**American Accounting Association**

## 2010 Information System Section
## Mid-Year Meeting and
## AIS New Scholar Information Conference

**January 7-9, 2010**
**Hilton Clearwater Beach | Clearwater Beach, Florida**

| **Meeting Information** | **Program** | **Hotel Information** |
| **Online Registration** | **Mail/Fax Registration** |
| **New Scholars Consortium Program** |

### Program

**Thursday, January 7**

7:30 AM – 8:30 AM    **Breakfast**

8:30 AM – 5:00 PM    **New Scholar Information Conference (NSIC)**

1:00 PM – 5:00 PM

**CPE: Workshop on Automating Internal Controls**
**Auditing – Advanced – 4.5 CH**

Rosemary Amato, CMA, CISA, CPA - IMA Board Member and Director in Deloitte's Enterprise Risk Services practice.

William Thomas, CISA, CFE, CIA - Managing Director in the Protiviti Tampa office and leads Protiviti's Southeast Region Internal Audit Practice and the national Healthcare Internal Audit practice.

Jose Torres, CISA, CISSP - Managing Director in the Protiviti Tampa office and leads Protiviti's Florida CIO Solutions practice.

3:30 PM – 5:30 PM    **Committee Meeting**

5:30 PM – 7:00 PM    **Welcome Reception**

**Friday, January 8**

7:00 AM – 8:00 AM    **Continental Breakfast**

8:15 AM – 9:45 AM

**Welcome and Plenary Session**
**Specialized Knowledge and Applications – Advanced – 1.5 CH**

John Tonnison, Senior Vice President, Information Technology, The Americas at Tech Data Corporation

9:45 AM – 10:15 AM    **Break**

10:15 AM –12:00 PM

**Concurrent Sessions**

**Session 1: IS Research (A) Internal Controls, IT Risk and**

**Sarbanes-Oxley**
**Auditing – Advanced – 1.5 CH**
**Moderator:** Elaine Mauldin, University of Missouri

CEO, CFO & CIO Engagement in Information Technology
Management: The Disciplinary Effects of Sarbanes-Oxley
Information Technology Material Weaknesses
Adi Masli, University of Arkansas
Vernon J. Richardson, University of Arkansas
Marcia Weidenmier Watson, Mississippi State University
Robert W. Zmud, University of Oklahoma
**Discussant:** Georgia Smedley, University of Missouri Kansas
City

What Can We Learn from Critical Clusters of Internal Control
Weaknesses?
Efrim Boritz, University of Waterloo
Louise Hayes, University of Waterloo
Jee-Hae Lim, University of Waterloo
**Discussant:** Audrey Scarlata, University of Kentucky

Is it All Good? Evidence about IS/IT Risks from SEC Filings
Eileen Z. Taylor, North Carolina State University
Jennifer Blaskovich, University of Nebraska – Omaha
Christopher J. Davis, University of South Florida – St
Petersburg
**Discussant:** Sonia Vilvoskey, Bentley

**Session 2: IS Education (A) Using technology in the classroom**
**Specialized Knowledge and Applications – Advanced – 2 CH**
**Moderator:** Ronny Daigle, Sam Houston State University

Using Graphical Representations of Business Processes in
Evaluating Internal Control
A. Faye Borthick, Georgia State University
Gary P. Schneider, Quinnipiac University
Anthony O. Vance, Brigham Young University

North Carolina State University: Implementing PeopleSoft
Student Information System
Marianne Bradford, North Carolina State University

Fiduciary Fraud: the Case of Glary & Israel, P.A.
Jeffrey E. Michelman, University of North Florida
Bobby Waldrup, University of North Florida
Robert D. Slater, University of North Florida

**Session 3: SET Research (A) Information Retrieval and Reporting**
**Accounting – Advanced – 2 CH**
**Moderator:** TBA

Improving Information Retrieval from Accounting Documents: A
Prototype Digital Thesaurus for Employee Benefits
Ingrid E. Fisher, The University at Albany
Margaret R. Garnsey, Siena College

Beyond the Numbers: Using Style and Content Features of

Annual Reports To Enhance Fraud Detection
Sunita Goel, Siena College

Enhancing Electronic Reporting in Business Information Supply
Chain: Using XBRL to Establish the Enterprise Reporting
Engine
Chi-Chun Chou, Tamkang University
C. Janie Chang San Diego State University
**Discussant:** TBA

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| 12:00 PM – 1:15 PM | **Lunch**<br>**<span style="color:red">Specialized Knowledge and Applications – Advanced – 1 CH</span>**<br>**Guest Speaker – Al Castro, KPMG Forensics** |
| 1:30 PM – 3:00 PM | **Concurrent Sessions** |

**Session 4: IS Research (B) - IT Investments, Innovation and
Earnings Management**
Accounting – Advanced – 1.5 CH
**Moderator:** Maureen Mascha, Marquette University

Business Value of Partner's IT Investments: Value Co-creation
and Appropriation Between Customers and Suppliers
Vernon Richardson, University of Arkansas
Pankaj Setia, University of Arkansas
Rod Smith, Cal State Long Beach
**Discussant:** Thomas G Calderon, The University of Akron

Empirical Evidence on the Role of IT Innovation Capability on
Value Creation During the Recession of Early 2000s
Chen Changling, University of Waterloo
Jee-Hae Lim, University of Waterloo
Theophanis C. Stratopoulos, University of Waterloo
**Discussant:** John Morris, Kansas State University

The Effect of Enterprise Systems on Management Forecast
Quality and Earnings Management Properties
C. Alberto Dorantes, UTESM – Queretaro
Chan Li, University of Pittsburgh
Gary Peters, University of Arkansas
Vernon J. Richardson, University of Arkansas
**Discussant:** Gary Schneider, Quinnipiac University

**Session 5: IS Research (C) Knowledge and Decision Making**
**<span style="color:red">Accounting – Advanced – 2.0 CH</span>**
**Moderator:** Dan Stone, University of Kentucky

The Impact of Tagging Qualitative Financial Information on
Investor Decision Making: Implications for XBRL
Vicky Arnold, University of Central Florida and University of
Melbourne
Jean C. Bedard, Bentley University and University of New
South Wales
Jillian Phillips, University of San Diego
Steve G. Sutton, University of Central Florida and University of
Melbourne

**Discussant:** Bruce Ian Davidson, Florida State University

The Effect of Knowledge Type on Shared IS-Business
Knowledge: Antecedents and Consequences
M. Dale Stoel, Miami University
Waleed A. Muhanna, Ohio State University
**Discussant:** Mary Curtis, University of North Texas

Preventive and Detective Controls: An Experimental
Examination of Control Effectiveness and Costs
Margaret H. Christ, University of Georgia
Scott Emett, Brigham Young University
Scott L. Summers, Brigham Young University
David A. Wood, Brigham Young University
**Discussant:** Kathy Hurtt, Baylor University

**Session 6: SET Research (B) Artificial Intelligence**
**Specialized Knowledge and Applications – Advanced – 1.5 CH**
**Moderator:** TBA

Using Artificial Neural Networks (ANNs) to Investigate the
Usefulness of Accounting Information in the Egyptian Settings
Dina F. El-Mahdy, Virginia Commonwealth University

Which Machine-Learning Models Best Predict Online Auction
Seller Deception Risk?
David Lary, NASA
Alexey N. Nikitkov, Brock University
Dan N. Stone, University of Kentucky

Absolute and Relative Rarity in Financial Statement Fraud
Detection
Johan L. Perols, University of San Diego
**Discussant:** TBA

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| 3:00 PM – 3:30 PM | **Break** |
| 3:30 PM – 5:00 PM | |

**General Session: XBRL research and teaching in AIS:
The road ahead or a dead end?**
**Specialized Knowledge and Applications – Advanced – 1.5 CH**
**Moderator:** Michael Alles, Rutgers University

**Panel**
*Stephanie Farewell*, University of Arkansas Little Rock
*Jim Hunton*, Bentley University
*William McCarthy*, Michigan State University
*Skip White*, University of Delaware

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| 6:00 PM – 8:00 PM | Dinner on the Beach |
| **Saturday, January 9** | |
| 7:30 AM – 8:30 AM | **Continental Breakfast** |
| 8:30 AM – 9:45 AM | |

**Concurrent Sessions**

**Session 7: IS Research (D) -- Impacts of New Technologies and**

**Implementations**
**Specialized Knowledge and Applications – Advanced – 1.5 CH**
**Moderator:** Martha Eining, University of Utah

Impact of Alternative Service Channels on Bank Efficiency
Rajiv Banker, Temple University
Pei-Yu Chen, Temple University
Fang-Chun Liu, Temple University
Chin-Shyh Ou, National Chung Cheng University
**Discussant:** Juan Manuel Sanchez, University of Arkansas

XBRL Implementation: A Field Investigation
Diane Janvrin, Iowa State
Won Gyun No, Iowa State
**Discussant:** Skip White, University of Delaware

**Session 8: IS Education (B) – Technology in the classroom**
**Accounting – Advanced – 1.5 CH**
**Moderator:** DeWayne Searcy, Auburn University

*Adios! Airways SA: A Case Study on Mapping Financial*
*Statements to the IFRS XBRL Taxonomy*
Roger Debreceny, University of Hawai`i at Mānoa
Stephanie Farewell, University of Arkansas at Little Rock

*Tagging Adios! Airways SA: A Case Study on Generating*
*Tagged Financial Statements with the IFRS XBRL Taxonomy*
Stephanie Farewell, University of Arkansas at Little Rock
Roger Debreceny, University of Hawai'i at Mānoa

**Session 9: Research and Education Forum**
**Specialized Knowledge and Applications – Advanced – 1.5 CH**

*An Instructional Case of Information Systems Control*
Melissa Walters, University of Tampa

*Federal Support for Information Assurance Education:*
*Opportunities for Accounting Information Systems Programs*
Jane Fedorowicz, Bentley University
Scott R. Boss, Bentley University

*Examining the Effects of Knowledge Structures on*
*Post-Implementation ERP-Business Fit: A Knowledge Based*
*View Perspective*
James L. Worrell, University of Alabama Birmingham
Molly M. Wasko, Florida State University

*Offshoring and Internal Controls: A Research Agenda*
Partha S Mohapatra, Morgan State University
Li Xu

*The Impact of Website Design on the Perceived Credibility of*
*Internet Financial Reporting*
Christopher D. Allport, University of Alabama Huntsville
John Pendley, University of Alabama in Huntsville

*Voluntary Disclosure of IT Investments*

Joung W. Kim, Nova Southeastern University
Jee-Hae Lim, University of Waterloo

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| 9:45 AM – 10:15 AM | **Break** |
| 10:15 AM – 12:00 PM | |

**Concurrent Sessions**

**Session 10: IS Research (E) - Decision Aids and Decision Making**
**Specialized Knowledge and Applications – Advanced – 2 CH**
**Moderator:** Bonnie Morris, West Virginia University

*Mitigating Escalation of Commitment: An Investigation of the
Effects of Priming and Decision Making Setting in Capital
Project Continuation Decisions*
Ann C. Dzuranin, Northern Illinois University
**Discussant:** Jurgen Sidgeman, University of Wisconsin
Milwaukee

*The Effects of Decision-Aid Design on Auditor Performance
in Internal Control Evaluation Tasks*
Uday Murthy, University of South Florida
Patrick Wheeler, University of Missouri
**Discussant:** Siew Chan, Washington State University

*Just Reboot and it Will Go Away: A Preliminary Model of
Heuristic-Systematic Decision Making When Encountering
Software Exceptions*
Joshua M. Davis, College of Charleston
Brad Tuttle, University of South Carolina
**Discussant:** Robin Pennington, North Carolina State

**Session 11: SET (C) Panel - The Impact of Technology on Assurance
in the 21st Century**
**Audit – Advanced – CH 2**
**Moderator:** Graham Gal, University of Massachusetts at Amherst

**Panelists:**
Glen Gray, California State University Northridge
Rajendra P. Srivastava, The University of Kansas
Michael Alles, Rutgers University Newark
Efrim Boritz, University of Waterloo

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| 12:15 PM – 1:30 PM | |

**Lunch**

Remarks by Kevin Stocks, AAA President-Elect
Remarks by Journal Editors
Paul Steinbart, Journal of Information Systems
Jim Hunton, The Accounting Review
Andreas Nicolaou, International Journal of AIS

Presentation of Awards for Best Research Paper, Best
Education Paper, and IMA Case Award
Closing remarks by Vern Richardson

**Special Acknowledgement to KPMG Foundation**

We are grateful to the KPMG Foundation for providing funding and speakers for the IS Section Mid–Year Meeting. The funding is very generous and has allowed us to provide you with a first–class meeting in every respect. <u>Please take the time to thank KPMG representatives and speakers present at this meeting.</u> Without support from KPMG Foundation, we would not be able to provide many of the extras that you have enjoyed!!

<div align="center">Again, thank you KPMG!</div>

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**Note:** The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment.  Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red.  Each Credit Hour is based on 50 minutes.  The Program Level for each of these sessions is Basic, unless otherwise stated.  Delivery Method: Group Live

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<div align="center">Back to the Information Systems Section Home Page
Back to AAA Home Page</div>