**Schedule for 17th Annual SET Workshop**

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| **Time** | **Primary Author** | **Email** | **Title** |
| 8:00 AM | Dave Henderson | [HendersonDL@cofc.edu](mailto:HendersonDL@cofc.edu) | A Structural Model of the Determinants Of XBRL Adoption |
| 8:30 AM | Diane Janvrin | [djanvrin@iastate.edu](mailto:djanvrin@iastate.edu) | Research Framework for Examining XBRL Software to Extend Taxonomies and Create Instance Document |
| 9:00 AM | Denise Amrhein | smfarewell@ualr.edu | Using REA as an ontology for creating extensions to the XBRL GL taxonomy |
| 9:30 AM | Margaret R. Garnsey | [garnsey@siena.edu](mailto:garnsey@siena.edu) | A Preliminary Examination of Differences in Language between U.S. GAAP and International GAAP |
| 10:00 AM | Andreas I. Nicolaou | [anicol@bgsu.edu](mailto:anicol@bgsu.edu) | Integrated Information Systems and Transparency in Business Reporting |
| 10:30 AM | E. Bonsón-Ponte | [virginia.cortijo@decd.uhu.es](mailto:virginia.cortijo@decd.uhu.es) | An institutional approach to explain the adoption of technical innovations |
| 11:00 AM | Naman K. Desai | [nkd04c@garnet.acns.fsu.edu](mailto:nkd04c@garnet.acns.fsu.edu) | Continuous Auditing, External Auditors’ Reliance, and Manager Choice |
| 11:30 AM | John J. Cheh | [cheh@uakron.edu](mailto:cheh@uakron.edu) | Finding Determinants of Internal Control Weaknesses |
| 12:00 PM | *Lunch Break* | | |
| 1:00 PM | Roberta Ann Barra | [Roberta.barra@hawaii.edu](mailto:Roberta.barra@hawaii.edu) | Non-Equational Databases, Equational Zero Vector Databases, and Inherent Internal Control |
| 1:30 PM | Robert Nehmer | [nehmer@oakland.edu](mailto:nehmer@oakland.edu) | Agent Modeling of Information Assurance |
| 2:00 PM | Steven Hornik | [shornik@bus.ucf.edu](mailto:shornik@bus.ucf.edu) | Engaging Accounting?  Does Second Life enable an engaging learning environment in a first year financial accounting course? |
| 2:30 PM | Brigitte W. Muehlmann | [bmuehlmann@suffolk.edu](mailto:bmuehlmann@suffolk.edu) | Tax Strategy Patents: Intelligent or Just Useful for Tax Advising? |
| 3:00 PM | Nan Hu | [hunan@smu.edu.sg](mailto:hunan@smu.edu.sg) | The Value Implication of Consumer Review |
| 3:30 PM | Kimberly A. Zahller | kazahller@msn.com | Knowledge Acquisition with a Web-Based Knowledge Management System |
| 4:00 PM | *Research Opportunities Panel* | | |
| 4:30 PM | Close |  |  |