EDITORIAL

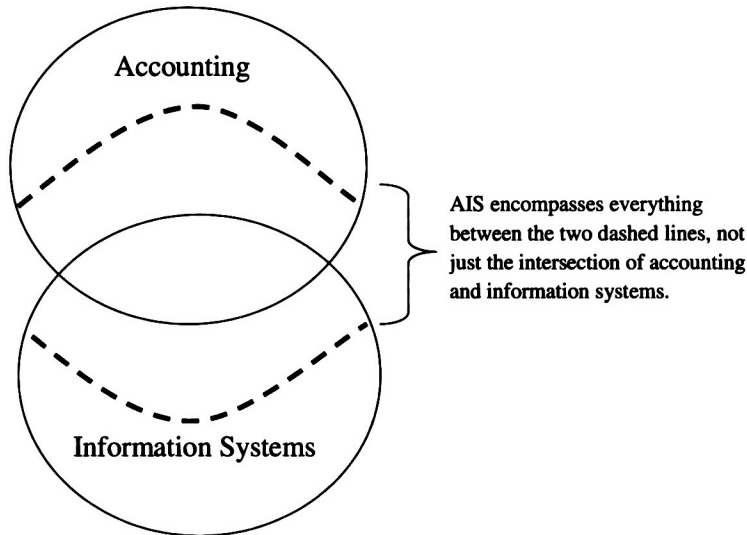# Thoughts about the Future of the *Journal of Information Systems*

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I am grateful for the privilege and honor of serving as the new editor of the *Journal of Information Systems* (*JIS*). It is a significant responsibility. *JIS* is now more than 20 years old, and as the official journal of the IS section of the AAA, it is widely recognized as the premier outlet for accounting information systems (AIS) research. I intend to maintain that status, by publishing innovative research that advances the body of knowledge in AIS.

With that said, it is logical to ask what constitutes AIS research and what topics fall within the purview of *JIS*. One possible answer is that *JIS* publishes research and practice articles that pertain to the intersection of the AIS field's parent domains of information systems and accounting (cf., McCarthy 1990; Murthy and Wiggins 1999). Although I think that such a definition was indeed quite accurate at one time, I agree with the previous editor's view that the continued advances in developing highly integrated enterprise-wide inter-organizational information systems make it less useful today (Tuttle 2005). Focusing solely on the intersection of accounting and information systems defines AIS too narrowly and needlessly constrains the topics suitable for publication in *JIS*. Instead, I favor a broad definition of AIS, as shown in Figure 1. I think that such a broad view is consistent with another prior editor's call for AIS researchers to study how to satisfy the needs of decision makers who use the outputs of their organization's various information systems (Borthick 1992). In my opinion, the only way to satisfy that call is to investigate a wide range of topics in accounting and information systems, and not to focus solely on the intersection of those two domains.

Defining AIS as the intersection of accounting and information systems also strikes me as a bit vain and pretentious, because it implies that *all* AIS research is necessarily of interest to *both* accounting and information systems researchers. Instead, as shown in Figure 1, I think that although some AIS research will indeed be of interest to both our accounting and information systems colleagues, other AIS research will be of interest to scholars in one field, but not the other. Moreover, it is likely that some research published in *JIS* will appeal *only* to AIS researchers. As another prior editor noted, the existence of issues that "are either un- or under-explored in MIS research and in the top academic accounting journals is a testament to the importance of the AIS research community, and the need for academic journals (such as *JIS*) with a primary focus on these issues" (Stone 2002, 3). Thus, if *JIS* is truly filling a void in the world of academic research, we should expect to find that some research topics will appear much more frequently in it than in other accounting or information systems journals. We should even expect to find that certain topics may appear *only* in *JIS* and other AIS journals. Such a state of affairs is evidence that the

FIGURE 1
The Domain of Accounting Information Systems (AIS)

AIS encompasses everything between the two dashed lines, not just the intersection of accounting and information systems.

field called AIS is not just *a part of* accounting, nor just *a part of* information systems, but also possesses its own unique identity, as shown in Figure 1.

Nevertheless, although I think that we in AIS should not consider ourselves as being merely "a part of" either accounting or information systems, it is necessary to recognize that for purposes of career advancement, each of us is a faculty member "in" one of those two disciplines. Consequently, while I think it is desirable to create and support a unique AIS subculture, we also need to speak to our accounting and information systems colleagues. Ideally, just as we employ theories from other domains to inform our research, the results of our work should be the source of research ideas explored in other disciplines. This is more likely to occur if researchers in accounting, information systems, and other disciplines include *JIS* and other AIS journals on their "must read" lists.

For AIS research to be perceived as being relevant and interesting to our colleagues, our research must not only advance the body of knowledge in AIS, but must also contribute to our parent disciplines of accounting and information systems. Such contributions can only occur if we are knowledgeable about recent developments in those referent disciplines. That is why I am so excited about the forthcoming special issue of *JIS* devoted to reviewing major research themes in information systems. The papers in that special issue will help AIS researchers to ask and answer questions of interest to the broader field of information systems, thereby increasing the likelihood that our information systems colleagues will add *JIS* to their "must read" list.

The special issue is not, however, a signal that *JIS* is seeking to become a pure information systems journal. Accounting issues related to information systems have been, and will continue to be, an integral part of AIS research. Indeed, as Figure 1 shows, I believe that AIS issues encompass a significant portion of the accounting discipline. Consequently, *JIS* will continue to publish not only articles that deal with the effects of information technology on accounting, but also articles that explore financial, managerial, audit, and

tax implications concerning the design and use of accounting systems. If such AIS research adds to the body of knowledge in various other subdisciplines of accounting, then our accounting colleagues will increasingly add *JIS* to their "must read" list.

To contribute to the body of knowledge in AIS and its parent domains, *JIS* must publish "cutting edge" research. *JIS* should be one of the first journals someone reads to find current research that addresses interesting questions concerning how the continuous stream of IT developments (e.g., XBRL, Web 2.0, Software-as-a-Service, Service Oriented Architectures, "cloud computing," and advances in information security, etc.) affect the way organizations function. Therefore, I invite you to submit your best and most innovative work to *JIS*.

Another important factor that is likely to influence whether a journal is on someone's "must read" list concerns the degree to which it is regional or global. *JIS* already enjoys a substantial international readership. Recent data collected by the AAA indicates that approximately 25 percent of our subscribers are outside North America and that they account for around 45 percent of annual downloads. I think this is healthy and reflects the global nature of the issues addressed in our journal. However, a perusal of the table of contents for the last decade suggests that the journal's international influence and reputation could increase even further if it could attract more submissions from authors at institutions outside North America. Therefore, I appeal to all of our international readers to submit their best and most innovative work to *JIS*.

The preceding discussion reflects my broad view of the *topics* that are suitable for publication in *JIS*. I hold a similarly broad view regarding the choice of research *methods*. *JIS* will publish studies using any type of research method, provided that the research is well executed so that the results can be deemed reliable. Given that one of the objectives is to appeal to both information systems and accounting researchers, any of the research methods commonly used in those disciplines (e.g., experiments, archival research, surveys, analytical modeling, etc.) are acceptable. In addition, however, I want *JIS* to continue to publish research that uses methods that are not commonly employed in studies published in most mainstream accounting or information systems journals. For example, *JIS* has often published design science research in the past and such research will continue to find a welcome home here. I also would like to see more research that uses innovative new IT developments to collect data that were not previously accessible. Case studies and action research are also welcome at *JIS*. Thus, the message I want to send is that the specific research method one employs is not important. What is important is that the research method used be appropriate for addressing the topic being studied, and that the study be well designed and executed.

In terms of structure, *JIS* will continue to have both an academic and a practice section. Academic section articles must be theory-based. This means that they ask, and answer, questions such as how a particular phenomenon works or why specific outcomes occur. In contrast, practice section articles must "inform (either past, present, or future) academic research on the state of AIS technology and practices" (Tuttle 2005, 2). Thus, practice section articles are likely to be descriptive. They differ from articles published in practitioner journals in that they do more than report about some recent development, but also specifically discuss its implications for academic research. Such articles play a vital role in helping AIS researchers keep abreast of current and emerging technologies, so that the research questions we examine are relevant.

JIS will also continue to publish reviews of 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 books that may

provide useful insights for their research and teaching. If you have recently read a book that helped your teaching or research and wish to share the insights you obtained with your colleagues, please contact the book review editor, Rob Pinsker, directly. Rob will handle all aspects of the book review process. You can contact Rob at RPinsker@odu.edu.

In closing, I think that now is a splendid time to be an AIS researcher. The statement that "life is a journey, not a destination" definitely applies to AIS. I foresee no letup in the pace of new developments in technology and new regulations (both governmental and private sector) that affect information systems. Those forces both enable and necessitate changes in the design and use of systems that produce accounting and nonaccounting information. This provides us with an almost endless set of topics to study in the never-ending quest to design more effective and efficient systems. We need to investigate the effects of new IT developments and regulations after they are implemented. We also need to explore, *ex ante*, the potential effects of new IT developments and regulations. Yet, there is also a constant in this sea of change: information systems are used by humans who are fallible and, to a large extent, guided by self-interest. This means that either by accident or deliberately, people will not always use information systems as intended or designed. Consequently, there will always be a need not only for research that seeks to find ways to improve the effectiveness and efficiency of information systems, but also for research that explores issues related to authority, responsibility, and accountability. Thus, there exists a myriad of issues for us to explore. I look forward to receiving and reviewing your best and most innovative scholarly efforts to better understand this fascinating and ever-changing field of enquiry we call AIS.

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