

# Seventeenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax

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Hosted by the [Artificial Intelligence/Emerging Technologies Section](#) of the [American Accounting Association](#). [Saturday 2 August 2008](#) prior to the Annual Meeting of the AAA.

Time	Primary Author	Title
8:00 AM	Dave Henderson	A Structural Model of the Determinants Of XBRL Adoption
8:30 AM	Diane Janvrin	Research Framework for Examining XBRL Software to Extend Taxonomies and Create Instance Document
9:00 AM	Denise Amrhein	Using REA as an ontology for creating extensions to the XBRL GL taxonomy
9:30 AM	Margaret R. Garnsey	A Preliminary Examination of Differences in Language between U.S. GAAP and International GAAP
10:00 AM	Andreas I. Nicolaou	Integrated Information Systems and Transparency in Business Reporting
10:30 AM	E. Bonsón-Ponte	An institutional approach to explain the adoption of technical innovations
11:00 AM	Naman K. Desai	Continuous Auditing, External Auditors' Reliance, and Manager Choice
11:30 AM	John J. Cheh	Finding Determinants of Internal Control Weaknesses
12:00 PM	<i>Lunch Break</i>	
1:00 PM	Roberta Ann Barra	Non-Equational Databases, Equational Zero Vector Databases, and Inherent Internal Control
1:30 PM	Robert Nehmer	Agent Modeling of Information Assurance
2:00 PM	Steven Hornik	Engaging Accounting? Does Second Life enable an engaging learning environment in a first year financial accounting course?
2:30 PM	Brigitte W. Muehlmann	Tax Strategy Patents: Intelligent or Just Useful for Tax Advising?
3:00 PM	Nan Hu	The Value Implication of Consumer Review
3:30 PM	Kimberly A. Zahller	Knowledge Acquisition with a Web-Based Knowledge Management System
4:00 PM	<i>Research Opportunities Panel:</i> A panel of editors from key journals in our discipline. Dan O'Leary, University of Southern California (Journal of Emerging Technologies in Accounting) Miklos Vasarhelyi (International Journal of Digital Accounting Research), Guido Geerts (Journal of Information Systems) and Stewart Leech (International Journal of Accounting Information Systems and Journal of Information Systems).	
4:30 PM	Close	