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# Information Systems Section



## 2009 Mid-Year Meeting and AIS New Scholars Consortium

**January 7 - 10, 2009**

**Doubletree Guest Suites  
Charleston, South Carolina**



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## Acknowledgements

We are grateful to the KPMG Foundation for providing funding and providing speakers for the Information Systems Section Mid-Year Meeting. Their generosity has allowed us to provide you with a first-rate meeting. Please take the time to thank KPMG representatives and speakers present at this meeting.

Thank you KPMG!



### **Institute of Management Accountants (IMA)**

We are grateful to the IMA for sponsoring the best paper awards!

### **AIS Educator Association (AISEA)**

Thanks to the AISEA for sponsoring a break for us!

## KPMG Speakers' and Representatives' Biographies

### **Malana Sanders**

National Practice Director

Ms. Sanders is the National Practice Director for KPMG LLP's Advisory Services and Tax Service Lines. Advisory Services enable clients to enhance risk management and internal controls while improving efficiency and effectiveness of key business processes. Advisory Services include IT Advisory, Internal Audit, Risk and Compliance Services, Forensic Services, Transaction Services, Business Performance Services, and Financial Risk Management. KPMG's Tax practice help clients around the world stay on top of tax-related developments and address a host of international, federal, state, and local tax issues. The National Tax Service Lines include Economic & Valuation Services, International Corporate Tax, International Executive Services, State & Local Tax Services, and M&A Tax.

### **Holly Thomas**

Director, Southeast Campus Recruiting

In 2000, Holly was promoted to the Area Director position in the Southeast which she still holds today. In this role, she develops and executes the strategy for all 13 offices in the Southeast, maintains relationships with key faculty at Southeast universities, manages a team of 12 in the Southeast area and co-leads or contributes to several national projects. Holly has lead a number of national initiatives for the campus recruiting team including intern training and Fast Forward, our national leadership conference for top students. She is also very involved in the marketing initiatives for the campus recruiting team and represents campus recruiting on the compensation and benefits market competitive strategies group. She has been a national instructor for the firm for over 10 years, is a CPA in the state of Georgia and is involved in the American Accounting Association.

### **Fred Barros**

Senior Manager, IT Advisory Services, Charlotte Office

*Speaker: Effects of IFRS on Information Systems*

Fred is a Senior Manager in the Information Technology Advisory (ITA) practice in Charlotte, NC. Fred joined KPMG in 1997 and has been providing audit and advisory services to Financial Institutions in the US, Latin America, and most recently in Europe. During 2004-2005 Fred worked for KPMG NJ/NY office as a member of KPMG's global product development team, where he had the opportunity to interact with KPMG's global leadership and to work with an international team developing and deploying KPMG's global services and methodologies. Most recently Fred returned from a 2 years rotation to KPMG UK (London office), where he was the ITA senior manager responsible for identifying and delivering advisory and audit services to a top 3 Global Bank headquartered in London.

IFRS Conversion experience includes:

- Recently returned to the US after spending 2 years working with KPMG in Europe assisting large IFRS clients
- Assisted a top 3 Global Bank headquartered in London on IFRS related projects (2 years – London/UK)
- Participated in the IFRS Assessment project recently delivered to a top 4 Bank in the US
- Currently participating in an IFRS project for a large US company headquartered in NY
- Involved in KPMG's taskforce responsible for adapting the Firm's global conversion methodology to the US market
- In 2004/05, assisted in the development and deployment of KPMG's global IFRS methodology
- Member of KPMG's Southeast IFRS PMO, responsible for assisting KPMG teams within the region

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**Matthew Bishop**

Principal, IT Advisory Services, Dallas Office

*Speaker: Green IT and the Bottom Line*

Matt has fourteen years advisory experience focused on increasing the value and effectiveness of Information Technology organizations. His experience combines a deep process and technology background with senior management experience to address a broad range of technology and business challenges. Matt has had significant experiences leading both large and small programs, developing new products and services, and working in a variety of industries including telecommunications, utilities, government and financial services.

Representative Experience includes:

- Architected an integrated, large-scale IT Transformation program for a global telecommunications provider. Program efforts focused on service definition/ costing, process standardization, process automation, sourcing optimization and asset rationalization. Program is on track to save over \$350M by the end of 2009.
- Developed an IT Cost Reduction program to drive \$10M in annual savings through process standardization, organizational realignment and improved procurement approaches.
- Architected and implemented a global IT Operating Model in support of a \$50M outsourcing program. Implemented operating processes / controls to provide ongoing operational support between an internal IT organization and an outsourcing provider.
- Defined the approach to build-out a shared services testing center for a Fortune 50 company. Defined key performance indicators, operational requirements and processes, inventory requirements and overall implementation schedule.

## Speakers' Biographies

### **Nancy Bagranoff, AAA President-Elect**

Plenary Session Speaker

Dr. Nancy Bagranoff is this year's AAA President-Elect and also Dean of the College of Business and Public Administration at Old Dominion University. She holds a Bachelors degree in marketing from Ohio State University, earned a Master of Science in Accounting degree at Syracuse University and completed her doctorate in accounting at George Washington University in 1986. Dr. Bagranoff began her career at General Electric Company, where she completed their Financial Management Training Program. She passed the CPA examination in the District of Columbia in 1981 (inactive). She has taught at several universities, including American University and Miami University. At American, Professor Bagranoff served as Chair of the Department of Accounting and at Miami she directed the Master of Accountancy degree program. She has co-authored several books and many articles in the area of accounting information systems, consulting, and information technology audit and control.

### **Gary Bannister**

Manager, Val IT Initiatives, ISACA  
WITGA and Friday Luncheon Speaker

Gary is a CPA and British Chartered Management Accountant, currently working as a manager in the ISACA research department in Chicago. Gary has over 40 years of international experience, working in various senior accounting and IT roles. He has worked for BP for 19 years in various Finance, Control & IT roles in Europe, UK, North & South America. His previous role in the US was as Finance Officer North America for the BP IT department. His last assignment before coming to the US was in Germany working as a BP Chemicals Site Controller in Marl, Germany. Given his diverse cultural background and experience, he speaks four languages (German, French, Portuguese and English), Gary makes a hobby of studying the different cultures he encounters and how they conduct business. Gary is passionate about IT Governance and Information security and recently received the new CGEIT certification (Certified in the Governance of Enterprise Information technology). Gary works also as an Adjunct Professor at Lewis University in Chicago, teaching IT Governance and Compliance and Legal Issues in Information Security.

## 2008-2009 Information Systems Committees

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

### **2008 IS Section Program Planning Committee**

#### **Midyear Meeting Chair**

Marianne Bradford, North Carolina State University

#### **Research Manuscript Coordinator**

Faye Borthick, Georgia State University

#### **Education Manuscript Coordinator**

Ronny Daigle, Sam Houston State University

#### **New Scholar Consortium Coordinator**

Brad Tuttle, University of South Carolina

#### **JIS Research Workshop Coordinator**

Patrick Wheeler, University of Missouri

#### **WITGA Coordinator**

Roger Debreceny, University of Hawaii at Manoa

#### **SET Research Manuscript Co-Coordinators**

Guido Geerts, University of Delaware

Robert Biscontri, University of Manitoba

### **IS Section Executive Committee**

President: Elaine Mauldin, University of Missouri

President-Elect: Vernon Richardson, University of Arkansas

Treasurer: Marcus Odum, Southern Illinois - Carbondale

Secretary: Stacy Kovar, Kansas State University

Immediate Past-President: Bruce Dehning, Chapman University

### **Research and Publication Committee**

Faye Borthick, Georgia State University

Martha Eining, University of Utah

Dan Stone, University of Kentucky

Jim Hunton, Bentley University

### **Education Issues Committee**

Ronny Daigle, Sam Houston State University

Doug Roberts, Appalachian State University

DeWayne Searcy, Auburn University

Eileen Taylor, North Carolina State University

## Reviewers

Michael G. Alles, Rutgers University

Vicki Arnold, University of Central Florida

Amelia Baldwin, University of Alabama Huntsville

Tanya Benford, University of Central Florida

Somnath Bhattacharya, Florida Atlantic University

Robert G. Biscontri, University of Manitoba

Pascal Bizarro, Bowling Green State University

Jennifer Blaskovich, University of Nebraska, Omaha

Efrim Boritz, University of Waterloo

Marianne Bradford, North Carolina State University

Carol Brown, Oregon State University

Darrell Brown, Portland State University

Janet Butler, Texas State University

Akhilesh Chandra, University of Akron

Charles Cho, Concordia University

Mary Curtis, University of North Texas

Josh Davis, University of South Carolina

Bruce Dehning, Chapman University

Ashutosh Deshmukh, Penn State, Erie

Kevin Dow, Kent State University

Carlin Dowling, University of Melbourne

Martha Eining, University of Utah

Ingrid Fisher, University at Albany -  
State University of New York

Graham Gal, University of Massachusetts - Amherst

Gregory J. Gerard, Florida State University

Sev Grabski, Michigan State University

Glen Gray, California State University - Northridge

Ken Harmon, Kennesaw State University

David Hayes, James Madison University

Mary Hill, Kennesaw State University

Nan Hu, Singapore Management University

Venkat Iyer, University of North Carolina - Greensboro

Cynthia Jackson, Northeastern University

Diane Janvrin, Iowa State University

Andrea Kelton, University of South Florida

Bonnie Klamm, North Dakota State University

Kevin Kobelsky, Baylor University

Alex Kogan, Rutgers University

Stacy Kovar, Kansas State University

Jim Lampe, Missouri State University

Lorraine Lee, University of North Carolina - Wilmington

Jee-Hae Lim, University of Waterloo

Fang-Chun Liu, Temple University

Tina Loraas, Auburn University

Antoinette Lynch, Florida International University

Maureen Mascha, Marquette University

Adi Masli, University of Arkansas

Elaine Mauldin, University of Missouri

Dwayne McSwain, Middle Tennessee State University

Eddie Metrejean, Georgia Southern University

John Morris, Kansas State University

Brigitte W. Muehlmann, Suffolk University

Uday Murthy, University of South Florida

Robert Nehmer, Oakland University

Andreas I Nicolaou, Bowling Green State University

Alex Nikitkov, Brock University

Carolyn Norman, Virginia Commonwealth University

Alison Parkes, University of Melbourne

Jagdish Pathak, University of Windsor

Robin Pennington, North Carolina State University

Gary Peters, University of Arkansas

Ron Premuroso, University of Montana

Jackie Reck, University of South Florida

Vern Richardson, University of Arkansas

Doug Roberts, Appalachian State University

Jake Rose, Southern Illinois University

Manuel Sanchez, University of Arkansas

Audrey Scarlata, East Carolina University

Brad Schafer, University of South Florida

Ed Scribner, New Mexico State University

DeWayne Searcy, Auburn University

Daniel Selby, Florida State University

Poh-Sun Seow, University of Melbourne

Georgia Smedley, University of Missouri - Kansas City

Ram Sriram, Georgia State University

Dale Stoel, Miami University

Dan Stone, University of Kentucky

Theo Stratopoulos, University of Waterloo

Eileen Taylor, North Carolina State University

Arindam Tripathy, University at Albany - State University of New York

Ralph Viator, Texas Tech University

Marcia Watson, Mississippi State University

Pat Wheeler, University of Missouri

Skip White, University of Delaware

Chris Wolfe, Texas A&M University

Jeff Wong, University of Nevada, Reno

Jamey Worrell, University of Alabama, Birmingham

# 2009 Information Systems Midyear Meeting

## WEDNESDAY, JANUARY 7

6:00 pm – 8:00 pm

### Early Bird Reception

Open to participants in New Scholars Consortium, WITGA, and IS Executive Committee

## THURSDAY, JANUARY 8 – NEW SCHOLARS CONSORTIUM, WITGA and IS EXECUTIVE COMMITTEE MEETING

7:30 am – 7:30 pm

### Registration

7:30 am – 8:30 am

### Breakfast

8:30 am – 5:30 pm

### New Scholars Consortium

8:30 am – Noon

### IS Executive Committee Meeting

12:00 pm – 1:30 pm

### Lunch

1:00 pm – 5:30 pm

### Workshop on IT Governance and Assurance (WITGA)

6:00 pm – 8:00 pm

### Conference Kick-off Reception

## FRIDAY, JANUARY 9 – IS SECTION MIDYEAR MEETING

7:30 am – 8:30 am

### Breakfast, Discussion of AAA Commons

**Moderator:** Rob Nehmer, SET Section AAA Commons Editorial Board Member, Oakland University

8:30 am – 10:00 am

### Plenary Session

#### Welcome and Introduction

Marianne Bradford, Midyear Chair, North Carolina State University

#### Plenary Speaker

Nancy Bagranoff, AAA President-Elect, Old Dominion University

10:00 am – 10:30 am

### Break

Sponsored by AIS Educator Association

10:30 am – Noon

## Concurrent Sessions

### Session A: Information Quality and SOX Compliance

*(Auditing - Advanced - 1.5 CH)*

**Moderator:** Carlin Dowling, University of Melbourne

*The Consequences of Poor Data Quality on Decision Making: The Case of SOX Information Technology Material Weaknesses*

Chan Li, University of Pittsburgh

Gary Peters, University of Arkansas

Vernon J. Richardson, University of Arkansas

Marcia Weidenmier Watson, Mississippi State University

Discussant: Glen Gray, California State University Northridge

*Accountants' Sensitivity to Dimensions of Information Integrity*

Leslie Berger, University of Waterloo

J. Efrim Boritz, University of Waterloo

Discussant: Georgia Smedley, University of Missouri Kansas City

*The Impact of ERP Systems on Internal Control as Measured by Compliance with SOX 404*

John J. Morris, Kansas State University

Discussant: Marianne Bradford, North Carolina State University

### Session B: Education

*(Specialized Knowledge and Applications - Advanced - 1.5 CH)*

**Moderator:** Ronny Daigle, Sam Houston State University

*Preparing Graphical Representations of Business Processes and Making Inferences from Them*

Faye Borthick, Georgia State University

Anthony Vance, Georgia State University

Gary Schneider, Quinnipiac University

\*\*\***Best Paper Nominee**\*\*\*

*Auditing Operational Compliance: The Case of Employee Long Distance Piracy*

Marcia Watson, Mississippi State University

Kevin Dow, Kent State University

\*\*\***Best Paper Nominee**\*\*\*

*AIS Educators' Choice of Systems Diagramming Techniques: A Framework and Analysis*

Marianne Bradford and Eileen Taylor (North Carolina State University)

### Session C: Research Forum (IS and SET Sponsored)

*(Specialized Knowledge and Applications - Advanced - 1.5 CH)*

*The Impact of XBRL on the Financial Reporting Value Chain*

Maciej Piechocki, International Accounting Standards Committee Foundation (UK);

Freiberg University of Technology (Germany)

Roger Debreceny, University of Hawai'i at Mānoa

*Continuous Auditing, External Auditors' Reliance, and Manager Choice*

Naman K. Desai, University of Central Florida

Gregory J. Gerard, Florida State University

Arindam Tripathy, University at Albany, State University of New York

*Using Vector-Based Diagnostics to Quantify the Change in Accounting Data*

Mark J. Nigrini, The College of New Jersey

William Karstens, Saint Michael's College

*Double Learning or Double Blinding--An Investigation of Vendor Private Information Acquisition and Consumer Learning*  
Nan Hu, Singapore Management University  
Ling Liu, University of Wisconsin Eau Claire  
Vallabh Sambamurthy, Michigan State University  
Bin Chen, Singapore Management University

*The Effect of Encryption and an Assurance Seal in Mitigating Vendor and Product Risk on Internet Purchase Intent*  
Maureen Francis Mascha, Marquette University  
Cathleen L. Miller, Wayne State University  
Diane Janvrin, Iowa State University

*The Selection, Adoption and Replacement of the Webtrust Seal: Theoretical Explanations*  
Emilio Boulianne, Concordia University  
Charles H. Cho, Concordia University

*A Validated Knowledge Based System to Enhance Novice-level Knowledge Acquisition and Performance*  
Paul M. Goldwater, University of Central Florida  
Kimberly A. Zahller, Arizona State University

*The Effects of Domain Knowledge on Judgments of Relevant Internal Control Weaknesses, Subsequent Audit Judgment, and the Potential for Audit Failure*  
Daniel D. Selby, Florida State University

Noon – 1:30 pm

**Luncheon, Announcements**

Elaine Mauldin, IS Section President, University of Missouri

**Journal Editors' Remarks**

Paul Steinbart, *Journal of Information Systems*  
James Hunton, *The Accounting Review*

**Speaker:** *Developments in IT Governance and Assurance*  
Gary Bannister, Manager of ValIT Initiatives, ISACA

1:45 pm – 3:15 pm

**Concurrent Sessions**

**Session D: Compliance Issues**

*(Specialized Knowledge and Applications - Advanced - 1.5 CH)*

**Moderator:** Venkat Iyer, University of North Carolina Greensboro

*Information Technology Investments and SOX Compliance Assurance*  
Adi Masli, University of Arkansas  
Gary F. Peters, University of Arkansas  
Vernon J. Richardson, University of Arkansas  
Juan Manuel Sanchez, University of Arkansas  
Discussant: Tina Loraas, Auburn University  
\*\*\***Best Paper Nominee**\*\*\*

*The Role of Enterprise Risk Management and Organizational Strategic Flexibility in Easing New Regulatory Compliance*  
Vicky Arnold, University of Central Florida  
Tanya Bedford, University of Central Florida  
Joseph Canada, University of Central Florida  
Steve G. Sutton, University of Central Florida  
Discussant: Kevin Kobelsky, Baylor University

**Session E: XBRL (SET Sponsored)**

*(Specialized Knowledge and Applications – Advanced - 1.5 CH)*

**Moderator:** Roger Debreceny, University of Hawai'i at Mānoa

*Nonprofessional Investors' Perceptions of the Efficiency and Effectiveness of XBRL-Enabled Financial Statement Analysis and of Firms Providing XBRL-formatted Information*

Robert Pinsker, Old Dominion University

Patrick Wheeler, University of Missouri-Columbia

*Computer-Assisted Tools for Auditing XBRL Documents*

Efrim Boritz, University of Waterloo)

Won Gyun No, Iowa State University

*Applying XBRL in an Accounting Information System Designed Using the REA Approach: An Instructional Case*

Jacob Peng, University of Michigan – Flint

C. Janie Chang, San Diego State University

**Session F: Effects of IFRS on Information Systems,**

*(Accounting - Advanced - 1.0 CH)*

**Moderator:** Marcus Odom, Southern Illinois University

Fred Barros, Senior Manager, KPMG IT Advisory Services, Charlotte Office

3:15 pm – 3:45 pm

**Break**

3:45 pm – 5:15 pm

**Concurrent Sessions**

**Session G: Developing Expertise**

*(Specialized Knowledge and Applications – Advanced - 1.5 CH)*

**Moderator:** Martha Eining, University of Utah

*Designing Fraud Risk Assessment Decision Aids to Promote the Acquisition of Expertise*

Britton McKay, Georgia Southern University

Carolyn Strand Norman, Virginia Commonwealth University

Jacob M. Rose, Southern Illinois University

Discussant: Mary Curtis, University of North Texas

\*\*\***Best Paper Nominee**\*\*\*

*The Effects of Decision Aid Structural Restrictiveness on Decision-making Outcomes*

Poh-Sun Seow, University of Melbourne

Discussant: Brad Schafer, University of South Florida

**Session H: Continuous Auditing, Information Assurance, and IT Governance (SET Sponsored)**

*(Auditing - Advanced - 1.5 CH)*

**Moderator:** Robert Biscontri, University of Manitoba

*Audit Automation for Implementing Continuous Auditing: Principles and Problems*

Michael G. Alles, Rutgers University

Alexander Kogan, Rutgers University

Miklos A. Vasarhelyi, Rutgers University

*Agent Modeling of Information Assurance*

Robert Nehmer, Oakland University

*IT Governance and Process Maturity*  
Roger Debrecey, University of Hawai'i at Mānoa  
Glen L. Gray, California State University at Northridge

6:00 pm – 10:00 pm

**Dinner and Entertainment**  
Spirit Line Dinner Cruise

**SATURDAY, JANUARY 10 – IS SECTION MIDYEAR MEETING**

7:00 am - 2:00 pm

**Registration**

7:30 am – 8:30 am

**Breakfast**

8:30 am – 10:00 am

**Concurrent Sessions**

**Session I: IT and Management**

*(Business Management & Organization – Advanced - 1.5 CH)*

**Moderator:** Lorraine Lee, University of North Carolina, Wilmington

*Impact of Top Management Team on Firm Performance in Small and Medium Sized Enterprises*

Sandra J. Cereola, Winthrop University

Benson Wier, Virginia Commonwealth University

Carolyn Strand Norman, Virginia Commonwealth University

Discussant: Mary Hill, Kennesaw State University

*Determinants and Consequences of CIO Compensation*

Vernon J. Richardson, University of Arkansas

V. Sambamurthy, University of Arkansas

Juan Manual Sanchez, University of Arkansas

Rodney Smith, California State University Long Beach

Discussant: Andrea Kelton, University of South Florida

**Session J: Financial Statement Fraud, Information Quality, and Accounting Language (SET Sponsored)**

*(Auditing - Advanced - 1.5 CH)*

**Moderator:** Robert Nehmer, Oakland University

*A Meta-learning Approach to Predicting Financial Statement Fraud*

Thomas E. McKee, Medical University of South Carolina; Norwegian School of Economics and Business Administration

*Are Online Reviews Just Noise? The Truth, the Whole Truth, or Only the Partial Truth?*

Nan Hu, Singapore Management University

Ling Liu, University of Wisconsin Eau Claire

Vallabh Sambamurthy, Michigan State University

Bin Chen, Singapore Management University

*A Comparison of Language in the Codification of the FASB and its Predecessors Pronouncements*

Margaret R. Garnsey, Siena College

**Session K: Planning for AACCommons**

*(Specialized Knowledge and Applications - Advanced - 1.5 CH)*

**Co-Moderators:** Robert Nehmer, SET Section AACCommons Editorial Board Member, Oakland University

Marilyn Prosch, IS Section AACCommons Editorial Board Member & Chair IS Cmte on AACCommons, Arizona State Univ

10:00 am – 10:30 am

**Break**

10:30 am – 12:00 pm

**Concurrent Sessions**

**Session L: Management Issues in Information Technology**

*(Business Management and Organization - Advanced - 1.5 CH)*

**Moderator:** Audrey Scarlata, East Carolina University

*The Determinants and Consequences of Information Technology Excellence*

Adi Masli, University of Arkansas

Vernon J. Richardson, University of Arkansas

J. Manuel Sanchez, University of Arkansas

Rodney E. Smith, California State University Long Beach

Discussant: Jennifer Blaskovich, University of Nebraska, Omaha

*IT Alignment, IT Architecture and Firm Performance*

Adi Masli, University of Arkansas

Vernon J. Richardson, University of Arkansas

J. Manuel Sanchez, University of Arkansas

Viswanath Venkatesh, University of Arkansas

Discussant: Theo Stratopoulos, University of Waterloo

*The Joint Impact of XBRL, Semantic Web and Web Services upon Financial Information Provision and Consumption*

Li Qin, Fairleigh Dickinson University

Discussant: Eileen Taylor, North Carolina State University

**Session M: Interactive Accounting: The Technical Possibilities Workshop  
(SET Sponsored)**

*(Specialized Knowledge and Applications - Advanced - 1.5 CH)*

Michael G. Alles, Rutgers University

Alexander Kogan, Rutgers University

Graham Gal, University of Massachusetts at Amherst

William E. McCarthy, Michigan State University

Noon – 1:30 pm

**Luncheon, Awards**

Elaine Mauldin, IS Section President, University of Missouri

**Speaker:** *Green IT and the Bottom Line*

Matt Bishop, Principal, KPMG IT Advisory Services, Dallas Office

1:45 pm – 3:15 pm

**Concurrent Sessions**

**Session N: Management Issues in Information Technology**

*(Business Management & Organization - Advanced - 1.5 CH)*

**Moderator:** Jamey Worrell, University of Alabama, Birmingham

*The Role of Politics and Institutional Isomorphism in the Recommendation to Outsource in the Post-SOX environment*

Jennifer Blaskovich, University of Nebraska-Omaha

Natalia Mintchik, University of Missouri-St. Louis

Discussant: Stacy Kovar, Kansas State University

*Uncertainty and the Decision to Manage Earnings*

Theophanis C. Stratopoulos, University of Waterloo

Discussant: Gary Peters, University of Arkansas

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**Session O: Panel Planning for the Future Directions of the IS Section**

*(Business Management & Organization - Advanced - 1.5 CH)*

**Moderator:** Elaine Mauldin, University of Missouri

Nancy Bagranoff, Old Dominion University

Martha Eining, University of Utah

Vernon Richardson, University of Arkansas

Steve Sutton, University of Central Florida

7:00 pm – 9:00 pm

**Conference Closing Dinner** (optional)

# 2009 AIS New Scholar Consortium Sponsored by the KPMG Foundation

January 8, 2009

*(Specialized Knowledge and Applications - Advanced - 7.0 CH)*

## **WEDNESDAY, JANUARY 7**

6:00 pm – 8:00 pm

### **Early Bird Reception**

## **THURSDAY, JANUARY 8**

8:30 am – 8:50 am

### **Welcome and Networking Exercise**

Brad Tuttle, University of South Carolina

8:50 am – 10:15 am

### **Panel on Effective Teaching of AIS**

**Moderator:** Robin Pennington, North Carolina State University

#### *Course Development*

Robin Pennington, North Carolina State University

#### *Developing and Using Cases and Other Materials*

Faye Borthick, Georgia State University

#### *Working with Graduate Students and Curriculum*

Christopher Wolfe, Texas A&M University

#### *Teaching Accounting Students from the MIS PhD Perspective*

Robert Fuller, University of Tennessee

#### *Out of the Box Teaching Ideas - Successes and Failures*

Dan Stone, University of Kentucky

10:15 am – 10:30 am

### **Break**

10:30 am – 11:20 am

### **Frontiers in AIS Research**

Miklos Vasarhelyi, Rutgers

11:20 am – 12:10 pm

### **“How to Get Tenure – Beginning While You are a Student”**

Brad Tuttle, University of South Carolina

12:10 pm – 1:30 pm

### **Luncheon**

1:30 pm – 3:00 pm

### **Roundtable Discussion of Current AIS Topics and Closing Remarks**

**Moderator:** Brad Tuttle, University of South Carolina

#### **Panelists:**

Elaine Mauldin, IS Section President, University of Missouri

Bruce Dehning, IS Section Past President, Chapman University

Vern Richardson, IS Section President-Elect, University of Arkansas

Marcus Odum, IS Section Treasurer, Southern Illinois University

Stacy Kovar, IS Section Secretary, Kansas State University

3:00 pm – 3:30 pm

### **Break**

3:30 pm – 5:30 pm

### **JIS Research Workshop**

# 2009 Workshop on IT Governance and Assurance (WITGA)

January 7-8, 2009

*(Auditing - Advanced - 4.0 CH)*

**Moderator:** Roger Debreceeny, University of Hawai'i at Manoa

## **WEDNESDAY, JANUARY 7**

6:00 pm – 8:00 pm

### **Early Bird Reception**

## **THURSDAY, JANUARY 8**

1:00 pm – 3:00 pm

### **Gary Bannister, Manager of ValIT Initiatives, ISACA**

Gary will provide an in-depth update on recent developments in IT Governance,

including CobiT, ValIT, IT Control Objectives for SOX and Basel II and the forthcoming COBIT/Risk framework as set out in the ITGI document "Enterprise Risk: Identify, Govern and Manage IT Related Risk" forthcoming in late 2008.

Gary will also provide guidance on embedding the various teaching and learning resources from ISACA into the AIS and auditing curricula and gain feedback from faculty.

3:00 pm – 3:30 pm

### **Break**

3:30 pm – 5:30 pm

### **Faculty presentations on teaching IT Governance and Assurance.**

Del DeVries, Belmont University  
Uday Murthy, University of Southern Florida  
Ed O'Donnell, University of Kansas  
Paul Steinbart, Arizona State University  
Brad Tuttle, University of South Carolina

Each faculty will discuss the course that they teach; how the course fits within the overall design for the degree, the integration of IT governance and assurance into the course, resources used and assignments set and, most importantly, provide tips and tricks.

We conclude with an open discussion on teaching and researching IT governance and assurance.

# LIST OF REGISTRANTS

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