EDITORIAL POLICY

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems Section (formerly Information Systems Section) of the American Accounting Association. *JIS* publishes high quality, leading edge research that advances Accounting Information Systems (AIS) knowledge. The *JIS* website is at [www.jisonline.com](http://www.jisonline.com).

OVERVIEW

*JIS* welcomes research and practice articles, research letters, and papers that review books and other knowledge resources. All the papers in *JIS* must contribute to AIS, accounting or auditing research. This contribution may be direct, by working with settings in AIS, accounting or auditing. Equally importantly, the contribution may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology or other business fields. Evidence of this contribution may be highlighted by drawing from theories and evidence in the AIS, accounting or auditing literature. It may also be made by drawing conclusions in the paper for research and practice in AIS, accounting or auditing. It is the author’s responsibility to ensure these contributions are apparent.

*JIS* seeks to publish papers that demonstrate high levels of communication with its target audience. Readers of *JIS* include researchers with training in a variety of disciplines, including information systems, computer science, accounting, and auditing. Many in the AIS research community have formal training in IT as well as in accounting and auditing. Additionally, the AIS research community traditionally has strong connections with the professional community in accounting professional services firms, software providers and private and public sector organizations. Papers published in *JIS* should actively engage with this broad audience, without sacrificing any aspect of research quality. *JIS* also seeks to publish highly innovative research. The innovations may arise, for example, from unique experimental methodologies, new or meta-theoretic developments or bringing order to a disparate or chaotic body of research. It should be noted that a certain degree of innovation is a requirement for publication; thus, the innovation referred to here is of an exceptional level. Authors are invited to highlight their manuscript’s innovative characteristics in their submission letter. *JIS* highly values straightforward language to communicate concepts and graphical approaches in the communication of complex issues and data analysis. As discussed below, material that is necessary for understanding the paper only at a deep technical level should be provided separately in the submission and will be maintained as Supplemental Materials, hosted in the AAA Digital Library.

AREAS OF INTEREST AND RESEARCH METHODOLOGIES

Areas of interest to *JIS* include, but are not limited to:

- Data and Process Mining
- Database Systems
- Decision Aids
- E-Commerce/M-Commerce
- Enterprise Systems
- Expert Systems, Artificial intelligence
- Financial Reporting and Systems
- Fraud and Forensics
- General AIS Frameworks
- Human Computer Interaction
- Human Judgment
- International
- Internet and WWW Systems
- IT Audit
- IT General and Application Controls
- IT Governance
- Knowledge Management
- Managerial Accounting and Systems
- Organization and Management of IS
• Organizational factors influencing human judgment and IS design and functionality
• Return on IT Investment
• Security
• Social media
• Socio-Technical Issues
• Sustainability and Systems
• Systems Analysis and Design
• Taxation
• XBRL, Intangibles, Internet Financial Reporting

*JIS* welcomes all research methodologies, including, but not limited to:
• Analytic
• Archival
• Design Science
• Essay
• Experiment
• Field or Case Study
• Other Individual or Group Behavior Method
• Literature Review
• Simulation
• Survey/Questionnaire

**MANUSCRIPT TYPES**

**Research Articles**

*JIS* welcomes research studies in any of the content areas above or in other areas that contribute to research in AIS, accounting and auditing. *JIS* embraces a wide range of research methodologies. Research articles are normally no more than 7,500 words in length; however, the journal supports publication of research articles with online archives of additional analysis, data sets, and research instruments. The primary qualifications for publication of research articles in *JIS* are the quality of research, with direct or indirect contribution to AIS, accounting and auditing and exposition.

**Research Letters**

*JIS* publishes short research letters that report studies of time-dependent situations. The objective of this section is to facilitate the rapid dissemination of important accounting research. These situations may include recent developments in the institutional environment or input to regulatory standards setting. Research letters should not exceed 3,000 words in length. Reviews of research letters will take place within a short period from receipt, and there will be only one revision. Authors should identify research letters to the senior editors on submission and provide support for their manuscript’s classification for this section.

**Practice Section Articles**

Papers in the practice section consist of scholarly reports relating to significant advances in information systems or information technology; analysis of current, historical, and future practices; and descriptive studies of current information system practices and use. Contribution for practice section papers is based on whether the study has the ability to inform academic research on the state of AIS technology and practice and not on whether the paper informs practitioners in the workplace. Practice articles can inform research by raising unanswered questions, by revealing the limitation and bounds of current theory, and by suggesting avenues for future research.

**Knowledge Resources and Book Reviews**

*JIS* publishes reviews of knowledge resources (websites, blogs, Twitter feeds, reports, white papers, professional guidance etc.) and scholarly books (excluding textbooks and software manuals) that address topics in accounting, information systems, computer science, economics, and other disciplines. The objective is to inform readers about knowledge resources and books that will provide useful insights for research and teaching.
Comments on Previously Published Articles

*JIS* invites comments on previously published articles. Reviewers of submitted comments will include at least one of the author(s) of the critiqued original article. Authors of critiqued original articles will be invited to write a reply to accepted comments.

Invited Commentary

On occasion, the Senior Editors may identify topics for which commentary to our readership is considered informative. The Senior Editors will invite recognized leaders of the AIS research community to prepare commentary on the topics. The manuscripts will go through a modified review process, with reviewers chosen for the purpose of improving the communication of central ideas within the document.

Replications

The Journal of Information Systems accepts replications of papers published in the journal over the previous 10 years. Except in unusual circumstances, such as significant deviations between the original and the replication, only one replication will be published for each original empirical paper. The sample employed in the replication should be at least as “strong” as the original sample employed.

Typically, replication papers will be limited to three or four published pages. The Introduction should focus on the research issue addressed, the contribution of the original article and the purpose of the current article. The Introduction should include a statement as to whether the paper performs a partial or comprehensive replication. The paper itself should contain a summary that restates the central theory and hypotheses or research questions addressed in the replicated study. Sufficient results should be presented to support conclusions drawn regarding the comparison of the results of the current paper to the replicated study. The Conclusion and Discussion sections should restate the stated contributions of the original paper as well as the value contributed to the body of knowledge by the replication.

REVIEW PROCESS

The formal review process on each submission is under the control of the Editors of the Journal of Information Systems. The Senior Editors act as managing editors, ensuring a high quality process from identification of possible papers for JIS, submission, review and final publication.

Authors should prepare manuscripts at a level suitable for evaluation by independent reviewers. Such preparation should include critiques by colleagues and others, workshop presentations, and resulting revisions before submission. Reviewers and the Editor assigned to the paper should provide constructive and prompt evaluations of submitted manuscripts based on the significance of the potential contributions and on the appropriateness and soundness of analysis and presentation. The Senior Editors welcome dialog on these issues with authors of potential papers, prior to formal submission. The review process should not be used as a means of obtaining feedback at early stages of developing a manuscript. The review process is double blind (i.e., authors and reviewers are anonymous). Authors should avoid identifying themselves in submitted materials.

All manuscripts submitted to AAA journals undergo screening by CrossCheck, a multi-publisher initiative, to detect instances of overlapping and similar text in submitted manuscripts. It may be necessary for the Senior Editors to contact an author and request revisions to their manuscript to address missing citations and attributions of source identified during the CrossCheck screening, prior to review.
SUBMISSION OF MANUSCRIPTS

*JIS* uses an electronic submission and review process. New and revised manuscripts must be submitted through the Manuscript Submission and Peer Review System, located at isys.allentrack.net. The site contains detailed instructions regarding the preparation of files for submission. Questions can be sent to the *JIS* senior editors: Mary Curtis or Roger Debreceny at jis-editors@aaahq.org.

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2. To preserve anonymity and facilitate manuscript sharing, please submit the following Microsoft® Word (preferred) or PDF files.
   a. **Submission Letter**: A cover letter should be prepared to inform the editors of the following: any special considerations for the paper, where the paper has been presented and posted, and the type of article if not a traditional Research Article submission (see above for descriptions). If the paper shares data with another published paper, the cover letter should include a statement regarding the relative contributions of the submitted manuscript and related papers. An anonymous version of the cover letter may be sent to reviewers.
   b. **Cover Page**: A cover page file that includes the title and author(s) identifying information. The file name of this file should be “Cover Page.”
   c. **Primary Text**: A text file of the primary body of the paper. The paper should remove all identifying information about authorship. The file name of this file should be “Text.”
   d. **Supplementary Materials for the review process**: Supplementary materials may be necessary to support the manuscript review process and should be provided upon initial submission. All survey- or experiment-based manuscripts must provide the complete research instrument. Please remove all identifying information about authors from these files. Additionally, any published papers employing the same dataset should be provided at submission. The file name of these files should be appropriate to the content, e.g., “Supplementary Analyses,” “Instrument” or “Appendices.”
   e. **Supplementary Materials for publication**: Supplementary materials may be posted online to support the final published paper and will be requested by reviewers or editors. These materials may include additional analyses, data sets, or research instruments (questionnaire, case, interview plan, etc.). Please remove all identifying information about authors from these files. The file name of these files should be appropriate to the content, e.g., “Supplementary Analyses,” “Instrument” or “Appendices.” The AAA publications website hosts these supplementary materials in their original form. For example, a supplementary analysis prepared in Word will be on the AAA website in PDF format.

3. Articles published in or under consideration for other journals or as book chapters are not eligible for submission to *JIS*. Papers previously presented at conferences should be revised to incorporate suggestions from reviewers or conference participants prior to submission. Working papers previously or currently available at a website may be submitted to *JIS*. In their cover letters to the editor, the submitting author should: (1) state that the work is not currently submitted for publication or published elsewhere, and (2) disclose previous conference presentations and Web-based distributions of the manuscript.

4. Authors should identify any papers, whether or not published, that share data, analysis, or text with the submitted paper. They may be requested to provide these papers to the Editor.

5. In their submitting cover letter, authors should identify the type, topic, and research method of their manuscript using the classifications listed in the above Areas of Interest and Research Methodology.

6. The nonrefundable submission fee in U.S. funds is $50.00 for members of the IS section of the American Accounting Association and $75.00 for authors who are not members of the IS section, payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: [https://aaahq.org/AAAfoms/journals/JISSubmit.cfm](https://aaahq.org/AAAfoms/journals/JISSubmit.cfm). If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.

7. Revisions must be submitted within six months from request; otherwise they will be considered new submissions. For the sake of efficiency, we encourage authors to communicate with the assigned editor in the case of confusion regarding review comments.
MANUSCRIPT PREPARATION AND STYLE


Format

1. All manuscripts should be in Microsoft® Word and formatted in 12-point font on 8 ½ x 11” paper and should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins should be at least one inch from top, bottom, and sides.
4. To promote anonymous review, authors should not identify themselves directly or indirectly in their papers or in experimental test instruments included with the submission. Single authors should not use the editorial “we”.
5. A cover page should show the title of the paper, all authors’ names, titles and affiliations, email addresses, and any acknowledgments.
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I. A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING

A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading

A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading

A paragraph indent, bold, lowercase, fourth-level heading. Text starts …

Pagination: All pages, including tables, appendices and references, should be serially numbered. Major sections may be numbered in Roman numerals. Subsections should not be numbered.

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Keywords: The abstract, synopsis, or summary must be followed by at least three keywords to assist in indexing the paper and identifying qualified reviewers.

Abstract/Synopsis/Summary

An Abstract, Synopsis, or Summary of 100–200 should be presented on a separate page immediately preceding the text. The Abstract should concisely inform the reader of the manuscript’s topic, its methods, and its findings. The Keywords statement should appear immediately below the Abstract, Synopsis, or Summary. The text of the paper should start with a section labeled “I. INTRODUCTION” or “INTRODUCTION” which provides more details about the paper’s purpose, motivation, methodology, and findings. Both the Abstract and the Introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript’s contribution. The manuscript’s title, but neither the author’s name nor other identification designations, should appear on the Abstract page.

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The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure. Tables and figures should define each variable. The titles and definitions should be sufficiently detailed to enable the reader to interpret the tables and figures without reference to the text.
2. A reference to each graphic should be made in the text.
3. The author should indicate where each graphic should be inserted in the text.
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5. Source lines and notes should be included as necessary.
6. When information is not available, use “NA” capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

Equations: Equations should be numbered in parentheses flush with the right-hand margin.

DOCUMENTATION
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1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).
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3. Unless confusion would result, do not use “p.” or “pp.” before page numbers. For example, (Dechow and Dichev 2002, 41–42).
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3. For two or more authors, separate authors with a comma, including a comma before “and” (Dechow, P. M., R. Sloan, and A. Sweeney).
4. Date of publication follows the author’s (authors’) name(s).
5. Titles of journals or newspapers should not be abbreviated.
6. For resource materials that were only available online and are now no longer available, please include a “last accessed” date.

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