



Special Interest Group for Accounting Information Systems (SIG-ASYS)  
A Special Interest Group of the Association for Information Systems  
<http://sigasys.aisnet.org>

## 1<sup>st</sup> annual Pre-ICIS Workshop on Accounting Information Systems

Tuesday, December 14<sup>th</sup>, 2009  
Phoenix, Arizona, U.S.A.

### Workshop Program

Monday Dec 14

7:30pm-10:00pm Conference Dinner (Rest. Los Olivos included in registration fee)

Tuesday Dec 15

8:45am – 5:10pm Workshop (Marriott Desert Ridge Resort & Spa)

5:10pm – 5:30pm SIGASYS Business Meeting

#### MONDAY

7:30pm Conference Dinner at Los Olivos in Old Town Scottsdale

#### TUESDAY

8:30-8:45am **Welcome**

8:45-10:45am **Session 1: Factors Affecting Financial Reporting**

1.1 *“The Role of Strategic Enterprise Risk Management and Organizational Flexibility In Easing New Regulatory Compliance”* Vicky Arnold, Tanya Benford, Joseph Canada, and Steve G. Sutton, University of Central Florida  
Discussant: Byron Marshall, Oregon State University

1.2 *“Partial Least Squares Path Modeling and Accounting Research: A Methodological Note”* Lorraine Lee, University of North Carolina Wilmington; Stacie Petter, University of Nebraska, Omaha; Dutch Fayard and Shani Robinson, University of North Texas  
Discussant: Joseph Bradley, University of Idaho

1.3 *“Selling Standard Business Reporting: Is the dealmaker efficiency or effectiveness?”* Peter F. Green, David A. Robb, and Fiona H. Rohde, University of Queensland.  
Discussant: Scott Boss, Bentley University

10:45-11:00am **Break**

11:00-12:20pm **Session 2: Brainstorming Cutting-Edge Research Topics at the Intersection of IS and Accounting**

A panel of leading AIS scholars will spearhead the discussion

Moderator: Jane Fedorowicz, Bentley University

12:20-1:30pm **Lunch**

1:30-3:30pm **Session 3: IT issues in public accounting practice**

3.1 *"The Effects of Decision Aid Structural Restrictiveness on Decision-Making Outcomes"* Poh-Sun Seow, University of Melbourne

Discussant: Paul Bowen, Florida State University

3.2 *"A Grounded Theory of the Information Technology Audit Process By External Auditors: Using Group Data for Grounded Theory Development"* Douglas Havelka and Jeffrey W. Merhout, Miami University – Oxford

Discussant: Pamela Schmidt, University of Arkansas

3.3 *"Knowledge Management Practice In Singapore Public Accounting Firms"* Kanapaty Pelly Periasamy, Nanyang Technological University; Esther Poh-Ling Hwee, Lin-Hui Lim, Temasek Polytechnic; and Amy Huimin Chow

Discussant: Matthew Guah, Erasmus School of Economics

3:30-3:50pm **Break**

3:50-5:10pm **Session 4: Enhancing the IT Development process**

4.1 *"Indicators predicting similarities in maturity between processes: An empirical Analysis with 35 European organizations"* Waldo Rocha Flores, KTH Royal Institute of Technology

Discussant: Michael Lee, Arizona State University

4.2 *"The Items-Agent-Cash Accounting Data Model or Making Drastic Change To Assure That Accounting Tradition Persists"* Carlos Ferran, Pennsylvania State University and Ricardo Salim, Software de Venezuela, SA.

Discussant: Barbara Lamberton, University of Hartford

5:10-5:30pm **SIG-ASYS Business meeting**

(The format will be 20 minutes per presenter, 10 minutes per discussant, 10 minutes question, for 40 minutes total per paper)

Carlos Ferran  
Penn State University  
Workshop Chair

Kevin Kobelsky  
Baylor University  
Program Chair

Paul Steinbart  
Arizona State University  
Local Arrangements Chair

Go to <http://sigasys.aisnet.org> for up-to-date information