-9:00PM | | | | SOCIAL EVENT: SPACE DISCOVERY CENTER  | See map on page 5 |
| Sunday, June 25, 2017 | | | | | |
| Time Slot | Location | Session# | ID | Description | Presenter(s) |
| 6:30AM-8:30AM | Windows | | | BREAKFAST | |
| 9:00AM-12:00PM | Windows | SU9:00 | 100 | Scholarship of Teaching & Learning Sessions | Susan Cockrell, Austin Peay State University, and Sarah Bee, Seattle University |
| 12:00PM | Windows | | | LUNCH | |

AIS Educator Conference

Presentation & Training Descriptions

Friday 8:30AM – 9:30AM

KEYNOTE- Audit Transformation: The future of audit and compliance through the use of technology, Thomas P. McGovern (PwC, Denver)

Friday 9:35AM – 11:00AM

Meet the AACSB's A7 Requirements in Managerial Accounting [HANDS-ON TRAINING], Ellen Monk (University of Delaware), Bret Wagner (Western Michigan University)

Are you struggling to address the AACSB's A7 requirements in Managerial Accounting? In response to this requirement for Accounting curriculum to include information systems, a series of 8 information systems modules have been created and thoroughly classroom-tested for 3 semesters. The 8 modules dovetail with the content of the managerial accounting course and with the requirements of A7. Come test out a sample of the 8 exercises that will satisfy this directive and see how your teaching assistant can deliver these too. They are: 1. Playing an Enterprise Resource Planning business simulation game to understand the concepts behind ERP 2. Performing regression analysis in Excel 3. Cost Volume Profit Analysis with Excel 4. Relevant Costing and Decision Making in Excel Solver 5. Variance Charting in Excel 6. Net Present Value Analysis in Excel 7. Activity Based Costing with Excel 8. Data Analysis with Excel Pivot Tables

Accessing the Power of Access for Data Analytics – A Beginner's Guide [HANDS-ON TRAINING], Dawna Drum (Western Washington University)

Don't be intimidated by Microsoft Access just because it's a database tool! Trust me, you can do this, and you don't need to know how to create or maintain the database itself. No previous knowledge of Access or databases is required. I'll show you how to provide your AIS students with the skills to extract meaningful information from existing database tables using simple queries and functions, and exchanges with Excel. We will then discuss several published cases from a variety of authors covering such topics as fraud analysis, business intelligence, real-time financial statements, and continuous auditing and monitoring, all of which use Access. I'll give you tips on how I use them, including what has worked well and student stumbling points.

Increase your likelihood of publishing your case, David Hayes (James Madison University), Ronald Daigle (Sam Houston State University)

Do you have a fun case / exercise that you use in your classroom that the students enjoy and find useful? If so, come to this workshop to learn how to be rewarded for it – learn how to write up the case for possible publication and where you may want to submit it. In this workshop you will learn how to increase the likelihood of getting your manuscript published and what has been some stumbling blocks for papers received at the AIS Educator Journal. We have mentored many individuals in the publishing process and plan to answer any questions you may have in this interactive presentation. Those of you who know us know that we like to have fun – so come join us for fun and increase your chances of being recognized for your creative cases!

Surviving Your First AIS Class: Lessons Learned and Tips for Success, Cynthia Frownfelter Lohrke (Samford University), Gary Schneider (CSU Monterey Bay)

So, you got the short straw. If you are new to teaching AIS and are feeling overwhelmed by all of the possibilities for the course, then this session is for you. Gary and Cynthia have over 40 years of combined experience teaching the course. We will go over the basics and then answer questions about teaching AIS. Topics will include: syllabus (what to include, what to leave out, and why), which book (or no book), projects, to REA or not to REA (that is the question), and strategies for managing student evaluations of teaching. We will also discuss how to handle accounting chairs and deans expectations that you satisfy A7 compliance in your course.

Friday 11:15AM – 12:45PM

Teaching Accounting Analytics with Tableau [HANDS-ON TRAINING], Rob Levine (Tableau)

The demand for graduates with data analytics and visualization skills has never been higher. Data mining, statistical analysis, and data presentation are among LinkedIn's list of top skills that can get you hired in 2017. And Forbes recently ranked Tableau as the technical skill with the third biggest rise in demand. Join us for this hands-on session and learn how to leverage Tableau's business intelligence platform, for free, to help your students turn accounting data into actionable insights. We'll provide an overview of Tableau and walk you through the key features and functionality of our visual analytics platform.

How to Excel with Excel [HANDS-ON TRAINING], Eileen Shifflett (James Madison University)

This is a hands-on advanced Excel workshop which will focus on tools to make educators more efficient in both the teaching and research aspects of their work. I'm proposing to present a variety of topics including keyboard shortcuts and other tricks, lookup and conditional IF functions, pivot tables, and functions that are new to Excel 2016.

Student Cases & Projects; Award Winners! David Hayes (James Madison University)

Come and learn about our student-submitted cases and papers for the Jack and Maye Stewart Research Paper and Student Case/Project Competition.

Update on AIS Educator Journal, David Hayes (James Madison University), Ronald Daigle (Sam Houston State University)

Important considerations for submission to AISEJ. AISEJ editors will discuss what they are looking for and provide guidance based on prior reviews/submissions

Friday 1:45PM – 3:15PM

Tent City Manufacturers Teaching Case [HANDS-ON TRAINING], Georgia Smedley (University of Missouri-Kansas City), Gary Schneider (California State University-Monterey Bay), Chelley Vician (University of St. Thomas)

Graphics convey large amounts of complex information very efficiently. But, the manner in which graphics are constructed and presented can include biases, not necessarily intentional, that affect users' perceptions and understanding of the information they convey. This presentation exposes students to various forms of graphical data presentation and helps them learn what makes a good graph, what tools exist for creating graphical representations of large data sets, and how biases can be avoided. We then present a case (Tent City Manufacturers) that builds on an introductory level of knowledge of Tableau and Excel charts. Tent City is a manufacturer of various camping supplies that are then sold to several major retailers across the world. Case requirements are the productions of good-quality graphics that are intended to help management make decisions about cost drivers.

AIS Software for Financial Accounting [HANDS-ON TRAINING], A. McKee (retired)

Discussion This Software is designed with two objectives. The first is to facilitate the accounting student's understanding of AIS with hands on simulation. The second objective is to facilitate an understanding of computer-based controls that play such a significant role in accounting software systems. Objective Two: Understanding (and appreciating) Computer-based Controls P-AIS is designed so that the instructor can manipulate (toggle on/off) a host of controls such that students can then navigate the software and attempt to hack the system and see what result damage they might inflict. Students should gain an insight as to "computer" intelligence that comes with enhanced controls. With a treasure trove of computer-based controls to select from the instructor should be able to conjure scenarios relating to various combinations of first, second, and third line of defense (i.e., preventive, detective, and corrective, respectively).

Friday 1:45PM – 3:15PM (continued)

PANEL: Update on ERM – Integrated Framework, Elizabeth Pierce (Saginaw Valley State University), James Goldstein (Canisius College)

After two years of the revision process, the latest Enterprise Resource Management framework from the Committee of Sponsoring Organizations (COSO) of the Treadway Commission is due to be released in June 2017. This will be my final update on changes to the framework. The information presented in this session will be provided by the IIA and depending on the release status of the actual final framework, may or may not be able to be distributed. However, at this time, we will also be giving an update on the ISO revision process, which should be getting ready to release the public evaluation draft in July 2017.

Understanding the COSO 2013 Framework: Four Short Cases for Use in AIS and Auditing Courses, Sarah Bee (Seattle University), Constance Lehmann (University of Houston-Clear Lake)

Students sometimes have difficulty understanding and applying the components of the COSO 2013 framework. Since these students will be auditors or accountants after they graduate, they need to understand how to apply and assess the components in their evaluations of clients and reports used for decision-making. The authors present four short cases addressing the components of the COSO 2013 framework. These short cases focus on the interaction of the components to help the students see how these components combine to form a strong internal control system. The cases address the control environment, risk assessment, control activities, monitoring, and information/communication components. The authors' use of the cases, as well as anecdotal feedback from students will be included in the discussion. Come join the session and work a short case with us!

Friday 3:30PM – 5:00PM

Preventing Bullet-Point Narcolepsy: Hands-On Advanced PowerPoint Techniques [HANDS-ON TRAINING], David Fordham (James Madison University)

According to Microsoft, the average PowerPoint user is *familiar* with only about five percent of the program's features, and uses fewer than 2% of the features. This 45-minute hands-on training session is intended to expand your knowledge of some of PowerPoint's intermediate and advanced-level features, enabling you to create more interesting presentations.

Relocating the Cemetery: Adapting Your PowerPoints for the Flipped Classroom [HANDS-ON TRAINING], David Fordham (James Madison University)

Unlike many educational "buzzwords du jour", the flipped classroom actually does have some real merit. Most current university classes can benefit in some way from removing one-way knowledge delivery (e.g., lecture) from the classroom – if nothing else by making room for more content. However, PowerPoint slides created for a lecture are in most cases not directly conducive to mere recording to video. This 45-minute hands-on training session will give tips for how to modify a PowerPoint presentation for conversion to a video that will keep, and hold, attention of modern audiences. It is suggested that participants already be familiar with the content of the prerequisite hands-on training session titled "Preventing Bullet-Point Narcolepsy: Hands-On PowerPoint Techniques".

IDEA Analytics [HANDS-ON TRAINING], Cory Windham (Audimation Services, Inc.)

Attend this hands-on session to gain experience with using IDEA® software for data analytics. IDEA® is a powerful and user-friendly data analysis tool designed to help business professionals perform data analysis quickly to help identify control breakdowns and improve business processes. Various commands will be demonstrated to illustrate how IDEA® can be used to analyze data, including the software's forensic accounting capabilities.

Friday 3:30PM – 5:00PM (continued)

The Art of Storytelling: Using Tableau to Build Student Skills, Pam Neely (The College at Brockport, SUNY)

The art of storytelling is one that will help students throughout their careers. Whether it's convincing a boss that they deserve a raise or that the next big market is in widgetizing widgets, the person who tells the most effective story always wins. Data helps craft convincing stories and accounting students deal with data every day. Data visualization can be powerful in helping to construct the story and Tableau can be a useful tool in helping students develop the skills to tell an effective story. In this paper, I describe how students can use the data visualization techniques embedded in Tableau to create a compelling story. In the process, students are developing their critical thinking and analytical skills. I will describe my own experience with Tableau in the classroom, including the description of a final project, lessons learned and implementation strategies

An Education Case on Data Analytics for Sales and Market Share for a Case Company, Lane Lambert (University of West Florida)

In this education case, students create Data Analytics that use data from outside a studied company's ERP system to help forecast the company's next year sales and market share. After the instructor has assigned each student a company ticker and fiscal year, students extract data from Compustat for all of the companies within the assigned company's two-digit Standard Industry Code (SIC) for the current year and prior four years. Then, using this extracted data, students create analytical routines using Microsoft Excel LINEST linear regression function to predict each of the companies' next-year sales based on each company's annual sales for the past five years. Next, students use LINEST to create an Excel routine that predicts the assigned company's next-year market share within the company's two-digit SIC. Finally, students write a memo that assesses the assigned company's next year sales outlook based on the next year sales and market share projections.

Learning basic analytics skills with a company profitability simulation: an instructional resource, Chelley Vician (University of St. Thomas), Elizabeth Pierce (Saginaw Valley State University)

Data analytics is a broad, umbrella-like term used to describe the repeated examination of data and information to discover new understandings for future decisions. Industry leaders continue to note the importance of having new employees enter the workforce with awareness and skills in this important emerging technology area. This paper presents an instructional resource developed around the SAP-ERP simulation game and a simple post-hoc analytics exercise completed with visualization software. The resource immerses student teams in active decision-making with SAP-ERP Sales, Procurement, and Planning processes for the purpose of company profitability goals. The post-hoc analytics exercise is designed to introduce students to visualization software features as well as authentically-situated use of analytics software for business needs. The visualization software in-use includes SAP Lumira and Tableau. Early results from efficacy measures will be shared at the conference.

Saturday 8:30AM – 9:30AM

KEYNOTE- Audit Analytics and Continuous Auditing in the Age of Big Data, Alexander Kogan, PhD (Rutgers University)

Saturday 9:35AM – 11:00AM

Classic Rockers: An SAP Case for AIS Part 1 [HANDS-ON TRAINING], Ronald Daigle (Sam Houston State University), Ross Quarles (Sam Houston State University), Fawzi Noman (Sam Houston State University)

Conference participants will obtain experience with SAP through a case designed for the introductory AIS course. The case is comprised of interrelated exercises in specific modules of SAP: procurement (materials management), production, sales and distribution, and financial and cost accounting. AIS instructors with minimal knowledge of SAP have successfully learned and used the case. The workshop will provide an overview of both SAP and the case, followed by completing exercises in procurement. Conference participants can complete all remaining exercises on their own with the SAP logon information and instructions that we will provide. The workshop will also include discussion of internal control concepts covered in the case.

Excel – Spreadsheets with Integrity [HANDS-ON-TRAINING], Sarah Bee (Seattle University)

The Microsoft Excel hands-on training includes a series of exercises ranging from very simple to fairly complex. While some might argue that the simple exercises are unnecessary, they are included for professors who wish to assess their students' competence in Excel. Introducing students to complex Microsoft Excel operation who do not possess the most basic of spreadsheet skills is counter-productive, like teaching synchronized swimming to someone who doesn't know how to swim. The simple exercises are included to form a baseline of knowledge, then lesson plans may be created appropriate to the students' skill level. For a class with a higher understanding of Excel, more advanced topics are included. Throughout the examples, techniques to improve data integrity are demonstrated.

Excel Jeopardy: An In-Class Game Focused on Excel Shortcuts, Lorraine Lee (UNC Wilmington), Eileen Shifflett (James Madison University)

One specific area of Excel that is used frequently by accounting practitioners is Excel keyboard shortcuts. Excel keyboard shortcuts allow the user to accomplish tasks with the keyboard instead of the mouse, resulting in increased speed of task completion. The purpose of this paper is to describe a specific classroom activity that will reinforce the concepts of Excel keyboard shortcuts to students. This classroom approach consists of two parts: 1) introducing the various shortcuts to students throughout multiple class periods and 2) playing a Jeopardy-style game with the shortcuts. This game was developed using Excel Visual Basics for Applications (VBA), thus providing another opportunity for exposing students to advanced Excel features.

An Introductory AIS Case to the Audit Data Standards, Clinton White (University of Delaware)

In our Accounting Information Systems (AIS) classes we tend to cover extensively the modeling of accounting phenomena and the data that ends up in tables in relational databases in an entity's AIS and/or Enterprise Resource Planning (ERP) systems. But we tend to ignore or cover very little of getting the data out for audit purposes. The AICPA's Audit Data Standards (ADS) is an important new standard with a natural fit to AIS - they address the question of "How do we request data using standardized terminology and receive it in a standard format for audit purposes?" This case introduces students to requesting data using the ADS, mapping the requested data to an XBRL GL instance document, validating it, and importing it to Excel. The instructional objective is to extend the topics covered in an AIS course to include the newly released ADS, a topic too new to be found in current AIS or auditing textbooks. By doing so, students are challenged to understand the ADS and use them.

Healthy & Fun Fitness Center: A Cross-disciplinary Accounting Case, Juergen Sidgman (University of Wisconsin Oshkosh)

We propose a teaching case that involves a set of self-contained, but complementary modules intended for use in multiple courses across the accounting curriculum. The case requires each student to assume the role of an accountant working for a newly established fitness center that needs to process transactions using an online manual accounting system. As the center grows, the need for a computerized system requires that students design, implement, and document a database system that is capable of replacing the manual system. Students also must identify weaknesses in the internal control system and provide answers to common questions requiring costs behavior analysis and evaluation of the relationship between cost, volume, and profits. Finally, the fitness center would like the accountant to analyze factors that may drive enrollment, attendance, and loyalty by combining data stored in the database with additional data captured from sources external to the database.

Saturday 9:35AM – 11:00AM (continued)

Topics for the Accounting Information Systems Course: what do employers think is important? Margaret Garnsey (Siena College), Necip Doganaksoy (Siena College), Elaine Phelan (Siena College)

This paper reports the results of a survey of employers who recruit accounting students. Results indicate spreadsheet skills and internal controls were the highest rated topics. It is the second part of an ongoing study to determine the content of AIS courses that would be most beneficial to accounting majors at a small liberal arts college.

Developing an AIS Audit course in the Masters of Professional Accounting program utilizing CISA and SAP for Curriculum Content, Angela Busila (Metropolitan State University of Denver), James Murphy (Metropolitan State University of Denver)

A review of recent literature in the area of Information Systems (IS) audit shows that the field continues to enjoy growth. With the majority of large companies utilizing ERP systems, and even the small to medium sized enterprises (SMEs) utilizing computer based AIS, the need to audit the IS controls in order to rely on the integrity of the financial information is essential. Students with course work in IS Audit will be more employable, and graduate accounting programs with IS Audit curricula may enjoy increased enrollments by offering this relevant and timely field of study in the program coursework. We propose in this presentation that CISA materials and SAP case applications can provide effective and relevant curriculum content for an IS Audit course in a graduate accounting program. This presentation provides examples and course design ideas supported by the literature.

Saturday 11:15AM – 12:45PM

Classic Rockers: An SAP Case for AIS Part 2 [HANDS-ON TRAINING], Ronald Daigle (Sam Houston State University), Ross Quarles (Sam Houston State University), Fawzi Noman (Sam Houston State University)

Conference participants will obtain experience with SAP through a case designed for the introductory AIS course. The case is comprised of interrelated exercises in specific modules of SAP: procurement (materials management), production, sales and distribution, and financial and cost accounting. AIS instructors with minimal knowledge of SAP have successfully learned and used the case. The workshop will provide an overview of both SAP and the case, followed by completing exercises in procurement. Conference participants can complete all remaining exercises on their own with the SAP logon information and instructions that we will provide. The workshop will also include discussion of internal control concepts covered in the case.

Using QuickBooks in the Classroom – Now There IS Such a Thing as a Free Lunch! [HANDS-ON TRAINING] Nico Valencia (Education Program Manager, Intuit), Carol Borsum, CPA (Armond Dalton Publishers)

Nico Valencia, Program Manager for the Intuit Education Program, will discuss Intuit's renewed focus on education and how you can take advantage of free *QuickBooks* software for your classroom. Learn how to integrate *QuickBooks* into your classroom from registration to certification. Carol Borsum, CPA, will lead participants through a demonstration of how *QuickBooks* can be used in your AIS course with Armond Dalton's seamless textbook solution.

Blockchain technology what is it; how will it affect business and more specifically how will it affect the future of accounting information systems [AIS] is it a threat or an opportunity? Greg Krippel (Coastal Carolina University), Janette Moody (The Citadel)

The Wikipedia Blockchain definition is: "A blockchain is a distributed database that maintains a growing list of ordered records called blocks. By design, blockchains are inherently resistant to data modification. Through the use of a peer-to-peer network. Blockchains are "an open, distributed ledger that can record transactions between two parties efficiently." (Iansiti, Marco; Lakhani, Karim R. (January 2017, "The Truth About Blockchain". Harvard Business Review). Our paper will review the literature to summarize all the business blockchain articles and any articles that may have explored the AIS perspective. Since by definition it is, "transaction system" that is to be a supersized data base system that is also super secure. Since the major function of our accounting information systems is as an accounting transaction systems are they all going to be eventually replaced by universal accounting transaction blockchain?

Raising awareness of insider threats: a modest curriculum proposal, Chelley Vician (University of St. Thomas)

Cybersecurity in general, and insider threat in particular, are two topics that have gained increasing attention in the accounting profession. Yet, these areas do not seem to be well represented in the accounting curriculum to-date. This proposal outlines a research study to investigate existing accounting resources as well as input from practitioners and academics related to insider threat. The results from this study will be used to develop suggested topic outlines to be included in future accounting curriculum.

Saturday 11:15AM – 12:45PM (continued)

Compliance with Standard A7: The Many Varieties of the Data Experience, Constance Lehmann (University of Houston-Clear Lake), Gary Schneider (California State University Monterey Bay)

The AACSB Business and Accounting Accreditation Standards adopted in April of 2013 included a new standard, Standard A7, that requires programs with separate accounting AACSB accreditation to include learning experiences “related to the integration of information technology in accounting and business” (AACSB 2013, 30). Many accounting programs are currently struggling to comply with this standard even though the phase-in period (2013-2016) has ended. This paper outlines the requirements of Standard A7, distinguishes those requirements from those contained in Standard 9 of the general business standards, and discusses ways that these requirements can be addressed in accounting programs. In particular, the paper argues that these requirements cannot be met by inserting data management and analytics requirements into a single course or a few courses, but must be included as elements woven throughout the accounting program.

Digital Dysfunction, Discernment, and Dexterity: Topics for the Advanced Accounting Systems or Accounting Professionalism Course, Dan Stone (University of Kentucky)

This paper describes the inclusion of the topics of appropriate and inappropriate uses of mobile computing devices in the workplace in the advanced accounting systems class. The lesson included an introduction, multiple rounds of self-reflections and sharing of these reflections, a presentation, and a concluding discussion of wise and unwise uses of mobile computing in the professional accounting workplace. Several of the lesson exercises apply principles of contemplative pedagogy, i.e., of the exploration of self-reflective practices that explore the meaning and importance of accounting content. Students’ rated the lesson as of average importance among the topics presented in the advanced accounting systems course. I plan to revise the lesson to better map it to the professional accounting workplace.

Excel Insights of Power-Users and New Hires: Contrarian Expectations for Entry into the Accounting Profession, Kimberly Church (University of Missouri at Kansas City), Pamela Schmidt (Washburn University)

There is high demand from the accounting profession to prepare graduates with technical skills required for entry into accounting careers. This study investigates the demand for specific Excel spreadsheet skills for accounting new hires. Three populations were surveyed: Excel power-users (highly experienced users among accounting and management professionals, aka Power-Users), recent accounting new hires (a mean of 2.8 years of professional experience), and a set of current students (under-graduate and graduate students). The results suggest a) consistent expectations among new hires and current students, b) significantly different and lower expectations from power-users regarding new hire skills, and c) an opportunity for new hires to meaningfully and quickly contribute based on heightened Excel spreadsheet skills. These findings should inform accounting educators and motivate accounting graduates regarding the foundation spreadsheet skills that are required and desired by employers.

Saturday 1:45PM – 3:15PM

Introduction and Update to XBRL (iXBRL and analytics) [HANDS-ON TRAINING], Clinton White (University of Delaware)

The objective of this workshop is to introduce and update accounting educators on digital financial reporting using the Extensible Business Reporting Language (XBRL); including iXBRL (inline XBRL) and a newly available XBRL instance document analysis tool. Last year the SEC experimented with iXBRL and is now considering mandatory use of iXBRL. Also, there is now a free XBRL analysis tool, primarily for across company comparisons, available from XBRL US. In this workshop, accounting educators will be introduced to the new US GAAP 2017 taxonomy, the iXBRL filing format and its advantages, and the use of the XBRL US Data Analysis Tool. No prior experience with XML or XBRL is expected.

GL Software for Introductory Financial Accounting [HANDS-ON TRAINING], A. McKee (retired)

This paper is about GL Software for Introductory Financial Accounting. The paper uses PLUM software that is designed to provide students a clean slate of a GL system but without any required setup time. PLUM affords students insight as to how an accounting system might allow for one to, “have their cake, and eat it, too.” PLUM allows a student to by-pass the rigor associated with recording cost of goods sold and simply record the sale, itself. Still, User can monitor both units on hand and (2) their corresponding book value.

Saturday 1:45PM – 3:15PM (continued)

The Role of AIS Class and Experiential Learning in Preparing Students to the Audit Class and to the Job Market, Sonia Gantman (Providence College)

We assess the impact of different classes and other activities on the perceived competencies of students starting their senior year in the Accounting program. In particular, we analyze the role of an experiential learning AIS project in students' self-assessment of their competencies and their attitude toward the AIS class. The preliminary results show that the experiential learning project in the AIS class leads to a much more positive attitude toward the AIS class and its role in professional skills development. However, the self-assessment of professional competencies and the level of confidence is not different for the students who completed experiential learning AIS project and those who worked on a book-based version of the same project.

Internal Audit Function Reporting Style: Effects on Accounting and Information System Contributors, Dawna Drum (Western Washington University), Thomas Marshall (UC-Boulder), Lane Lambert (University of West Florida), Steven Morris (Middle Tennessee State University)

In an effort to remain competitive, many organizations are integrating distributed data, of various structure and quality, to develop enterprise intelligence. Most organizations are using interdisciplinary teams to develop these enterprise intelligence systems. Individuals must effectively work together to achieve system objectives and prepare team members to more effectively work in teams is a challenge many firms are currently facing. This study presents a simulation of inter-departmental coordination and investigates the impact of writing style on self-efficacy, trust, and inter-departmental cooperation. A better understanding of how to positively influence attitudes toward different disciplines would potentially serve to improve team member participation. This study uses a singular educational case as a simulation of inter-departmental cooperation, and post-study, assesses attitudes related to participating disciplines and overall learning effect of case use.

Using QuickBooks to Teach General ERP Concepts before Teaching SAP, Lane Lambert (University of West Florida)

This article discusses using QuickBooks in a first undergraduate AIS course before introducing students to SAP in a second AIS course. SAP ERP is more complex and offers more options and capabilities than do QuickBooks, Peachtree, and the other small business systems. One possible criticism of using SAP in a first course on AIS is that students may focus so much on the complex "point and click" SPA entries that they do not adequately achieve course-level learning objectives for the first AIS course. This paper explores the option of using a small business software in the first AIS class where more emphasis is placed on high-level concepts common to all ERP systems. The faculty member uses QuickBooks to teach fundamental processing capabilities that are common to all business systems including SAP. Students learn fundamental concepts using a less complex business system in the first AIS course before going on to the second AIS course that emphasizes "point and click" SAP skills.

Using Sage 50 throughout the Accounting Information Systems Course, Mary Geddie (University of Tennessee Martin)

Learning Objective: The techniques illustrated in this presentation are brief exercises and illustrations using Sage 50 to illustrate concepts in a first Accounting Information Systems course. The exercises may be completed during a class session or assigned as outside homework. The exercises are ordered by, and keyed to the Romney & Steinbart textbook. Accounting Information Systems, especially the transaction cycle chapters. No previous knowledge of Sage 50 is assumed, however, use of the exercises would not preclude fuller coverage of a computerized accounting program because the emphasis is on accounting and internal control concepts rather than teaching Sage 50.

Extending the Lessons Learned by Students with SAP Cases: Adding Analysis and Discussion for Critical Thinking, Del DeVries (Belmont University), Mike Garverick (Arizona State University)

A key question in SAP curriculum: Are hands-on exercises sufficient for students to apply business process knowledge learned from lectures and a textbook? This premise is the motivation for many ERP implementation cases and curriculum integration projects. Students believe that they learn more by using the enterprise system. Both students and potential employers report that learning the system is valuable preparation for a career and will make students more effective and perform better in the future. We have extended the hands-on approach with analysis and discussion of the results after all steps are completed in SAP. The purpose is to move students from step by step data processing to a deeper understanding of the process and critical analysis of the results. The learning process continues with closing the loop on the assignment with analysis, evaluation, and discussion. An additional benefit is learning to use SAP reports to obtain the information required.

Saturday 3:30PM – 5PM

Advanced XBRL – the Audit Data Standards and XBRL GL [HANDS-ON TRAINING], Clinton White (University of Delaware)

The objective of this workshop is to expose accounting educators to the Audit Data Standards and their implementation in XBRL GL (Global Ledger). The ADS are a relatively new development in XBRL; version 2.0 was released in July 2015. They are designed to facilitate and streamline the extraction of data from a client's ERP/AIS system. The preferred format for the extracted data is in an XBRL GL document. In this form, it documents the data extraction process, it can be validated, and then used in analysis packages. This workshop is designed to expose AIS educators to the ADS, their implementation in XBRL GL, and their analysis. Basic knowledge of XBRL is expected.

UML Merge – a Free Tool for Creating REA Diagrams [HANDS-ON TRAINING], Cheryl Dunn (Grand Valley State University)

UML Merge is a free, Excel-based tool for creating REA diagrams. UML Merge was conceptualized and created by two of Professor Bill McCarthy's students at Michigan State University: Kevin Hoard and Diego Lopez. They have given permission to freely distribute this tool to faculty and students of classes that include REA modeling. Bring a laptop with Microsoft Excel installed on it (with macros and content enabled) to this hands-on training session and see how easy UML Merge is to learn. This is also a great opportunity to refresh your knowledge of REA!

Fraudsters vs Auditors – Analytics with Benford's Law in a Problem Based Classroom Game, Del DeVries (Belmont University), Kenneth House (Belmont University)

This case engages students in a problem based classroom simulation teaching data analysis, fraud detection, and judgement skills. Previously, students are introduced to Benford's Law and data analysis in IDEA (and ACL) using scripted cases. This case scenario is setup as a sequence of activities as both a fraudster and as an auditor. The first task for each team of two MAcc students is the creation of fictitious expense transactions and documentation of the strategy attempted. Transactions are accumulated from the entire class and added to a corpus of approximately 4,000 transactions which approximates a Benford distribution. Second, the student teams switch to an auditor role and use IDEA to analyze the accounting expense data file using Benford leading 2-digit analysis.

Enriching AIS Courses with Lynda.com Educational Resources, Joann Segovia (Winona State)

AIS instructors teach technology and related topics that constantly change and need current resources. Educators face pressure to prepare students with critical thinking, communication, innovation, and problem-solving skills and online learning can provide staff and faculty with professional development and supplements to classroom curricula (Lynda.com, 2015). AIS instructors can use the educational resource lynda.com which offers thousands of video courses in software and various AIS topics. The site contains video tutorials taught by industry experts and are viewable from any Web browser, smartphone, or tablet. The website is set up like a library and organizes the videos into courses within the website but one can view them in any order and access what you need to learn (Roush, 2013). This paper describes how instructors and/or students can obtain access to Lynda.com and provides some suggested assignments for use in AIS courses.

PANEL: Synthesis of Data Analytics, Georgia Smedley (University of Missouri-Kansas City), Gary Schneider (California State University-Monterey Bay), Chelley Vician (University of St. Thomas)

The purpose of this Panel/Workshop is to serve as a culmination of the many presentation and workshop activities on Data Analytics that we expect will take place over the course of the conference. The panelists, using what will have been presented at the conference, will combine that information with their experiences in developing and teaching data analytics topics to synthesize the data analytics elements from the conference into a plan for the work that lies ahead. We hope that the discussion of the materials presented throughout the conference will provide a basis for topics and structure of a textbook or set of stand-alone, on-line instructional resources.

Sunday 9:00AM – 12:00PM

Scholarship of Teaching and Learning, Susan Cockrell (Austin Peay State University) and Sarah Bee (Seattle University)

This will be a dynamic, interactive session dedicated to sharing AIS education best practices, research strategies, and teaching/learning methods. Topics to-be-covered may include best practices for AIS learning activities, research opportunities, syllabus/topical coverage, and exam questions.

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AIS Educator Journal CALL FOR PAPERS

The journal seeks manuscripts from any of the following categories:

Research

- Research about AIS education methods from a variety of perspectives (for example: classroom, field, or laboratory experiments, pedagogical models, etc.).
- Research presenting the importance of content that might be integrated into AIS courses.
- Interdisciplinary education research with a systems or technology component, such as control and auditing systems, big data, data analytics, database systems, enterprise systems, e-commerce, expert systems, artificial intelligence, decision aids, knowledge management, financial reporting systems, general AIS framework, information security, internet, web-based systems, organization and management of IS and IT, the systems development life cycle, systems implementation, project management, networking, telecommunications, and XBRL.
- AIS basic research that has potential for being applied or disseminated in an accounting classroom (AIS, auditing, managerial, financial, taxation, etc.)

Classroom Applications

- AIS educational cases and class projects, including those that are interdisciplinary with other accounting and information systems and technology courses.
- New course or program descriptions.
- Innovative, or especially effective, methods for teaching AIS courses or topics.

Tools

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

Papers not falling into one of the above listed categories, but clearly applying directly to Accounting Information Systems education will also be considered.

Authors should send electronic manuscripts and inquiries to:

Ronny Daigle, Co-Editor, email daigle@shsu.edu, telephone (936) 294-1479, or

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