AIS Report on Conflicts of Interest (COI) in Research
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In September 2025, the AIS Council discussed concerns raised in the IS field about whether IS scholars had been giving sufficient attention to real or perceived conflicts of interests (COIs) in the publication process. An AIS taskforce was formed to examine the issue. The taskforce documented their findings and recommendations in this report for discussion in the December 2025 AIS Council meeting. Following that discussion, AIS Council approved the public distribution of the report on the AIS website from late December 2025 so that AIS members could learn about the issues and how AIS was addressing them. The recommendations were then further considered by relevant AIS groups (AIS Publication Committee, AIS Research Conduct Committee, AIS Leadership Team). No changes were made to the recommendations during that process. The recommendations were then endorsed in the March 2026 Council meeting. Please note that this report does not offer the 'final word' on the topic; more work remains to be done to implement the recommendations. Additional insights may be gained during that process. Nevertheless, we hope the report and its endorsed recommendations will be helpful for the field.

Background: Definitions, assumptions, and extant AIS policies

This topic is discussed more effectively if we start 'on the same page' by defining COIs, explaining why they are important, and recalling how AIS currently addresses them.

Like most concepts in science, there is a large literature on COIs. While we are aware of that literature, we do not delve into it here and instead focus on areas that we consider are relatively agreed upon. Readers may wish to consult the literature for deeper consideration of the issues.

Please note that this report only covers COIs *in research*, not COIs in other contexts. For instance, AIS has a policy on COIs that addresses transactions entered into by AIS officers/directors (https://cdn.ymaws.com/aisnet.org/resource/resmgr/conflict_of_interest/AIS_Conflict_of_Interest_Pol.pdf), but we do not discuss such broader contexts here.

Definition of COI in research:

- A COI in research refers to an alternative source of influence that competes with the primary research interest of objective reporting and evaluation
- COIs can have many sources and many consequences, and many people can be affected by them (e.g., authors, reviewers, editors)
- COIs can be actual or perceived:
  - Actual COIs refer to the conflicts affecting the focal actor whereas perceived COIs refer to observers' perceptions of such conflicts
  - Actual and perceived COIs may sometimes match, but other times they may not, e.g., when a COI exists but is not perceived, or when a COI is perceived but does not exist
  - Actual and perceived COIs can both be consequential, with the consequences depending on the context, e.g., type of conflict and how it is declared/managed
- Because a COI occurs in someone's mind (in the mind of the conflicted person, in actual conflicts, and in the mind of an observer in perceived conflicts), they are hard to measure objectively. Instead, they are assessed by professional judgment.

Assumption about COI in research:

- Healthy scientific fields welcome discussions of COIs and other ethical issues. Managing COIs effectively is critical for ensuring the integrity and credibility of publications. As IS scholarship increasingly influences organizational decisions, technology policy, and societal outcomes, the transparency, integrity, and fairness of the publication process is central to the field's legitimacy. Undisclosed or unmanaged conflicts can bias publication decisions and erode trust in the scientific enterprise. By rigorously examining COI prevention practices and governance mechanisms, the IS community can strengthen its ethical foundations, enhance the robustness of its knowledge base, and reinforce its standing as a discipline that is objective, transparent, and beyond reproach.

Assumption about publication processes in the IS field:

- We take as given that members of the IS field have worked for years (and decades) to build a highly ethical publication culture in the IS field. Even in recent years, major IS journals have instituted policies motivated by ethical considerations, such as implementing transparency policies and conducting trials of open reports and registered reports. To the extent that critical comments are made in this report, such comments do not ignore or disrespect strong practices in the past or present; instead, they are motivated by the same spirit of improvement.

Assumption about expected or desired level of COI risk:

- A COI risk refers to the risk of a COI arising and having a negative consequence of any kind. In a small scientific field, COI risks can be expected to be non-zero. This is partly because tradeoffs can arise amongst multiple ideals, e.g., an editor may have special expertise (a plus) while also introducing a COI (a cost) and partly because of the practical exigencies of running journals (see later). Management strategies can also be imperfect, e.g., journals may be unsure how to disclose COIs because of uncertainties over how readers interpret such disclosures. None of these contingencies render COI risks acceptable. They simply mean that we may expect a non-zero level and consider it to be understandable while still desiring and striving to eliminate such risks. Likewise, non-zero levels higher than expected should be treated with concern.

How has AIS managed COIs in research in the past?

AIS has long had guidance on COIs in research in its codes and practices. For example:

- AIS Code of Ethics and Professional Conduct

  "… AIS members should be forthright about any circumstances that might lead to either real or perceived conflicts of interest or otherwise tend to undermine the independence of their judgment."

- Code of Research Conduct - Association for Information Systems (AIS)

  "Declare any material conflict of interest that might interfere with your ability to be objective and impartial when reviewing submissions, grant applications, software, or undertaking work from outside sources."

- Journal of the Association for Information Systems | AIS Journals | Association for Information Systems

  "Do not recommend anyone as Senior Editor with whom there is a conflict of interest with any author. Please identify all Senior Editors with whom any of the authors has a conflict of interest. Submissions that do not follow these conflict of interest guidelines may be desk rejected without review ...."

The issue and our conclusions

In his role as AIS President, Andrew Burton-Jones was contacted by some authors in June 2025 with a paper that criticized the handling of COIs by scholars in the field. The paper did not name individuals or journals. Nevertheless, it purportedly drew on publicly available data, such as author and editor names printed on papers. Notably, some of the ongoing discourse surrounding this paper painted a very negative picture of COI management.

Motivated by the importance of COI management, as outlined in the AIS codes and statements above, the AIS Leadership Team established a two-step process to explore the issues and provide recommendations. We note that the purpose of our process was not to investigate a specific entity but to explore an issue in the field. Given its sensitive nature, we do not discuss any name of any entity (individual/organization), nor do we identify or endorse the paper triggering our analysis.

The first step of the process involved forming a small group of senior scholars (granted anonymity) to examine, at a high level, if there was an issue for AIS to address. That is, was there any evidence of inadequate management of real or perceived COIs in the publication and review process in the IS field? The small group completed their work in early August. They reported to the AIS Leadership team that there did appear to be some evidence of suboptimal management of COI risks, in their view, that the AIS should further explore.

Informed by that first step, the second step involved forming a taskforce (*AIS Task Force on Conflict of Interest (COI) Policies and Bylaws*) to explore the same issue in more detail and form appropriate recommendations based on the results of that exploration. The members agreed to be named at the completion of their work (which occurred with the delivery of this report): Andrew Burton-Jones (Chair), Michel Avital (VP Publications), Maric Boudreau (VP Conferences), Brian Fitzgerald (AVP Ethics), Sudha Ram (independent member), Alan Dennis (independent member).

Reflecting the subjective nature of COIs, the taskforce members did not draw identical conclusions from their analysis. Some saw larger COI risks; some saw smaller risks. However, their consensus position largely confirmed the prior group's position. That is, they concluded from their analysis that there *was* some evidence that COI risks in our field's publication processes have occurred at greater levels than AIS would desire. At the same time, the taskforce also concluded that the COI risk they observed did *not* match the very high level implied by the discourse surrounding this topic (noted above).

The taskforce acknowledges that their conclusions are based on a limited analysis (i.e., limited by journals, years, papers, etc.). Their conclusions also do not necessarily imply any wrongdoing or harm or any intention by anyone to knowingly disregard a COI. The fact that a COI existed does not mean that anyone necessarily benefited or was harmed because the same outcome might have occurred without the COI. Nonetheless, based on their analysis, the taskforce makes recommendations for reducing risks in the future (included below for discussion at Council).

Separate to these recommendations, AIS has mechanisms for examining specific cases (e.g., Member Conduct Committee and Research Conduct Committee; see https://conduct.aisnet.org/) and such work occurs confidentially. We encourage all scholars, particularly senior researchers, to reflect on how they have managed COIs in research and to draw insights on how they might reduce their exposure to COI-related evaluation biases.

Recommendations

We offer three recommendations (enculturation, tool support, and a policy) that we believe can work together in an integrated way to tackle the causes of the issues we observed.

Recommendation 1: Enculturation

AIS has many mechanisms to assist with the enculturation of ethical practices and norms in the IS fields, e.g.:

- Consortia at our conferences (doctoral consortia, junior-faculty consortia, mid-career consortia)
- Reviewer-development and author-development workshops
- Journal editorial board meetings

We recommend that AIS establishes a tradition by which ethical practices are discussed each year in at least some or all of the mechanisms (e.g., having a standing agenda item in doctoral consortia). This should include but go beyond the management of COIs towards nurturing and promoting integrity in research and publishing.

AIS can support this enculturation by creating or sourcing training material (much like those used in universities for continued employment) that can be included in doctoral education and used by journals and conferences whether AIS affiliated or not. Such resources can be diffused across the field through AIS chapters, colleges, and special interest groups. Over time, continuing AIS membership could require completion of the training, and appointments to pertinent roles in the field could be contingent on completion of higher-level training/certification.

We also encourage bottom-up efforts at enculturation. For instance, groups such as the AIS Doctoral Student College can be encouraged to include discussion of ethical issues when inviting senior scholars to give talks and workshops.

We suggest that the AIS AVP Ethics take these recommendations as a start and craft a strategy to support the enculturation of research ethics in the field.

Recommendation 2: Tool support

Journals and editors seeking to control COIs currently have limited tool support. For instance, it would be helpful if review/submission systems such as Manuscript Central offered flags or automatic checks to prevent or detect COIs, but such capabilities are mostly lacking right now, and this is one reason why COI risks have been arising.

As one example, consider the case of 'reciprocal handling':

- An Editor-in-Chief assigns Author A's paper to Senior Editor Y despite the fact that Senior Editor Y already has a paper under review at the same journal being handled by Author A. In this case, Manuscript Central does not offer an automatic trigger to prevent the Editor-in-Chief making that assignment, or even to make him/her aware of the issue. Even if the Editor-in-Chief had that capability in Manuscript Central to monitor and control reciprocal handling within his/her own journal, there is currently no way to do so across instances of Manuscript Central at different journals, let alone different journals that use entirely different review systems.

While tool support cannot address all aspects of COI management, we recommend a dual strategy:

A. Journals should institute automated tool support within current manuscript review systems to the extent that such tool support is available. We expect that some features are available in these systems that are not currently used. For instance, checkboxes can be used for authors to declare specific COIs *and* for reviewers and editors to declare specific COIs too (e.g., reciprocal handling of manuscripts). Responses to these checkboxes could be used to prevent and/or monitor COIs. We recommend that the exploration of existing tool support, and the sharing of insights regarding implementation and use, be an agenda item of the AIS Publication Committee.

B. The Association should also consider developing an analytical method to support the monitoring or auditing of COIs across journals. This could be limited to AIS journals, or it could be offered to non-AIS IS journals too. While it is not yet clear what analytical approach would be best, one approach is for each journal to agree to transfer a limited set of their review process data to a trusted third party (e.g., potentially an ethics ombudsman appointed by the AIS College of Senior Scholars) and for the trusted third party to conduct standard analyses on the combined data to detect patterns indicative of COIs (e.g., coauthorship and reciprocal handling). If the transfer of data is not deemed possible, AIS can also supply the analytical script to each journal, and each journal can examine issues within their data set.

These two recommendations both require the collection of information, which naturally raises new questions such as what information to collect and whether it can be done. Regarding what information to collect, we recommend that AIS consider COI documentation practices such as those used by the US NSF (https://www.nsf.gov/policies/conflict-of-interest). On the other hand, regarding whether data can be collected, AIS will need to consider data collection limits imposed by laws such as GDPR.

Recommendation 3: Policy

We offer a draft AIS policy below for managing COIs in research, to be refined for consideration in the March Council meeting.

Context of the policy

Definitions:

- [The policy could begin with the same set of definitions shown earlier in this document]

Who is affected and when?

- Conflicts of interest can affect authors, evaluators (reviewers/editors), and the field as a whole:
    - authors may suffer conflicts of interest when they conduct and report their research and when they provide input into its evaluation (e.g., when nominating reviewers)
    - evaluators may suffer conflicts of interest when they assemble review teams (e.g., when SEs/AEs select reviewers) and when they review the research
    - the field may suffer from the consequences of conflicts of interests. Undisclosed or unmanaged conflicts of interests can erode trust in the scientific enterprise.

Appreciating complexities in the review process

- This policy recognizes that COIs are one of many factors, along with other ethical and operational factors, to be weighed in any given case. Because journals receive many submissions, editors must often make difficult trade-offs. Editors also operate in constrained environments and are faced with many stakeholders who sometimes have wildly different perceptions and interests. A healthy ethical culture in a field will therefore push for the highest ethical standards while also appreciating contextual sensitivities, case-by-case differences, and the impossibility of crafting an optimal review process. Over time, ethical enculturation initiatives (see recommendation 1) can help build this appreciation in a field.

How should COIs be addressed?

- Authors should:
    - avoid COIs during their research
    - put management plans in place for COIs they cannot avoid
    - declare any remaining COIs during submission of their research
    - avoid nominating evaluators with whom they have a COI
    - declare any COI with any nominated or assigned evaluator
    - update declarations of COIs that change during the review process
- Evaluators should:
    - declare COIs that arise with any submission they are asked to evaluate and ensure a plan is in place to manage the COI
    - avoid COIs that arise by recusing themselves wherever possible
    - update declarations of COIs that change during the review process

- Declarations of COIs should occur within the review system (e.g., in ScholarOne) and directly with the appropriate individual 'up the hierarchy' at a journal (e.g., SE or EIC). When in doubt, communication can be directed to the journal's EIC or managing editor. To the extent possible, material COIs that remain at the time of publication (whether held by the author, evaluator, or both) should be declared in the paper. In such cases, standard phrases should be used for consistency across papers and journals. The guiding principle should be to make declarations transparent to the extent possible while not raising unnecessary or inaccurate concerns.

- Journals/associations should have practices that reduce the emergence and harm of COIs, e.g.:
    - Including stipulations regarding the management of COIs in the appointments and training of editors and reviewers, and in author- and reviewer-development workshops.
    - Committing to regular editorial rotation (e.g., limiting editorial board terms).
    - Committing to editorial diversity at the field level (not just journal level) by not supporting concurrent editorial roles (e.g., editor A concurrently serves as a senior editor at journal A, B, and C), and not using sequential recruitment as a default recruitment strategy (e.g., editor A serves for journal y, and is then recruited to journal x, then journal z, etc.).

- Journals/associations should monitor science-wide trends and update their COI policies to reflect best practice, e.g., https://publicationethics.org/news-opinion/conflicts-interest, and

https://icmje.org/recommendations/browse/roles-and-responsibilities/author-responsibilities--conflicts-of-interest.html.

- Journals/associations should have standard ways of monitoring and reporting on their management of COIs (and other ethics practices). This will require tool support in the manuscript review systems of each journal (such as the use of COI checklists for authors, editors, and reviewers) as well as standardized approaches for monitoring the resulting data. Journals also need ways of working together to reduce COIs that arise through relationships across journals (e.g., reciprocal handling). This can potentially be assisted through appointing an independent third party (e.g., an ethics ombudsman).

- Journals/associations should have documented processes for responding to failures to follow the COI policy. These responses should vary depending on the level of seriousness, including:
    - Warning
    - Education
    - Constraints on participation with the journal (e.g., prevent future submissions for xx years, removal from editorial board)
    - Amendment/correction of paper to include the declaration
    - Rejection or withdrawal of paper
    - Retraction of paper
    - Referral to ethics review
    - Communication with employer

What sources of COI should be considered?

Because of the subjective nature of COIs, the existence of COIs should be judged in a principles-based, case-by-case manner. Nevertheless, stakeholders in the publication/review system can still benefit from a list of COI sources to serve as indicators to consider. We provide such a list below.

The COI sources below are arranged sequentially – from COIs affecting the research, to COIs affecting its submission, to COIs affecting the evaluation. We do not claim this is a final, perfect list. Other sources may be identified, other categorizations may be offered, and the sources could be ranked by severity. Nevertheless, we hope it provides a good start. We reiterate that these sources only serve as indicators. The policy must still be driven by principles and case-by-case sensitivity.

Potential sources or indicators of COI
1. Conflicts that affect the conduct or reporting of research
1.1 The research could have financial, legal, or employment consequences for the researcher that bias its conduct or reporting, e.g., financial gain, legal action, or job offers/promotions.
2. Conflicts that affect input into the evaluation process (e.g., nominations for reviewers/editors)

2.1 The suggested nominations could be biased because the nominated evaluator: 2.1.1 is likely to be unreasonably invested in a specific outcome (e.g., as it confirms or refutes his/her work)
2.1.2 could bear financial, legal, or employment consequences depending on the evaluation, e.g., financial gain, legal action, or job offers/promotions.
2.1.3 is a family member or close friend of an author
2.1.4 was/is the dissertation supervisor of an author. (Note, a conflict may not exist if the evaluator was just a committee member and if a long time has passed).
2.1.5 was/is the PhD student of an author
2.1.6 was a coauthor on a scholarly output (paper, book) published in the last 5 yrs with an author. This excludes outputs that lack strong preexisting or continuing interdependence (e.g., invited editorials, panel reports, and papers with large teams, such as >10 authors).
2.1.7 is currently collaborating with an author on a research study or has agreed to collaborate soon
2.1.8 is currently co-organizing an event or initiative with an author that involves extensive collaboration (e.g., program co-chairs of a major conference)
2.1.9 is currently a named investigator on a grant or grant proposal with an author
2.1.10 participated in prior evaluations of an earlier version of this paper at another outlet. For example, Reviewer A gives a negative evaluation on the new paper because he/she is influenced by the negative comments from the review team in the earlier process rather than reading the paper afresh. Participation in prior evaluations need not always create a conflict, but it may, so should be declared.
2.1.11 is working at the same institution (full time or part time) as an author, or has in the last 3 yrs.
2.1.12 is currently involved in a relationship of 'reciprocal handling,' i.e., the nominated evaluator has a paper that is being evaluated by one of the authors at the same time (at this journal or another). The nominated evaluator may therefore feel pressure to offer a positive evaluation in return for a positive evaluation of his/her own paper (else a negative evaluation could be paid back with a negative evaluation).

2.1.13 is not *currently* involved in 'reciprocal handling' but has been in such a relationship for a paper accepted in the last 5 years. In this case, the risk is less acute than in 2.1.12, but it could create actual or perceived pressure to 'return the favor.' This risk increases if it has occurred multiple times and so should be avoided in such cases (e.g., A accepts B's paper, B accepts A's paper, A accepts B's paper, etc., over many years). These patterns should be disclosed to the EIC and avoided/minimized.

3. Conflicts that affect the evaluation process

3.1 The evaluator receives a paper in any of the conditions outlined in section 2 above even if the author did not nominate the evaluator. The risks are likely to play out differently for identified members of the team (e.g., SE) compared to blinded members (e.g., reviewers) but both can be affected.

3.2 The paper is submitted by the journal EIC. This may create an actual COI for an evaluator or, even if not, a perceived COI in the field. COIs can also arise for papers an EIC submitted to the journal prior to his/her EIC appointment and which are under review during the EIC's tenure. Such COIs should be managed by, at least, disclosure in the paper.

3.3 The evaluator has participated in prior evaluations of multiple papers by this author. The evaluator should disclose the potential for perceived or actual COI that could arise in such cases and potentially recuse him/herself. The COI risks that arise in such cases depend on whether the evaluations have been positive or negative:

- If there has been a history of positive evaluations, the evaluator should disclose the pattern to the EIC because *members of the field* may start to perceive a COI even if none exists (e.g., "Editor A is accepting another one of Author B's papers again").
- If there has been a history of negative evaluations, the evaluator should disclose the pattern to the EIC because *the author* may perceive a COI (such as obstruction) in such cases even if none exists, and likewise the *evaluator* may feel that it is hard to be negative about another one of this author's papers and so may feel undue pressure to provide a positive evaluation.
- To reduce the chance for multiple past assignments between an author and an evaluator, journals can consider expanding the board to include multiple alternative evaluators or can use guest editors to increase editorial scale when needed.

—- end —