2008

AAA
Information
Systems
Section

7th Annual
MIDYEAR CONFERENCE
January 9 – 12, 2008

Crowne Plaza Redondo Beach
Redondo Beach, California

AAA Information Systems Section

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MIDYEAR CONFERENCE
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Acknowledgments

Program

List of Registrants

CPE Credit Form

Partial support for this midyear conference was provided by

AAA Information Systems Section
The IS Section is grateful to the many individuals who helped create a quality Midyear Meeting

2007 – 2008 Information Systems Officers

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2008 AAA – IS Section Program Planning Committee

Meeting Coordinator: Marcus D. Odom, Southern Illinois University
Research Manuscript Coordinator: Uday Murthy, University of South Florida
Education Manuscript Coordinator: Marianne Bradford, North Carolina State University
New Scholar Consortium Coordinator: Greg Gerard, Florida State University
New Scholar Research Workshop Coordinator: Tanya Lee, Robert Morris University
AI/ET Research Manuscript Co-Coordinators: Ingrid E. Fisher, University ofAlbany – SUNY
Allan Graham, University of Rhode Island

AIS New Scholar Consortium Panelists and Presenters

Faye Borthick, Georgia State University
Mary B. Curtis, University of North Texas
Ronny Daigle, Sam Houston State University
Roger Debreceny, University of Hawai`i at Mānoa
Bruce Dehning, Chapman University
W. Ken Harmon, Kennesaw State University
James E. Hunton, Bentley College
Stewart A. Leech, University of Melbourne
Elaine G. Mauldin, University of Missouri-Columbia
Uday Murthy, University of South Florida
Ed O'Donnell, University of Kansas
Vernon J. Richardson, University of Arkansas
Brad Tuttle, University of South Carolina
Clinton "Skip" White, University of Delaware
Chris Wolfe, Texas A&M University

Research and Publications Committee Members	Education Issues Committee Members
Uday Murthy	Marianne Bradford
Faye Borthick	Kevin Kobelsky
Jake Rose	Eddie Metrejean
Dan Stone	Doug Roberts

Session Moderators

Session A: Del DeVries, Belmont University

Session B: Marianne Bradford, North Carolina State University

Session C: Steven Harrast, University of Northern Iowa

Session D: Tammy Bahmanziari, Middle Tennessee State University

Session E: Allan Graham, University of Rhode Island

Session F: Dwayne N. McSwain, Middle Tennessee State University

Session G: Martha Eining, University of Utah

Session I: Angela Liew, The University of Auckland

Session J: Ingrid E. Fisher, The University of Albany - SUNY

Session L: Cam Cockrell, University of Kentucky

Paper Discussants

Session A: Elaine Mauldin, University of Missouri
Kevin Kobelsky, Baylor University
Kevin Kobelsky, Baylor University

Session D: Vern Richardson, University of Arkansas
Pat Wheeler, University of Missouri
Andrea Kelton, University of South Florida

Session E: Clinton White, Jr., The University of Delaware
Roger Debreceny, University of Hawaii

Session F: Theophanis C. Stratopoulos, University of Waterloo
Andreas Nicolaou, Bowling Green State University
Somnath Bhattacharya, Florida Atlantic University

Session I: Brad Schafer, University of South Florida
Kathy Hurtt, Baylor University
Carlin Dowling, University of Melbourne

Session J: Robert A. Nehmer, Oakland University
Rick Dull, Clemson University
Allan Graham, University of Rhode Island

Session L: Pankaj Nagpal, Case Western Reserve University
Eileen Taylor, North Carolina State University
Tina Loraas, Auburn University

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Som Bhattacharya, Florida Atlantic University

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Faye Borthick, Georgia State University

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Jim Hunton, Bentley College

Kathy Hurtt, Baylor University

Andrea Kelton, University of South Florida

David Kerr, Univ of North Carolina - Charlotte

Bonnie Klamm, North Dakota State University

Kevin Kobelsky, Baylor University

Alex Kogan, Rutgers University

Jim Lampe, Missouri State University

Jee-Hae Lim, University of Waterloo

Antoinette Lynch, Florida International Univ

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Jeff Michelman, University of North Florida

Bonnie Morris, West Virginia University

Andreas Nicolaou, Bowling Green State Univ

Alex Nikitkov, Brock University

Carolyn Norman, Virginia Commonwealth Univ

Jackie Reck, University of South Florida

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Marcia Watson, Mississippi State University

Pat Wheeler, University of Missouri

Skip White, University of Delaware

Chris Wolfe, Texas A & M University

Kristi Yuthas, Portland State University

Special Acknowledgment to KPMG Foundation

Malana Konkle
National Practice Director, Campus Recruiting

Marsha Hinckiey
West Area Director of Campus Recruiting

Malana attended Indiana University in Bloomington, Indiana and graduated with a Bachelors of Science in Accounting in 1996. Malana joined KPMG in September 1996 as an associate in the Indianapolis Audit practice. She spent five years in this practice, primarily in the banking and real estate industries. In 2001, she accepted a position in KPMG's Campus Recruiting department as a Campus Development Manager and was responsible for developing and maintaining brand management, hiring students for various practices and offices, and maintaining ongoing communication with students and faculty at five key Midwestern universities. During this period, she also served as the Primary Recruiter for the Indianapolis office as well as a six-month interim position as the Midwest Area Director of University Relations.

In 2003, Malana accepted the newly-created role as a National Manager for the Tax Service Lines and Financial Advisory Services practices. She also transferred to the Chicago office at this time. Her role has grown substantially in the past three years to include additional practices within KPMG's Advisory Services, and thus, in 2005, she was promoted to National Practice Director of Campus Recruiting.

Marsha attended University of Southern California and graduated with a BS-Accounting and a MAcc. Marsha joined KPMG in 1993 as an audit intern for the Los Angeles office. She continued her role in audit through 2006 as a senior manager and then moved into her current role as the West Area Director of Campus Recruiting. Marsha also oversaw the campus recruiting efforts for the Los Angeles office from 2003 through 2006. Marsha has been one of the firm's national training instructors and continues her training involvement today.

Marsha is the Director of Campus Recruiting for the 14 West Area Offices. She works closely with area and business unit leadership to establish and fill hiring plans to meet the firm's business goals and strategic priorities. Marsha contributes to multiple national initiatives and task forces that impact campus recruiting. This includes active participation in national associations and advisory boards, and developing programs and solutions that have a positive impact on education and student populations. Most recently, Marsha has coordinated the firms Global Internship Program.

Plenary Session Guest Speaker, Susan Haka

Susan F. Haka
Ernst & Young Professor of Accounting
Broad School of Management
Michigan State University

Sue Haka is the Ernst & Young Professor of Accounting in the Eli Broad College of Business at Michigan State University. Dr. Haka has over twenty years of teaching experience at the University of Kansas, University of Glasgow, University of Technology Sydney and Michigan State University. She is the recipient of several awards including the Michigan State University Distinguished Faculty Award and the MSU Teacher-Scholar Award. Dr. Haka's research focuses on the role of accounting systems in business processes. Professor Haka has published in numerous academic and practitioner journals, is the co-author of two textbooks and serves on multiple editorial boards and has been Editor of Behavioral Research in Accounting. Dr. Haka is an active consultant and served on the Board of Directors of Simpson Industries, Inc., and is a current member of Urban Options Board, a not for profit organization.

Saturday Luncheon Guest Speaker

Kevin M. Coleman, Partner
IT Advisory Service Line Leader for the West Area

Kevin Coleman is a partner in the IT Advisory Services practice of KPMG LLP, focusing on information technology issues facing banks, insurance companies and large-scale service providers. His areas of focus includes IT organization and controls, business process enhancement through the deployment of technology and information, controls assessments, SAS70 reviews, and e-assurance services. Kevin received a Bachelor of Science degree in business administration from San Diego State University with a focus in accountancy in 1990, graduating magna cum laude. He is a certified public accountant in the State of California and a Certified Information Systems Auditor.

Format for Paper Sessions

(all sessions are 105 minutes)
We will use the traditional format this year. We encourage the audience to participate in the discussion
with the author(s) and discussant which will serve to foster a more collegial atmosphere.
Thank you — We sincerely hope you enjoy the 2008 Midyear Meeting!

Research Papers*
3 papers/session – 35 minutes/paper
To be divided: 10 author, 10 discussant, 5 author, 10 audience

Educational/Instructional Papers
3 papers/session – 35 minutes/paper: 20 author, 15 audience

Crowne Plaza Redondo Beach Conference Rooms Diagram
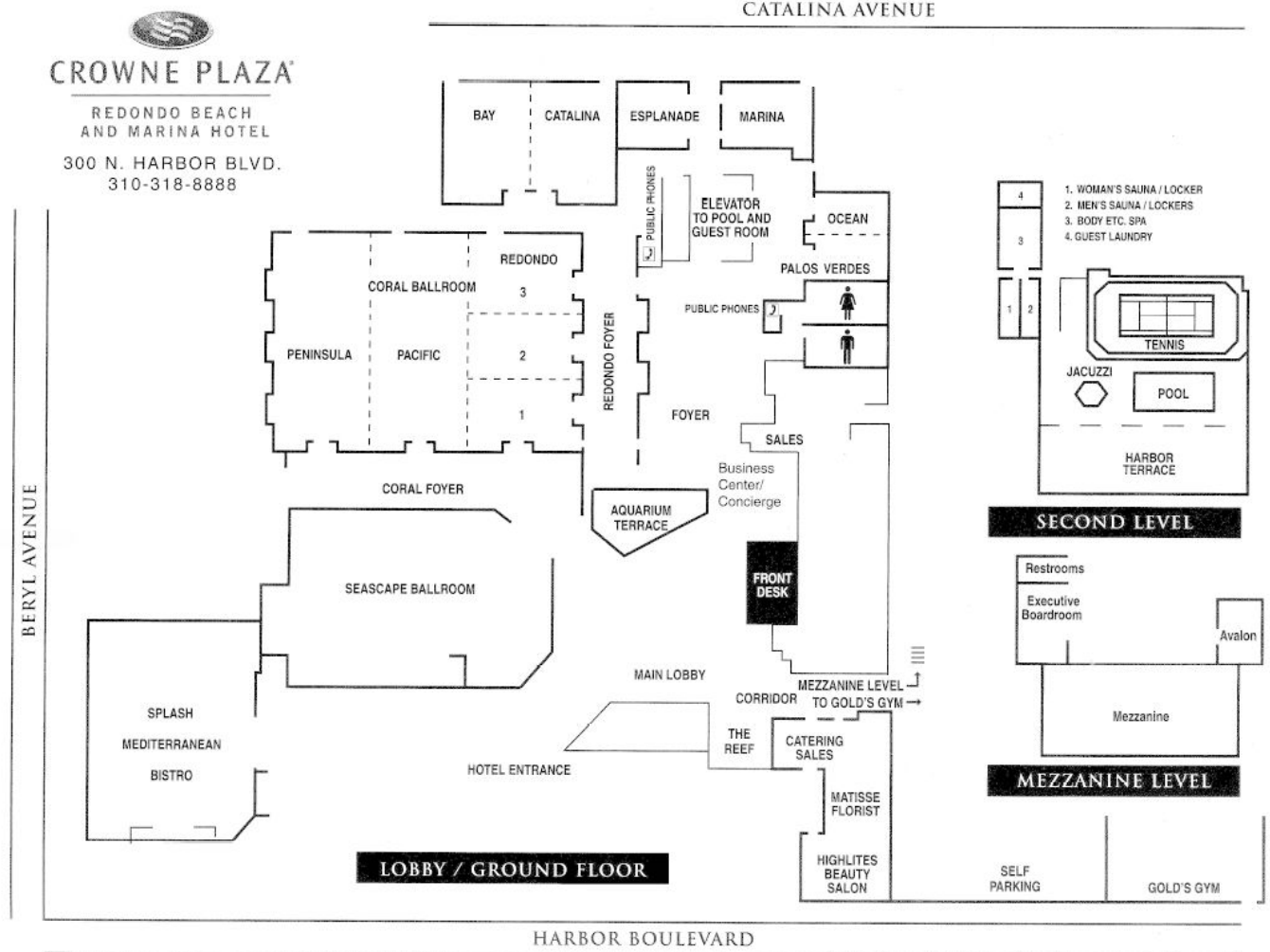
* The discussant's primary role is to provide a constructive analysis of the paper and the comments should facilitate
the audience participation. The author's rebuttal should serve to clarify items pointed out by the discussant. Audience
participation is highly encouraged and should be directed to the author(s) of the paper.

Program

Wednesday, January 9, 2008

6:00 – 8:00 p.m.
MEZZANINE

Early Bird Reception, Open to all Thursday Participants, Speakers, and Presenters (Including SMAP, New Scholars Consortium, and Executive Committee Meeting Attendees)

Thursday, January 10, 2008

7:00 – 8:00 a.m.
MEZZANINE

Breakfast
(Joint with New Scholars, SMAP, and Executive Committee)

9:00 – 12:00 p.m.
OCEAN

IS Section Executive Committee Meeting

8:00a.m. – 5:00p.m.
REDONDO 1

Semantic Modeling of Accounting Phenomena (SMAP)
(CPE: Specialized Knowledge and Applications - Advanced 7 CH)

Julie Smith David, Arizona State University
William E. McCarthy, Michigan State University

8:00a.m. – 5:00p.m.
SEASCAPE BALLROOM

AIS New Scholar Consortium

Sponsored by the KPMG Foundation

We are grateful to the KPMG Foundation for providing funding for the IS New Scholar Consortium. Without this funding, we would not be able to waive the registration fee for our AIS doctoral students. These grants allow the IS Section to continue to emphasize mentoring as an important part of our Section's mission.

8:00 – 10:00 a.m.

XBRL Workshop
(CPE: Specialized Knowledge and Applications - Advanced - 2 CH)

Skip White, University of Delaware

10:00 – 10:30 a.m.	**Break**
	(Joint with New Scholars, SMAP, and Executive Committee)

10:30 a.m. – Noon **Research Topic Brainstorming Sessions**
(CPE: Specialized Knowledge and Applications - Advanced – 1.5 CH)

Group Leaders:
A. Faye Borthick, Georgia State University
Roger Debreceny, University of Hawaii at Manoa
W. Ken Harmon, Kennesaw State University
James E. Hunton, Bentley College
Stewart A. Leech, University of Melbourne
Uday Murthy, University of South Florida
Ed O'Donnell, University of Kansas
Vern Richardson, University of Arkansas
Brad Tuttle, University of South Carolina
Christopher Wolfe, Texas A & M University

Noon – 1:00 p.m. **Lunch**
MEZZANINE
(Joint with New Scholars, SMAP, and Executive Committee)

1:00– 2:30 p.m. **Roundtable discussion of current AIS topics & Closing Remarks**
SEASCAPE (CPE: Specialized Knowledge and Applications - Advanced – 1.5 CH)
BALLROOM

Moderator: Gregory J. Gerard, Florida State University
Panelists:
Bruce Dehning, IS Section President, Chapman University
Vern Richardson, IS Section By-Laws Chair, University of Arkansas
Elaine Mauldin, IS Section President-Elect, University of Missouri
Ronny Daigle, IS Section Treasurer, Sam Houston State University
Mary Curtis, IS Section Secretary, University of North Texas

2:30 – 3:00 p.m. **Break**
(Joint with New Scholars and SMAP)

3:00 – 5:00 p.m. **JIS Research Workshop**
(CPE: Specialized Knowledge and Applications - Advanced – 2 CH)

2:00 – 6:00 p.m. **Registration**
BALLROOM FOYER

5:00 – 6:30 p.m. **Early Bird Reception**
MEZZANINE *Sponsored and hosted by the AIS Educators' Association*

Dinner (on your own)

Friday, January 11, 2008

7:00 – 5:00 p.m.   Registration
BALLROOM FOYER

7:00 – 8:00 a.m.   Continental Breakfast
SEASCAPE BALLROOM

8:15 – 9:45 a.m.   Welcome and Plenary Session
PACIFIC

      Welcome and Introduction
      Marcus D. Odom, Southern Illinois University

      Plenary Speaker: AAA President-Elect Susan Haka, Michigan State University
      (CPE: Business Management & Organization - Advanced - 1.5 CH)

9:45 – 10:15 a.m.   Refreshment Break
FOYER

10:15 – noon   Concurrent Sessions

BAY ROOM   Session A: IT Controls: Governance, Disclosure and Firm
                   Performance
                   (CPE: Auditing - Advanced - 2 CH)

      Moderator: Del DeVries, Belmont University

      Paper title: IT Internal Controls and Firm Performance
           Authors: Dale Stoel, Miami University, Ohio
                     Waleed Muhanna, Ohio State University
           Discussant: Elaine Mauldin, University of Missouri

      Paper title: IT control weaknesses, IT governance and firm performance
      *** Best paper nominee ***
           Authors: Efrim Boritz, University of Waterloo
                     Jee-Hae Lim, University of Waterloo
           Discussant: Kevin Kobelsky, Baylor University

      Paper title: Material Weaknesses in Disclosure and Internal Controls: An
                Information Technology Perspective
           Authors: Marcia Weidenmier Watson, Mississippi State University
                     Bonnie Klamm, North Dakota State University
           Discussant: Kevin Kobelsky, Baylor University

REDONDO 1   **Session B: Education Roundtable Presentations**

Moderator: Marianne Bradford, North Carolina State University

Paper title: Teaching Information Technology in the Accounting Curriculum: Essentials and Expectations
     Authors: Steve Harrast, University of Northern Iowa
                  Joel Strong, St. Cloud State University

Paper title: Using queries to automate journal entry tests: Agile Machinery Group, Inc.
     Authors: Tina Loraas, Auburn University
                  DeWayne Searcy

Paper title: JEA: A case for cost transparency of IT
     Authors: Jeff Michelman, University of North Florida
                  Bobby Waldrup, University of North Florida
                  John MacArthur, University of North Florida
                  Dana Zaharuk, University of North Florida

REDONDO 2-3   **Research Forum**

Paper title: Information Technology Risk: Some Effects to Client-CPA-Attorney Privilege and Risks
     Authors: Alan Reinstein, Wayne State University
                  Jack Seward, Jack Seward & Associates, LLC

Paper title: Strategically Involved, Accounting Information Systems Change The Way Businesses Compete
     Author: Supattra Boonmak, Chulalongkorn University

Paper title: Query Issues in Continuous Reporting Systems
     Author: Graham Gal, University of Massachusetts at Amherst

Paper title: An Analysis of Computer Companies' Responses to SOX 404 Material Weaknesses
     Authors: Joann Segovia, Minnesota State University Moorhead
                  Sheri Erickson, Minnesota State University Moorhead
                  Marsha Weber, Minnesota State University Moorhead
                  Donna Dudney, University of Nebraska Lincoln

Noon – 1:45 p.m.   **Luncheon – Announcements –** Bruce Dehning, President, IS Section
SEASCAPE   **Editor** *Journal of Information Systems* - Paul Steinbart, Arizona State Univ
BALLROOM   **Editor** *The Accounting Review* – Jim Hunton, Bentley College
                         Best Research Paper – Uday Murthy, University of South Florida
                         Best Education Paper – Marianne Bradford, North Carolina State University

1:45 – 3:30 p.m.   Concurrent Sessions

BAYROOM   **Session C: Education Cases**
(CPE: Specialized Knowledge and Applications - Advanced - 2 CH)

   Moderator: Steven Harrast, University of Northern Iowa

Paper title: Analyzing RFID Data to Develop Business Intelligence
   Authors: Faye Borthick, Georgia State University
                   Paul Bowen, Florida State University
                   Greg Gerard, Florida State University

Paper title: KaDo: An Advanced Enterprise Modeling, Database Design,
                   Database Implementation, and Information Retrieval Case for the
                   Accounting Information Systems Class
   Authors: Guido Geerts, University of Delaware
                   Kinsum Tam, University of Delaware

Paper title: Using ACL Scripts to Teach Continuous Auditing: The
                   Tremeg Case
   Authors: Ronny Daigle, Sam Houston State University
                   James Lampe, Missouri State University
                   Jill Daigle, Amedisys Home Health Services

REDONDO 1   **Session D: Professionals as IT Users: Effects of System
                   Attributes**
(CPE: Business Management and Organization - Advanced - 2 CH)

   Moderator: Tammy Bahmanziari, Middle Tennessee State University

Paper title: Does IT human resource matter? An empirical study on the
                   nonlinear relations among strategic IT professionals, investment
                   intensity, and firm performance
   Author: Nan Hu, Singapore Management University
   Discussant: Vern Richardson, University of Arkansas

Paper title: Learning a new technology in a professional setting: The
                   effect of ease of use
*** Best paper nominee ***
   Authors: Tina Loraas, Auburn University
                   Michelle Diaz, Louisiana State University
   Discussant: Pat Wheeler, University of Missouri

Paper title: The effect of locus of control and system restrictiveness on
                   audit support system use
   Author: Carlin Dowling, University of Melbourne
   Discussant: Andrea Kelton, University of South Florida

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REDONDO 2 - 3 Session E (AI/ET): Progress in Corporate Implementation of XBRL
(CPE: Auditing - Advanced - 2 CH)

Moderator: Allan Graham, University of Rhode Island

Paper title: Auditing an XBRL Instance Document: The Case of United Technologies Corporation
Authors: Efrim Boritz, University of Waterloo
                     Won No, University of Waterloo
Discussant: Clinton White, Jr., The University of Delaware

Paper title: Determinants of Voluntary XBRL Adoption in the United States
Author: Eileen Z. Taylor, North Carolina State University
Discussant: Roger Debreceny, University of Hawaii

3:30 – 4:00 p.m. Refreshment Break
FOYER

4:00 – 5:45 p.m. Concurrent Sessions

REDONDO 1   Session F: IT Investments and Innovation
(CPE: Management Advisory Services - Advanced - 2 CH)

Moderator: Dwayne N. McSwain, Middle Tennessee State University

Paper title: The Relevance of Information Technology Expenditures
*** Best paper nominee ***
Authors: Charlene Henderson, University of Arkansas
                     Kevin Kobelsky, Baylor University
                     Vern Richardson, University of Arkansas
                     Rodney Smith, Cal State, Long Beach
Discussant: Theophanis C. Stratopoulos, University of Waterloo

Paper title: IT Innovation Persistence
Authors: Theophanis C. Stratopoulos, University of Waterloo
                     Jee-Hae Lim, University of Waterloo
                     Tony S. Wirjanto, University of Waterloo
Discussant: Andreas Nicolaou, Bowling Green State University

Paper title: Information Technology Investments and CEO Compensation
Authors: Adi Masli, University of Arkansas
                     Vern Richardson, University of Arkansas
                     Juan Sanchez, University of Arkansas
                     Rodney Smith, Cal State, Long Beach
Discussant: Somnath Bhattacharya, Florida Atlantic University

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REDONDO 2-3   **Workshop Session H (Education):**
(CPE: Specialized Knowledge and Applications - Advanced - 2 CH)

Topic: Developing Cases Fit For Journals, From Learning Objectives To Evidence Of Efficacy
Presenter: A. Faye Borthick, Georgia State University

5:45 – 9:30 p.m.   **Dinner and Entertainment –**
The Comedy & Magic Club, Hermosa Beach
Transportation will be provided, meet in the lobby of the hotel at 5:45 p.m.

Join us for an evening of fun and entertainment at one of the premier venues in the area. The Comedy and Magic Club is a regular for top acts that regularly appear on all of the top late night talk shows and comedy clubs. We will have a private evening in The Lounge at the club that includes dinner and a full night of performances by some of the best comedians and magicians in the business. Bus transportation will be provided for the evening.

Saturday, January 12, 2008

7:00 – 8:00 a.m.   **Continental Breakfast**
SEASCAPE BALLROOM

8:00 – 9:45 a.m.   **Concurrent Sessions**

REDONDO 1   **Session I: Deterring/Finding Fraud; Use of CAATs**
(CPE: Auditing - Advanced - 2 CH)

Moderator: Angela Liew, The University of Auckland

Paper title: The Effect of Internal Controls and Imposed Penalties on Firm Costs and Employee Incentives For Fraud
Author: Roberta Barra, University Of Hawai'i at Hilo
Discussant: Brad Schafer, University of South Florida

Paper title: Group Discourse and Effort Explain Anonymity Effects in
    Fraud Cue Identification
    Authors: Cam Cockrell, University of Kentucky
                Dan Stone, University of Kentucky
    Discussant: Kathy Hurtt, Baylor University

Paper title: An Investigation of Factors Influencing the Use of Computer-
    Related Audit Procedures'
    Authors: Diane Janvrin, Iowa State University
                James Bierstaker, Villanova University
                Jordan Lowe, Arizona State University
    Discussant: Carlin Dowling, University of Melbourne

BAYROOM   **Session J (AI/ET): Communication through Information
                  Systems**
                  (CPE: Social Environment of Business - Advanced - 2 CH)

        Moderator: Ingrid E. Fisher, The University of Albany - SUNY

Paper title: Knowledge Sharing among Accounting Academics in an
    Electronic Network of Practice
    Authors: Eileen Z. Taylor, North Carolina State University
                Uday S. Murthy, University of South Florida
    Discussant: Robert A. Nehmer, Oakland University

Paper title: Accounting Systems as First Order Axiomatic Models:
    Consequences for Information Theory
    Author: Robert A. Nehmer, Oakland University
    Discussant: Rick Dull, Clemson University

Paper title: Is Blog Value Relevant? Insights from Cheap Talk
    Authors: Nan Hu, Singapore Management University
                Ling Liu, University of Texas at Dallas
                Arindam Tripathy, The University of Albany - SUNY
    Discussant: Allan Graham, University of Rhode Island

REDONDO 2–3 Workshop Session K (Education):
                  (CPE: Specialized Knowledge and Applications - Advanced - 2 CH)

Topic: Using Microsoft GP and Office Accounting in AIS Courses and Beyond
    Presenter: Joann Segovia, Minnesota State University

9:45 – 10:15 a.m. Refreshment Break –
FOYER   *Sponsored by Microsoft Dynamics Academic Alliance*

10:15 – noon   **Concurrent Sessions**

REDONDO 1   **Session L: Management Accounting Systems; Privacy Considerations**

Moderator: Cam Cockrell, University of Kentucky

Paper title: Effects of IT-Enabled Management Accounting Systems on Inter-Organizational Performance
Author: Andreas Nicolaou, Bowling Green State University
Discussant: Pankaj Nagpal, Case Western Reserve University

Paper title: Privacy Policy Disclosures of Companies: An Exploratory Study of Country Level and Industry Level Differences
*** Best paper nominee ***
Authors: Efrim Boritz, University of Waterloo
          Won No, University of Waterloo
          R.P. Sunderraj, University of Waterloo
Discussant: Eileen Taylor, North Carolina State University

Paper title: The Effect of Involvement and Privacy Policy Disclosure on Individuals' Privacy Behaviour
Authors: Efrim Boritz, University of Waterloo
          Won No, University of Waterloo
          R.P. Sunderraj, University of Waterloo
Discussant: Tina Loraas, Auburn University

REDONDO 2–3   **Workshop Session M (Education):**

Topic: Teaching REA, Options for Coverage, Content and Example Classes
Presenter: Ann O'Brien, University of Wisconsin

BAYROOM   **Session G : XBRL Panel**

Moderator: Kathy Hurtt, Baylor University

Panelists: Paul Polinski, Grant Thornton LLP
          US GAAP Taxonomy Validation and Assurance Issues
          Martha Eining, Grant Thornton LLP / University of Utah
          SEC Voluntary Filing Program and Potential for the Future

12:15 – 1:30 p.m. **Luncheon**
SEASCAPE **Guest Speaker -** Kevin Coleman, KPMG
BALLROOM IT Advisory Service Line Leader for the West Area
(CPE: Specialized Knowledge and Applications - Advanced - 1 CH)

Closing Session - Bruce Dehning, IS Section President, Chapman University

1:30 – 3:15 p.m. **Creating Your Reviewer Identity: Providing Critical and**
REDONDO 1-2 **Constructive Reviews to Authors and Editors**
(CPE: Specialized Knowledge and Applications - Advanced - 2 CH)

Facilitator: Dan Stone

Panelists: Paul John Steinbart
Stuart Leech
Andreas Nicolaou
T. S. Amer
Jacqueline Reck
Elaine Mauldin

Special Acknowledgment to KPMG Foundation

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(Listed alphabetically)

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