

704 Research in Accounting Information Systems, Spring 2022
School of Accountancy
Shidler College of Business
University of Hawai'i at Mānoa

Course Instructor:

<p>Professor: Jee-Hae Lim, Ph.D. Shidler College Distinguished Professor of Accounting</p> <p>Lecture (zoom): Mon. 9am-11:45am</p>	<p>Office: Tower C, Room# 401A Phone: (808) 956-8503 Email: jeehae@hawaii.edu</p> <p>Office hours (zoom): Mon. noon to 1:00 pm and other times by appointment</p>
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Course Description:

Researchers and business managers highly value and employ information technology (IT) to understand and improve organizational efficiency and competitiveness. As the demand for IT increases, it is likely that there will be corresponding scrutiny on the return on investment of this innovative business practice. In this course, Ph.D. students will learn a wide spectrum of Accounting Information Systems (AIS) research. Students will be responsible for reading and critiquing assigned research articles and be prepared to discuss them in a classroom setting. This course will enhance Ph.D. students' ability to conduct AIS research, and also apply acquired knowledge and skills to identify innovative and robust topics for future AIS research.

Topical areas include:

1. Information Technology Payoffs
2. Durable Heterogeneity of Dynamic Organizational IT Capability (ITC)
3. IT Governance
4. Cybersecurity and Data/Information Security Breaches
5. Extensible Business Reporting Language (XBRL) Financial Reporting
6. The Effect of Information Technology Controls in Sarbanes-Oxley Act
7. Big Data and Data Analytics
8. Value Relevance of Other AIS Events (e.g. Blockchain, CRM, ERP, virtual reality and social media, etc).

Course Learning Objectives:

By the end of the term, students should be able to do the following at an entry level Ph.D. in the field.

1. Understand the role and value of AIS research.
2. Learn a variety of empirical techniques (e.g. capital market study, meta-analysis, and content analysis) and public data sources (e.g. firm websites, press releases, SEC, and other credible online sources, etc.) in the AIS context.
3. Develop at least one and two AIS research idea(s) that would serve as a foundation for a future manuscript.

Teaching Methods:

- Read all assigned articles before lectures and prepare relevant 2-3 research questions for each paper.
- Prepare for the assigned critiques and discussions.
- Interactive lectures including discussion of each assigned articles.

Supplies: All students are required to have an email account provided by the university and to access *Laulima*. *Laulima* facilitates the communication in this class (laulima.hawaii.edu). Students should regularly check the *Laulima* for the coming weeks' material, class discussions, exercises, readings etc. Copies of the slides, readings and exercises for each class will be made available on *Laulima*.

Assessment:

This course grade will be assigned based on (i) the assigned reviews and critiques, (ii) the participation in discussion and presentation, and (iii) the final paper.

Assessment Method	Grade
Weekly assigned reviews and prepared reports and discussions	30%
Assignments	20%
Final Paper & Presentation	40%
Attendance & Participation*	10%
Total	100%

Course Assignments:

Each week, every student is expected to have read all required assignments and lead the discussion in the papers they are assigned to during the semester.

- Each research paper will have a "discussant" assigned who will be responsible for presenting the paper as if he/she was the author and defend it as well as analyze it.
- All students should prepare 2-3 relevant research questions for those assigned articles, be ready for the class discussions and critiques, and also submit the questions to the discussion board via course *Laulima*.

In addition to the required reading assignments, students are also expected to complete several assigned research tasks and submit them on time. **No late work** will be accepted unless your situation or issue has been excused by the instructor in advance.

Final Paper:

The final research paper should address (i) a relevant AIS topic, (ii) relevant literature review, (iii) research method, (iv) the (expected) outcomes, and (v) contributions as a completed research paper. We will be formally starting to discuss each individual student's research idea in week 7 as presented in the "class readings and schedule" section. Once the selected research topic is discussed and confirmed, students should generate the complete paper, which should:

- include range from between 18-20 pages (text only), although all other information and sources (Appendices, References, Tables, Figures, etc) are required to professionally added.
- be formatted with respect to the requirements from American Accounting Association (AAA).

Attendance & Participation:

Class participation will consist of *both physical attendance and in-class discussions*. All students should prepare answers for the assigned questions and discuss them in class. In the each class session, students are also encouraged to raise AIS related issues in class. Therefore, the participation grade is based on quantity and quality of class involvement, so **more than 1 physical absence (>=4 hrs.)** will affect students' participation grade.

Grading Policy:

Semester Grade	Percentage %
A+	97-100
A	93-96
A-	90-92
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D+	67-69
D	63-66
D-	60-62
F	< 60

Please **NOTE** that the instructor reserves the right to re-distribute the points as needed and/or adjust the semester grade upwards, but do not assume that the instructor will do so.

Academic Integrity and Ethical Behavior: Violations of academic integrity include, but are not limited to, cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will result in failure of the course and possible dismissal from the program. Plagiarism means using another's words, ideas, materials or work without properly acknowledging and documenting the source. Students are responsible for knowing the rules governing the use of another's work or materials and for acknowledging and documenting the source appropriately. All work that candidates ultimately submit in this course must be their own in their own words. If you are in doubt about whether your work is paraphrased or plagiarized, see the UH General and Graduate Information Catalog under "Student Regulations" and the UH Student Conduct Code (http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/) for specific guidelines related to ethical behavior.

Please **NOTE** that UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the University Student Conduct Code, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for by the University Student Conduct Code.

Withdrawal/Drop Policy: The student has the responsibility to withdraw from the course. If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester.

Class Location in Case of Emergencies: The emergency class site is on the steps down to George Hall out of the Shidler E-Tower.

Statement on Disability—KOKUA PROGRAM: The University of Hawai'i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled Student Services Office) at 956-7511, kokua@hawaii.edu, or go to Room 013 in the Queen

Lili'uokalani Center for Student Services. I will work with you and KOKUA to meet your access needs based on disability documentation.

Counseling Services: If you are in need of assistance with personal, academic or career concerns, the University of Hawai'i has services available through UHM Counseling & Student Development Center (CSDC) located at the Queen Lili'uokalani Center for Student Services Room 312.

Website: <http://manoa.hawaii.edu/counseling/>

Phone: (808) 956-7927

TITLE IX: The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:

Dee Uwono

Director and Title IX Coordinator

2500 Campus Road^(SEP), Hawai'i Hall 124

Honolulu, HI 96822

(808) 956-2299

t9uhm@hawaii.edu

As a member of the University faculty, I am **required to immediately report** any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources and the University's Policy, Interim EP 1.204, go to: <http://www.manoa.hawaii.edu/titleix/>

Class readings and schedule: Below is a TENTATIVE schedule for class discussions and readings. This schedule is subject to change depending upon amount of discussion or inclement weather policies, etc.

Week	Date	Topic/Readings	Assignment Due
1	Jan.10	Introduction: Accounting Information Systems (AIS) Research	
		Liu, Q. and M. A. Vasarhelyi. 2014. Big questions in AIS research: Measurement, information processing, data analysis, and reporting, <i>Journal of Information Systems</i> 28 (1): 1-17.	
2	Jan.17	NO CLASS: Martin Luther King, Jr. Day	
3	Jan.24	Information Technology Payoffs I	
		Masli, A., V. J. Richardson, J. M. Sanchez, and R. E. Smith. 2011. The business value of IT: A synthesis and framework of archival research. <i>Journal of Information Systems</i> 25 (2): 81-116	
		Kobelsky K.W., V. J. Richardson, R. E. Smith, and R. W. Zmud. 2008. Determinants and consequences of firm information technology budgets. <i>The Accounting Review</i> 83 (4): 957-995.	
		Lim, J.H., B. Dehning, V. J. Richardson, and R. E. Smith. 2011. A meta-analysis of the effects of IT investment on firm financial performance. <i>Journal of Information Systems</i> 25 (2): 145-169.	
4	Jan.31	Information Technology Payoffs II	
		Brynjolfsson, E. and L. Hitt. 1996. Paradox Lost? Firm-level evidence on the returns to information systems spending. <i>Management Science</i> 42 (4): 541–558.	
		Bharadwaj, A.S., S. G. Bharadwaj, and B. R. Konsynski. 1999. Information technology effects on firm performance as measured by Tobin's q. <i>Management Science</i> 45 (7): 1008–1024.	
		Dehning, B., V. J. Richardson, and R. W. Zmud. 2003. The value relevance of announcements of transformational information technology investments. <i>MIS Quarterly</i> 27 (4): 637–656.	
5	Feb.7	Durable Heterogeneity of Dynamic Organizational IT Capability (ITC)	
		Bharadwaj, A. S. 2000. A resource-based perspective on information technology capability and firm performance: An empirical investigation. <i>MIS Quarterly</i> 24 (1): 169–196.	
		Santhanam, R. and E. Hartono. 2003. Issues in linking information technology capability to firm performance. <i>MIS Quarterly</i> 27 (1): 125–153.	
		Lim, J.H., T. C. Stratopoulos, and T. S. Wirjanto. 2011-12. Path dependence of dynamic information technology capability: An empirical investigation. <i>Journal of Management Information Systems</i> 28 (3): 45–84.	
6	Feb.14	IT Governance	
		Wilkin, C. L., and R. H. Chenhall. 2020. Information technology governance: Reflections of the past and future directions. <i>Journal of Information Systems</i> 34 (2): 257–292.	
		Benaroch, M., and A. Chernobai. 2017. Operational IT failures, IT value destruction, and board-level IT governance changes. <i>MIS Quarterly</i> 41 (3): 729–762.	
		Chatterjee, D., V. J. Richardson, and R. W. Zmud. 2001. Examining the Shareholder Wealth Effects of Announcements of Newly Created CIO Positions. <i>MIS Quarterly</i> 25 (1): 43–70.	

7	Feb.21	NO CLASS: President's Day	
8	Feb.28	Cybersecurity	
		Walton S., P. R. Wheeler, Y. Zhang, and X. Zhao. 2021. An integrative review and analysis of cybersecurity research: current state and future directions. <i>Journal of Information Systems</i> 35 (1): 155–186.	
		Amir, E., S. Levi, and T. Livne. 2018. Do firms underreport information on cyber-attacks? Evidence from capital markets. <i>Review of Accounting Studies</i> 23 (3): 1177–1206.	
		<i>Discussions for research idea(s)</i>	Assingn.1
9	Mar.7	Data/Information Security Breaches	
		Richardson, V. J., R. E. Smith, and M. W. Watson. 2019. Much ado about nothing: The (lack of) economic impact of data privacy breaches. <i>Journal of Information Systems</i> 33 (3): 227–265.	
		Haislip, J., J.H. Lim, and R. Pinsker. 2021. The impact of executives' IT expertise on reported data security breaches. <i>Information Systems Research</i> 32 (2): 318–334.	
		<i>Assigned WP(s) for critique</i>	
10	Mar.14	NO CLASS: Spring Break (March 14-18)	
11	Mar.21	IT Expertise	
		Lim, J.H., T. C. Stratopoulos, and T. S. Wirjanto. 2013. Sustainability of a firm's reputation for IT capability: Role of senior IT executives. <i>Journal of Management Information Systems</i> 30 (1): 57–96.	
		Ashraf, M., P. N. Michas, and D. Russomanno. 2020. The impact of audit committee IT expertise on the reliability and timeliness of financial report. <i>The Accounting Review</i> 95 (5): 23–56.	
		<i>Feedback for critique</i>	
12	Mar.28	XBRL Financial Reporting I	
		Blankespoor E., E. deHaan, and I. Marinovic. 2020. Disclosure processing costs, investors' information choice, and equity market outcomes: A review. <i>Journal of Accounting and Economics</i> 70 (2-3): 1–46.	
		Blankespoor, E., B. P. Miller, and H. D. White. 2014. Initial evidence on the market impact of the XBRL mandate. <i>Review of Accounting Studies</i> 19 (4): 1468–1503.	
		<i>Discussions for research progress(es)</i>	Assingn.2
13	Apr.4	XBRL Financial Reporting II	
		Hoitash, R. and U. Hoitash. 2018. Measuring accounting reporting complexity with XBRL. <i>The Accounting Review</i> 93 (1): 259–287.	
		Kim, J.-B., J. W. Kim, and J.-H. Lim. 2019. Does mandatory XBRL adoption constrain managerial opportunism in financial reporting? Evidence from mandated U.S. filers. <i>Contemporary Accounting Research</i> 36 (4): 2610–2634.	
		<i>Assigned WP(s) for critique</i>	
14	Apr.13	The Effect of Information Technology Controls in Sarbanes-Oxley Act	
		Masli, A., G. F. Peters, V. J. Richardson, and J. M. Sanchez. 2010. Examining the potential benefits of internal control monitoring technology. <i>The Accounting Review</i> 85 (3): 1001–1034.	

		Masli A, V. J. Richardson, M. W. Watson, R. W. Zmud. 2016. Senior executives' IT management responsibilities: Serious IT-related deficiencies and CEO/CFO turnover. <i>MIS Quarterly</i> 40 (3): 687–708.	
		<i>Feedback for critique</i>	
15	Apr.11	Big Data and Data Analytics	
		Perols, J. L., R. M. Bowen, C. Zimmerman, and B. Samba. 2017. Finding needles in a haystack: Using data analytics to improve fraud prediction. <i>The Accounting Review</i> 92 (2): 221–245.	
		Austin, A. A., T. Carpenter, M. H. Christ, and C. Nielson. 2021. The Data Analytics Journey: Interactions Among Auditors, Managers, Regulation, and Technology. <i>Contemporary Accounting Research</i> 38 (3): 1888–1924.	
		<i>Discussions for research projection</i>	
16	Apr.18	Blockchain	
		Cheng S.F., G. De Franco, H. Jiang, and P. Lin. 2019. Riding the Blockchain mania: Public firms' speculative 8-K disclosures. <i>Management Science</i> 65 (12): 5901–5913.	
		Chen, M. A., Q. Wu, and B. Yang. 2019. How valuable is FinTech innovation? <i>The Review of Financial Studies</i> 32 (5): 2062–2106.	
		<i>Discussions for research projection</i>	
17	Apr.25	Social Media & Virtual Reality	
		Blankespoor, E., G. S. Miller, and H. D. White. 2014. The role of dissemination in market liquidity: Evidence from firms' use of Twitter. <i>The Accounting Review</i> 89 (1): 79–112.	
		Jung, M. J., J. P. Naughton, A. Tahoun, and C. Wang. 2018. Do firms strategically disseminate? Evidence from corporate use of social media. <i>The Accounting Review</i> 93 (4): 225–252.	
		Yang, S.B., J.-H. Lim, W. Oh, A. Animesh, and A. Pinsonneault. 2012. Using real options to investigate the market value of virtual world businesses. <i>Information Systems Research</i> 23 (3-part-2): 1011–1029.	
18	May 2	Final Paper Presentation and Current AIS Issues	Final Paper Due