**Collected Papers of the 19th Annual Research Workshop on Strategic and Emerging Technologies**

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**19th Annual Research Workshop on Strategic and Emerging Technologies**

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| 8:00 AM to 9:45 AM Research Papers: Session 1 | |
| Flex or Break? Causes and Consequences of Extensions in XBRL Disclosures to the SEC  Roger Debreceny (University of Hawai`i at Mānoa), Stephanie Farewell  (University of Arkansas at Little Rock), Maciej Piechocki (International  Accounting Standards Committee Foundation), Carsten Felden (Technische  Universität Bergakademie, Freiberg), André Gräning (Technical University,  Dresden), and Alessandro d’Eri (International Accounting Standards Board) | 1 |
| Simultaneous Adoption of IFRS and XBRL: The Case of Israel  Ariel Markelevich (Suffolk University), Lewis Shaw (Suffolk University), and  Hagit Weihs (Brandeis University) | 2 |
| Limited Business Knowledge Investors’ Reaction To Non-Independent Assurance Provided On Xbrl-Generated Nonfinancial Disclosures  Reginald Wilson (Jackson State University) | 3 |
| XBRL: A Silver Bullet for Forensic Accounting  Jay Shinde (Eastern Illinois University) and Uday Shinde (Southern Illinois  University) | 4 |
| Fraud prevention software and its impact on decision making  Esperanza Huerta (University of Texas at El Paso), TerryAnn Glandon University  of Texas at El Paso), and Yanira Petrides (Instituto Tecnológico Autónomo de  México) | 5 |
| 9:45 AM to 10:15 AM Coffee Break | |
| 10:15 AM to 12:00 PM Research Papers: Session 2 | |
| The Roots of Fairness in Accounting  Phyllis L. Mo (Lingnan University) and Kinsun Tam (University at Albany, State  University of New York) | 6 |
| Auditing for Honesty: How True are Annual Reports - A Linguistic Analysis  Sunita Goel (Siena College) | 7 |
| Cluster Analysis for Anomaly Detection in Accounting Data  Sutapat Thiprungsri (Rutgers University) | 8 |
| Using Belief Functions in Software Agents to Test the Strength of Application Controls: A Conceptual Framework  Robert Nehmer (Oakland University) and Rajendra P. Srivastava (University of  Kansas) | 9 |
| An OCL Framework for Representing Internal Controls in an REA Framework  Graham Gal (University of Massachusetts Amherst), Guido Geerts (University of  Delaware), and William E. McCarthy (Michigan State University) | 10 |
| 12:00 PM to 1:00 PM Lunch (on your own) | |
| 1:00 PM to 2:15 PM Research Papers: Session 3 | |
| The Knowledge Organisation and the Role of Accounting Events  Robert G. Biscontri (University of Manitoba) | 11 |
| Accounting Information Inconsistencies and their Effects on Insolvency Prediction Models  Ricardo Lopes Cardoso (Getulio Vargas Foundation, Rio de Janeiro, RJ, Brazil),  Alexandre Mendes (The University of Newcastle, Callaghan, NSW, Australia),  Poueri do Carmo Mário (Federal University of Minas Gerais, Belo Horizonte, MG,  Brazil), Antonio Lopo Martinez (FUCAPE Business School, Vitória, ES, Brazil),  and Felipe Ramos Ferreira (Getulio Vargas Foundation, Rio de Janeiro, RJ, Brazil) | 12 |
| Remote Audit: A Review of Audit-Enhancing Information and Communication Technology Literature  Ryan A. Teeter (Rutgers University) and Miklos A. Vasarhelyi (Rutgers  University) | 13 |
| Automating the Process of Taxonomy Creation and Comparison of Taxonomy Structures  Vasundhara Chakraborty (Rutgers University) and Miklos A. Vasarhelyi (Rutgers  University) | 14 |
| 2:15 PM to 2:45 PM Coffee Break | |
| 2:45 PM to 3:45 PM Research Papers: Session 4 | |
| Automatic Classification of the Accounting Literature  Vasundhara Chakraborty (Rutgers University), Miklos A. Vasarhelyi, and Victoria  Chiu (Rutgers University) |  |
| Feeding the Information Value Chain: Deriving Analytical Ratios from XBRL filings to the SEC  Roger Debreceny (University of Hawai`i at Mānoa), Alessandro d’Eri  (International Accounting Standards Board), Carsten Felden (Technische  Universität Bergakademie, Freiberg), Stephanie Farewell (University of Arkansas  at Little Rock), and Maciej Piechocki (International Accounting Standards  Committee Foundation) | 15 |
| XBRL Taxonomy Extensions and their Effects on Investor Decisions  Cassy D. Henderson (University of Texas at El Paso), TerryAnn Glandon  (University of Texas at El Paso), and Esperanza Huerta (University of Texas at El  Paso) | 16 |
| XBRL has Arrived: But are U.S. Students Ready?  Uday Shinde (Southern Illinois University) and Jay Shinde (Eastern Illinois  University) | 17 |
| 3:45 PM to 4:30 PM Research Papers: Session 5 | |
| Future Factory Academic Accounting Research Publications: An Exploratory Study of Evidence from Patented Inventions  Brigitte W. Muehlmann (Suffolk University) and Priscilla A. Burnaby (Bentley  University) | 18 |
| Real-time Pricing Strategy for Wireless Networks  Qi Liu (Rutgers University) and Miklos A. Vasarhelyi (Rutgers University) | 19 |
| Incentives and Socialization Effects on Knowledge Sharing: An Experimental Investigation of Business Students  Aisha G. Meeks (Jackson State University) | 20 |
| Artificial Neural Networks (ANNs) and Value Relevance Research: A Road Ahead  Dina F. El-Mahdy (Virginia Commonwealth University) and Meha Kohli (Virginia  Commonwealth University) | 21 |