

# Janet A. Samuels

W.P. Carey School of Business  
Arizona State University  
300 E. Lemon Street, Tempe, AZ 85287

Email: [janet.samuels@asu.edu](mailto:janet.samuels@asu.edu)

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## **EDUCATION**

Ph.D. Business Administration (Accounting), Arizona State University, May 2004  
B.B.A. Accounting, University of Wisconsin-Milwaukee, May 1986

## **ACADEMIC AND PROFESSIONAL EXPERIENCE**

2018 – Present Clinical Professor, W.P. Carey School of Business, Arizona State University (ASU)  
2015 – 2018 Clinical Associate Professor, W.P. Carey School of Business, ASU  
2011 – 2015 Assistant Professor, Thunderbird School of Global Management  
2009 – 2011 Clinical Assistant Professor of Accounting, W.P. Carey School of Business, ASU  
2008 – 2009 Assistant Professor of Accounting, W.P. Carey School of Business, ASU  
2003 – 2008 Assistant Professor of Accounting, School of Global Management and Leadership, ASU, West Campus  
1994 – 1997 Owner, Samuels Business Services (Waukesha, WI)  
1986 – 1994 Auditor, Arthur Andersen (Milwaukee, WI)

## **RESEARCH**

### ***Refereed Publications:***

Samuels, J.A., and M.C. Snow. 2024. Analyzing depreciation: A financial accounting data analytics and visualization case. *Issues in Accounting Education* (Forthcoming). *Won best case at the 2023 mid-year AIS conference.*

Jordan, E.E., S.E. Kaplan, and J.A. Samuels. 2023. Accounting or Finance? The role of differential career beliefs on undergraduate students' choices of major. *Issues in Accounting Education* 38(3): 1-19. <https://doi.org/10.2308/ISSUES-2021-075> . *Nominated for best 2023 paper in Issues in Accounting Education.*

Samuels, J.A., J.M. Huston, and W.R. Pasewark. 2023. Automated learning strategy to reinforce business writing mechanics for accounting students. *Issues in Accounting Education* 38(2): 21-34. <https://doi.org/10.2308/ISSUES-2021-128>

Huston, J.M. and J.A. Samuels. 2022. Writing Accounting Research Memos: An Instructional case to introduce the basics. *Issues in Accounting Education* 37(1): 79-90. <https://doi.org/10.2308/ISSUES-2021-017> . *Nominated for best 2022 paper in Issues in Accounting Education.*

Jordan, E. E., and J.A. Samuels. 2020. Research Initiatives in Accounting Education: Improving Learning Effectiveness. *Issues in Accounting Education* 35(4): 9-24. <https://doi.org/10.2308/ISSUES-2020-019>

Kaplan, S.E., D. Lanier, K.R. Pope, and J.A. Samuels. 2020. External investigators' follow-up intentions when whistleblowers report healthcare fraud: The effects of report anonymity and previous confrontation. *Behavioral Research in Accounting* 32(2): 91-101. <https://doi.org/10.2308/BRIA-19-042>

Bailey, W.J., and J.A. Samuels. 2018. Analyzing two investments: An introduction to financial accounting. *Issues in Accounting Education* 33(4): 47-56. <https://doi.org/10.2308/iace-52254>

Kaplan, S.E., M. Petersen, and J.A. Samuels. 2018. Further evidence on the negativity bias in performance evaluation: When does the evaluator's perspective matter?" *Journal of Management Accounting Research* 30(1): 169-184. <https://doi.org/10.2308/jmar-51698>

Kaplan, S.E., J.A. Samuels, and K.M. Sawers. 2018. Social psychology theories as applied to behavioural accounting research in *The Routledge Companion to Behavioural Accounting Research*. T. Libby and L. Thorne (Eds). <https://psycnet.apa.org/doi/10.4324/9781315710129-5>

Samuels, J.A. and K.M. Sawers. 2017. SRS Educational Supply Company: An instructional budget project. *Issues in Accounting Education* 32(4): 51-59. <https://doi.org/10.2308/iace-51733>

Kohlmeyer, J.M., III and J.A. Samuels. 2017. Rebecca's Coffee and Tea House: A Strategic Mapping and Balanced Scorecard Case Study. *Issues in Accounting Education* 32(2): 73-81. <https://doi.org/10.2308/iace-51474>

Samuels, J.A. and K.M. Sawers. 2016. Arizona Microbrewery, Inc.: An instructional case on Management Decision Making. *Issues in Accounting Education* 31(4): 409-415. <https://doi.org/10.2308/iace-51189>

Lowe, D.J., K.R. Pope, and J.A. Samuels. 2015. An examination of financial sub-certification and timing of fraud discovery on employee whistleblowing reporting intentions. *Journal of Business Ethics* 131(4): 757-772. <https://doi.org/10.1007/s10551-013-2020-8>

Kaplan, S.E., K.R. Pope, and J.A. Samuels. 2015. An Examination of the Effects of Managerial Procedural Safeguards and Managerial Likeability on Intentions to Report Fraud to a Manager. *Behavioral Research in Accounting* 27(2) 77-94. <https://doi.org/10.2308/bria-51126>

Gopalakrishnan, M., T. Libby, J.A. Samuels, and D. Swenson. 2015. The effect of cost goal specificity and new product develop process on cost reduction performance. *Accounting, Organizations and Society* 42: 1 - 11. <https://doi.org/10.1016/j.aos.2015.01.003>

Kaplan, S.E., J.A. Samuels, and J. Cohen. 2015. An examination of the effect of CEO social ties and CEO reputation on nonprofessional investors' say-on-pay judgments. *Journal of Business Ethics* 126 (1): 103-117. <https://doi.org/10.1007/s10551-013-1995-5>

Samuels, J.A., and K.R. Pope. 2014. Are Organizations Hindering Employee Whistleblowing? *Journal of Accountancy*. December 2014: 42 – 44.

Cianci, A.M., S.E. Kaplan, and J.A. Samuels. 2013. The moderating effects of the incentive system and performance measure on managers' and their superiors' expectations about the manager's effort. *Behavioral Research in Accounting* 25 (1): 115 – 134. <https://doi.org/10.2308/bria-50290>

Kaplan, S.E., M. Petersen, and J.A. Samuels. 2012. An examination of the effect of positive and negative performance on the relative weighting of strategically and non-strategically linked balanced scorecard measures. *Behavioral Research in Accounting* 24(2): 133 – 152. <https://doi.org/10.2308/bria-50114>

Kaplan, S.E., K. Pany, J. Samuels, and J. Zhang. 2012. An examination of anonymous and non-anonymous fraud reporting channels. *Advances in Accounting* 28(1): 88-95. <https://doi.org/10.1016/j.adiac.2012.02.008>

Kaplan, S.E., K. Pope, and J.A. Samuels. 2011. An examination of the effect of inquiry and auditor type on reporting intentions for fraud. *Auditing: A Journal of Theory and Practice* 30(4): 29-49. <https://doi.org/10.2308/ajpt-10174>

Samuels, J.A., and S.M. Whitecotton. 2011. An effort based analysis of the paradoxical effects of incentives on decision-aided performance. *Journal of Behavioral Decision Making* 24(4): 345-360. <https://doi.org/10.1002/bdm.691>

Kaplan, S.E., K. Pope, and J.A. Samuels. 2010. The effect of social confrontation on individuals' intentions to internally report fraud. *Behavioral Research in Accounting* 22(2): 51-68. <https://doi.org/10.2308/bria.2010.22.2.51>

Kaplan, S.E., K. Pany, J.A. Samuels, and J. Zhang. 2009. An examination of the effects of procedural safeguards on intentions to anonymously report fraud. *Auditing: A Journal of Practice and Theory* 28(2): 273-288. <https://doi.org/10.2308/aud.2009.28.2.273>

Samuels, J.A., C. Finger, and D.J. Lowe. 2009. Accounting certificate programs: Serving the needs of students while benefiting your university and accounting department. *Advances in Accounting Education: Teaching and Curriculum Innovations* 10: 131-149. [https://doi.org/10.1108/S1085-4622\(2009\)0000010009](https://doi.org/10.1108/S1085-4622(2009)0000010009)

Kaplan, S.E., K. Pany, J.A. Samuels, and J. Zhang. 2009. An examination of the association between gender and reporting intentions for fraudulent financial reporting. *Journal of Business Ethics* 87(1): 15-30. <https://doi.org/10.1007/s10551-008-9866-1>

Kaplan, S.E., J.A. Samuels, and L. Thorne. 2009. Ethical norms of CFO insider trading. *Journal of Accounting and Public Policy* 28(5): 386-400. <https://doi.org/10.1016/j.jaccpubpol.2009.07.006>

Bradford, M., J.A. Samuels, and R.E. Wood. 2008. Beta Auto Dealers: Integrating disparate data to solve management problems. *Issues in Accounting Education* 23(2): 309-326.

<https://doi.org/10.2308/iace.2008.23.2.309>

Samuels, J.A. and R.E. Wood. 2007. "Want more effective and efficient data analysis? Use Access!" *Strategic Finance* 89(4): 46-51.

Kaplan, S.E., M. Petersen, and J.A. Samuels. 2007. Effects of subordinate likeability and balanced scorecard format on performance-related judgments. *Advances in Accounting* 23: 85-111.

[https://doi.org/10.1016/S0882-6110\(07\)23004-4](https://doi.org/10.1016/S0882-6110(07)23004-4)

Gopalakrishnan, M., J.A. Samuels, and D. Swenson. 2007. Target costing at a consumer products company. *Strategic Finance* 89(6): 36-41.

Samuels, J.A. and P.J. Steinbart. 2002. The *Journal of Information Systems*: A review of the first 15 years. *Journal of Information Systems* 16(2): 97-116. <https://doi.org/10.2308/jis.2002.16.2.97>

**Other Publications (Not Refereed):**

Samuels, J. A. 2001. Decal sourcing at Deere & Company. In *Case Book: Supply Management Cases*. National Association of Purchasing Management.

**Working Papers and Work in Process:**

"Does a cooperative corporate values statement impact predicted transfer prices for buyers and sellers? Evidence from a simulated dyad analysis" (With Steven E. Kaplan and Serena Loftus). First round revise and resubmit at *Journal of Management Account Research* (July 2023)

"Why get a MACC? Insights from students on factors affecting the decision to get (or forgo) a MACC degree" (with Steve Kaplan). Resubmitted for second round at *Accounting Horizons* (March 2024).

"Understanding business students' perceptions of accounting majors and career paths compared to non-accounting majors and career paths" (with Steve Kaplan). Have collected data. Will start data analysis in April 2024.

"Teaching Tips" (with Elizabeth Almer, Ellen Best, Veen Brown, Christine Cheng, Guido Geerts, Craig Sisneros, Meredith Tharapos, Wayne Thomas, and David Wood). I am the lead author on this. We are currently designing the survey and getting IRBs from various universities. We plan to collect data in May and Aug/Sept 2024, analyze data in Oct/Nov and write the paper in Dec/Jan 2025. We hope to submit to *Issues in Accounting Education* in January 2025.

Analyzing Sales and Accounts Receivable: A data analytics and visualization case (with Mason Snow). We have started writing the case and plan to present it at the June 2024 data analytics conference. We will use it in our classrooms in Fall 2024 and plan to submit to *Issues in Accounting Education* in January 2025.

***Invited Presentations and Refereed Conference Presentations:***

"Analyzing Depreciation: A financial accounting data analytics and visualization case" (with Mason Snow).

- Invited Presentation at RMIT University (Melbourne, Australia) in May 2023
- Co-Author presented at the 2023 AIS Conference. The case won best education paper award at the 2023 AIS Conference.
- Presented at the 2022 Intensive Data and Analytics Workshop

"An Examination of the effect of CEO social ties and CEO reputation on non-professional investors' say-on-pay judgments" (with J. Cohen and S.E. Kaplan).

- Co-author presented at the 2013 Centre for Accounting Ethics Symposium, April 2013 (Toronto, Canada).

"An Examination of the effects of managerial procedural safeguards and managerial likeability on intentions to report fraud to a manager" (with S.E. Kaplan and K.R. Pope).

- Presented at the AAA ABO Section Mid-Year Conference, October 2012 (Atlanta, GA).

"Financial reporting process and employee whistleblowing: The effects of subcertification and timing of fraud discovery on reporting intentions" (with D. Jordan Lowe and Kelly Pope).

- Coauthor presented at Research Forum at the AAA ABO Section Mid-Year Conference, October 2011 (Kansas City, MO).

"Cost goals and information timing: How they interact to affect cost reduction in a product design environment" (with Mohan Gopalakrishnan and Dan Swenson).

- Presented at the *24th Contemporary Accounting Research Conference*, November 2009 (Montreal, Canada).
- Co-author presented at the AAA MAS Section Mid-Year Conference, January 2008 (Long Beach, CA).

"The effect of subordinate vs. superior perspective and incentive systems on expectations about the subordinate's effort" (with Steve Kaplan and Anna Cianci).

- Co-author presented at the AAA ABO Section Mid-Year Conference, October 2010 (Denver, CO)
- Co-author presented at the AAA ABO Section Mid-Year Conference, October 2009 (Seattle, WA).
- Presented at the AAA MAS Section Mid-Year Conference, January 2009 (St. Petersburg, FL).

"Do evaluators distinguish between strategic and non-strategic performance measures in the presence of negative performance information?" (with Steve Kaplan and Michael Petersen).

- Co-author presented at the AAA Annual Conference, August 2009 (New York, NY). Presented by co-author.
- Presented at the AAA MAS Section Mid-Year Conference, January 2008 (Long Beach, CA).
- Presented at the Research Forum at the AAA MAS Section Mid-Year Conference, January 2007 (Fort Worth, TX)

“The effect of social confrontation on individuals’ intentions to internally report fraud” (with Steve Kaplan and Kelly Pope).

- Presented at the Research Forum at the AAA ABO Section Mid-Year Conference, October 2008 (Providence, RI).

“An examination of the effect of type of fraud and the anonymous reporting channel administrator on reporting intentions for fraud.” (with Kurt Pany, Steve Kaplan and Jian Zhang).

- Co-author presented at the AAA Auditing Section Mid-Year Conference, January 2008 (Austin, TX).

“The Effect of Goal Conflict on Effort and Performance.”

- Presented at the AAA ABO Section Mid-Year Conference, October 2007 (Philadelphia, PA)
- Presented at the AAA MAS Mid-Year Conference, January 2006 (Clearwater, FL)

“Ethical norms of CFO insider trading.” (with Steve Kaplan and Linda Thorne).

- Co-author presented at the AAA ABO Section Mid-Year Conference, October 2007 (Philadelphia, PA).

“Effects of subordinate likeability and balanced scorecard format on performance-related judgments.” (with Steve Kaplan and Mike Petersen).

- Co-author presented at the 2007 AAA MAS Section Mid-Year Conference, January 2007 (Fort Worth, TX).
- Presented at the Research Forum at the AAA ABO Section Mid-Year Conference, October 2006 (Portland, OR)

“An effort based analysis of the paradoxical effects of incentives on decision-aided performance.” (with Stacey Whitecotton).

- Presented at the AAA ABO Section Mid-Year Conference, October 2005 (Atlanta, GA)
- Presented at the AAA National Meeting (ABO Section), August 2004 (Orlando, FL)

## **TEACHING**

***Interests:*** Data Analytics, Financial Accounting, Managerial Accounting.

### ***Experience:***

#### ***Courses taught For WP Carey School of Business***

- Data Analytics II (ACC521) – taught concepts of data analytics and applied those concepts using Power Query (in Excel and Power BI), Power BI, and Alteryx. Taught to Master of Accounting and Master of Taxation students.
- Introduction to Financial Accounting - taught financial accounting principles to online MBAs (ACC502), undergrads (ACC231 - 2 “mega” classes of 375 each per semester; coordinated 9-10 TAs), accounting and finance students (ACC232), honors section (ACC261), and Master in Management (ACC501). Also developed and taught online undergrad course (ACC231) and

master's course in basic financial reporting for online business journalism students (ACC501). Recently redesigned and taught online MBA financial accounting (ACC502)

- Professional Responsibilities (ACC591) – Reinforce data analytics skills with MACC and MTAX students; host alumni panels for each cohort to discuss transitioning from school to the workforce
- Shareholder Value Creation (ACC586) – taught financial statement analysis and valuation techniques (including dividend discount model, discounted cash flow and residual income model) to Master of Accounting and Master of Taxation students.
- Managerial Accounting – Taught managerial accounting principles to undergrads (ACC241 and ACC242) and Master in Management students (ACC503/ACC504). Have also taught ACC241 Online.
- Internal Accounting – Taught junior-level cost accounting course (ACC350)
- Accounting for Investigative Journalists (MCO591) – Taught basic accounting topics (including financial statements, red flags, how to read government CAFR, non-profit tax returns, etc.) to Master in Investigative Journalism students

#### Courses taught For Thunderbird School of Global Management

- Managerial Decision Making – Taught MS students (ACT4002), full-time MBAs in the U.S. and China (GM4102/GM4107), on-demand MBA (GM4102) and Executive MBAs (GM8102). Modified course for each different type of student group
- Financial Accounting I and II (GM4100 and GM4101) On-Demand. I developed materials to teach financial accounting online to students enrolled in the on-demand (online) MBA program.
- Introduction to Financial Accounting (ACT4000) (MA and MS Students)
- Financial Accounting II (GM4101). Taught MBAs the second half of the financial accounting class. Taught this in Peru twice.

#### Courses taught for School of Global Management & Leadership (ASU West campus)

- Cost Management and Control (ACC336) - Junior-level cost accounting class.
- Information Systems Management (ACC346) – Accounting Information Systems course taught to all business majors.

#### Executive Education taught For Thunderbird School of Global Management

- Taught basics of accounting (financial and managerial accounting) in one Project Artemis Program Cohort (in 2015) and three 10,000 women program cohorts (in 2012 and 2013).
- Assisted in the development of accounting-based modules in Project Dreamcatcher (in 2014 and 2015). Also helped deliver this content to two cohorts of Native American women (in 2015 and 2017)
- Taught Financial management concepts to a Mexican-based Corporate Client of Thunderbird (2 years)

### Continuing Development in Teaching

#### External CPE Attended

- AAA Python Essentials Workshop (March 2024)
- Alteryx Intermediate Data Preparation and Parsing (November 2023)
- KPMG 2022 Faculty Symposium (June 2022)
- AAA Intensive Data and Analytics Summer Workshop (May 2022)
- KPMG Alteryx Training (August 2021)
- KPMG Power BI Training (August 2021)
- Alteryx Designer Educator Training (August 2021)
- PwC Digital Academy on Data Wrangling and Data Visualization & Robotics (December 2020)
- IMA Data Analytics & Visualization Fundamentals Training (June 2020)
- AAA Intensive Data and Analytics Summer Workshop (June 2019)
- Webinar on Excel-Based Active Learning (April 2017)
- Webinar on Data Analytics and Managerial Accounting (February 2016)
- Art & Craft of Discussion Leadership Part 1 (May 2012)
- Designing and programming self-graded Excel assignments (July, 2010)

#### ASU Teaching technology workshops

- Zoom Training (March 2020) and ASU Sync Training (June 2020)
- Scaling Learning with Peer Assessment (July, 2017)
- Technology for Effective Instruction Series - Macromedia Breeze (November, 2007)
- Podcasting and ASU on iTunes U (September, 2007)

### **SERVICE**

#### ***College / University***

##### ASU, W.P. Carey

Academic Director of the Master in Management program, 2016 – 2017

##### Thunderbird School of Global Management

Curriculum and Program Committee: 2013 – 2014

OnLine MBA Program Development Committee – Spring 2014

OPM Search Committee – Spring 2014

##### ASU, West Campus

Campus Standards Committee: 2005 – 2007



## ***Department***

### ASU, School of Accountancy

Introductory Financial Accounting Textbook Review Committee: Fall 2022 – Spring 2023

Financial Accounting Curriculum Committee: Spring 2022

Data Analytics Faculty Liaison – Graduate Courses: 2020 – Present

Graduate Curriculum Committee: 2019 – 2020

Beta Alpha Psi, Faculty co-advisor: 2009 – 2010

PwC xTax (or Tax Challenge) Mentor: 2015, 2016, 2017

### ASU, West Campus

Accounting Department Faculty Search Committee: 2005 – 2006; 2007 – 2008

Accounting Programs Committee: 2004 – 2007

## ***National***

### Membership Service for AAA Committees

- Jim Bulloch Award for Innovations in Management Accounting Education: 2022 – 2023
- Issues in Accounting Education Steering Committee: 2022 – 2025
- Membership Advisory Committee (member): 2016 – 2019

### Editor Service for AAA Journals

- Senior Editor, *Issues in Accounting Education* 2022 – Present
- Editor, *Issues in Accounting Education* 2019 – 2021

### Editorial Board Member for AAA Journals

- *Behavioral Research in Accounting*: 2020 – Present
- *Issues in Accounting Education*: 2010 – 2019
- *Auditing: A Journal of Practice and Theory*: 2014 – 2019

### Ad Hoc Reviewer - Journals

- *Accounting Forum*: 2021
- *Accounting Horizons*: 2013
- *Advances in Accounting*: 2006, 2010
- *Auditing: A Journal of Practice and Theory*: 2014, 2015
- *Behavioral Research in Accounting*: 2004, 2005, 2010, 2011, 2013, 2015, 2016
- *Contemporary Accounting Research*: 2021
- *Journal of Accounting and Public Policy*: 2012
- *Journal of Business Ethics*: 2010, 2014, 2017, 2019

### Ad Hoc Reviewer for AAA Conferences

- AAA annual conference (MAS Section): 2005, 2009, 2012
- ABO mid-year conference: 2005, 2011
- MAS mid-year conference: 2005 through 2009 (*MAS midyear conference reviewing is done in August prior to the conference – so 2009 review relates to 2010 conference*)

#### Discussant for AAA Conferences

- AAA annual conference (MAS Section): 2005, 2009
- AAA annual conference (ABO Section): 2005
- MAS mid-year conference: 2007 through 2009
- ABO mid-year conference: 2010, 2013

#### Moderator for AAA Conferences

- AAA annual conference (MAS section): 2003-2005
- ABO mid-year conference: 2006

#### Speaker at AAA Conferences

- New Faculty Consortium Editor Panel: 2023, 2024
- ATA Mid-Year Meeting, Teaching and Curriculum Conference presentation on publishing education research and cases: 2022
- Intensive Data Analytics Workshop presentation on publishing cases: 2022
- TLC Mid-Year Meeting Editor Panel: 2022

Southwest Regional Coordinator, ABO section: 2007 – 2011

Textbook Reviewer, Irwin/McGraw Hill Publishing Co., 2006

#### ***Community***

Invited presentation titled "Activity-Based Costing" to the Institute of Management Accountants (IMA), Valley of the Sun Chapter, Phoenix, AZ (May 19, 2009).

#### ***Honors Thesis Committees***

Leslie Alaniz and Jacob Quintana: An examination of Diversity and Inclusiveness Programs in Public Accounting Firms (started in Fall 2019; completed in Spring 2020)

Benjamin Nagele and Jacob Quintana: Analyzing the streaming music industry and valuation of Spotify (started in Summer 2019; completed in Spring 2020)

Cooper, David. 2008. Fraud In Sports: A Qualitative Analysis of Lying, Cheating and Misrepresentation in Sports, Undergraduate Honors Thesis. (Second Reader). Arizona State University, School of Global Management and Leadership (Accounting).

Sawyer, Raymond R. 2005. Defined benefit pension plans: Implications of their continued use for American retirees, workers and companies, Undergraduate Honors Thesis. (Member). Arizona State University, School of Global Management and Leadership (Finance).

## **HONORS, AWARDS, AND PROFESSIONAL AFFILIATIONS**

Best education paper award at the 2023 AIS midyear conference for “Analyzing depreciation: a financial accounting data analytics and visualization case”

Nominated for best paper award in *Issues in Accounting Education* – 2022, 2023

Won WPC Outstanding Graduate Teaching Award, 2019

Nominated various WPC Teaching Awards – 2019, 2021, 2022, 2023, 2024

Nominated for AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize, Graduate Teaching: 2019 and 2020

Nominated for ASU Outstanding Graduate Mentor, 2017

Certificate of Merit from the Institute of Management Accountants for the article “Target costing at a consumer products company”, 2008

ASU Regents Graduate Scholarship 1998/99, 1999/00, 2000/01, 2001/02, 2002/03

Southwest Doctoral Consortium representative, 2001

American Accounting Association Doctoral Consortium representative, 2000

PAC 10 Doctoral Consortium representative, 1999

Certified Public Accountant, Wisconsin, 1987 to present (*Inactive Status*)

Member of the American Accounting Association, 1999 to present

### **Notes:**

AAA = American Accounting Association

ABO = Accounting, Behavior and Organizations Section of the American Accounting Association

MAS = Management Accounting Section of the American Accounting Association

AIS = Accounting Information Systems Section of the American Accounting Association