

Agenda:
Inaugural AAA-IS Mid-Year Conference



Thursday, January 10, 2002

6:00pm-8:00pm Welcome Reception Graciously sponsored by Ernst & Young, LLP

Friday, January 11, 2002

8:00am-9:15am Continental Breakfast and Networking Opportunity

9:15am-10:00am - Opening Welcome and Inaugural Plenary

Welcome: Amy Ray, Bentley College

Plenary Speaker: Peter Wilson, Joseph L. Sweeney Chair in Finance, Boston College, and
President-Elect of American Accounting Association

10:00am-10:30am – Coffee Break

10:30am-12:00am - IT and Decision Making Papers

Session Moderator: Greg Gerard, Florida State University

Web Assurance Seals: How and Why They Influence Consumers' Decisions

Authors: Marcus Odom, Southern Illinois University; Anand Kumar, Southern
Illinois University; Laura Saunders, Deloitte & Touche, LLP
Presenting Author: Marcus Odom

Discussant: Elaine Mauldin, University of Missouri

Impression Management With Graphs: Effects on Choices

Authors: Vairam Arunachalam, Univ. of Missouri; Buck K.W. Pei, Arizona State
University; Paul John Steinbart, Arizona State University
Presenting Author: Vairam Arunachalam

Discussant: David Plumlee, University of Utah

12:00 – 1:30pm Lunch and Networking Opportunity

1:30pm-2:15pm - IS Section Business Discussion

AAA-IS Chair: Ralph Viator, Texas Tech University

Friday, January 11, 2002 (continued)

2:15pm-3:00pm - Decision Support Paper

Moderator: Patrick Wheeler, University of South Florida

A Longitudinal Study of Applicable Decision Aids for Detailed Tasks in a Financial Audit

Authors: Mohammad J. Abdolmohammadi; Bentley College; Catherine Usoff,
Bentley College

Presenting Author: Mohammad J. Abdolmohammadi

Discussant: K Hurtt, University of Wisconsin

3:00pm-3:30pm Coffee Break

3:30pm-5:00pm - IT Innovation and Changes in Business Processes

Moderator: Jack Cathey, University of North Carolina, Charlotte

KPMG Knowledge Management: From Shadow Partner to K-Man to K-Web to K-World to Cering

Author: Dan O'Leary, University of Southern California

Presenting Author: Dan O'Leary

Discussant: Sri Ramamoorti, Arthur Andersen

Designing and Manufacturing of an Intelligent Financial Reporting and Auditing Agent with Net Knowledge(FRAANK)

Authors: Aleksandr Kogan, Rutgers University; Kay Nelson, Ohio State University;
Rajendra P. Srivastava, University of Kansas; Miklos A. Vasarhelyi, Rutgers
University; Matthew Bovee, University of Kansas

Presenting Author: Aleksandr Kogan

Discussant: Tom Horton, National Association of Corporate Directors

6:00pm-7:30pm Reception and Champagne Toast

Graciously Sponsored by Bentley College

Saturday, January 12, 2002

7:30am-9:00am Continental Breakfast

8:00am-9:00am Paper Forum

9:00am-10:30am - Strategic Impacts of IT Investment

Moderator: Tanya Benford, Texas A&M University

Impact of IT on Public Accounting Firm Productivity

Authors: Rajiv D. Banker, Hsihui Chang, Yi-ching Kao, all at University of Texas, Dallas

Presenting Author: Yi-ching Kao

Discussant: Bruce Dehning, University of New Hampshire

**The Value Relevance of Information Technology Investment Announcements:
Incorporating Industry Strategic IT Role**

Authors: Vernon J. Richardson, University of Kansas; Robert W. Zmud, University of Oklahoma

Presenting Author: Vernon J. Richardson

Discussant: Mark Anderson, University of Texas, Dallas

10:30am-10:45am Coffee Break

10:45am-12:15am Panel Session -

Accounting and IS Issues: Where Practitioners Would Like To See More Academic Research. (See attachment for panelist profiles**)**

Eric Cohen, Technical Lead to the XBRL.org Project, PricewaterhouseCoopers

Tom Horton, National Association of Corporate Directors

Charles LeGrand, Director of Technology for the Institute of Internal Auditors

Sri Ramamoorti, Principa, the Assurance Professional Standards Group, Arthur Andersen

12:15pm-1:00pm Lunch

1:00pm-5:15pm – Teaching Symposium

1:00 – 1:15 p.m. Introduction: Nancy A. Bagranoff, Miami University

1:15 – 2:15 p.m. Paper Session

Making Business Process Visible: Animating EDI and JIT Procurement

Faye Borthick, Georgia State University, Thomas Hall, Georgia State University,
Bradley Huchteman, Georgia State University, Justin Mulloy, Georgia State
University, Stephen D. Rehberg, Georgia State University

**Instructional Case - St. Patrick Company: Using Role Play To Examine Internal
Control and Fraud Detection Concepts**

Diane Janvrin, Iowa State University

An Examination of the Current State of AIS Education

Thomas G. Calderon, The University of Akron, John J. Cheh, The University of
Akron, Michael D. Chatham, The University of Akron

2:15 – 3:00 p.m. Panel Session

Teaching Can Inform Academic Research: A Panel on XBRL Experiences

Ali Abdolmohammadi, Bentley College, Jane Fedorowicz, Bentley College
Saeed Roohani, Bryant College, Neal Hannon, Bryant College

3:00 – 3:30 p.m. Break

3:30 – 4:30 p.m. Paper Session

Evaluation of System Security Controls

Cheryl L. Dunn, Florida State University, Gregory J. Gerard, Florida State
University, James L. Worrell, PricewaterhouseCoopers

Integrating Process Mapping into the AIS Students' Toolset

Marianne Bradford, Bryant College, Gordon Stroupe, EMC Corporation

**Using Corporate Documentation as Examples of Real Systems in An Introductory AIS
Course**

Sally Webber, Northern Illinois University, Bill Cummings, Northern Illinois
University

4:30 – 5:15 p.m. Panel Session

Faculty Internship Experiences

Stephanie Bryant, University of South Florida, Joe Callaghan, Oakland University,
Ron Clark, Auburn University

Plenary Speaker Profile: Peter Wilson.

G. Peter Wilson is the Joseph L. Sweeney Chair of Accounting at Boston College and has served on faculties at Lake-Sumter Community College, Carnegie-Mellon University, Stanford University, Harvard University, and the Massachusetts Institute of Technology. He is recognized nationally for his research and teaching, having published articles in several academic journals and received numerous teaching honors.

Professor Wilson's research investigates the usefulness and reliability of accounting numbers and the ways in which tax status, changes in tax rules, and non-tax business factors affect managers' investment, operating, financing, and reporting decisions. He teaches courses closely related to his research interests including analysis of corporate reports and taxes and economic behavior.

Professor Wilson has given over 150 speeches to academics and practitioners, served as a teaching consultant for a Big-Five public accounting firm, and develops and teaches short courses at a major investment firm and two Fortune-25 companies. He is creating text/software that is targeted to newcomers to accounting and seeks to integrate: financial, managerial, and tax reporting; research, teaching, and practice; procedural and conceptual skills; and the interplay between a reporting entity's business and accounting decisions and decisions by users of its accounting reports.

Professor Wilson received the American Accounting Association's Competitive Manuscript Award in 1986, the Distinguished Teaching Award at the Stanford Business School in 1988, and the Teacher of the Year Award at the Sloan School of Management, M.I.T., in 1995. He is a member of the American Accounting Association and the Financial Executives Institute. He was also a member of the Accounting Education Change Commission, is president-elect of the American Accounting Association, and has served on the Editorial Boards of *The Accounting Review*, *Journal of Accounting Research*, *The Financial Officer's Tax and Management Report*, and *Issues in Accounting Education*.

Panelist Profiles

Eric Cohen:

Eric E. Cohen, CPA, is PricewaterhouseCooper's technical lead to the XBRL.org project, which is bringing together stakeholders in the business and financial reporting information supply chain to create XML (Extensible Markup Language)-based tools to speed up the publication, delivery, reuse and analysis of business information using Internet technology. In that role, he is active in exploring the future of XML Encryption, continuous auditing and data level assurance, and merging EDI and XML for accounting, including the design of an international general ledger data format. Before XBRL, Mr. Cohen ran his own technology consulting business. He continues to be active in writing (author of John Wiley's "Accountant's Guide to the Internet") and speaking (immediate past chair of AICPA Technology Conference). He can be reached at eric.e.cohen@us.pwcglobal.com.

Thomas R. Horton:

After a long career at IBM, where he directed its largest systems development program, Tom became CEO of American Management Association, then a \$300 million nonprofit. He recently co-chaired, with The Institute of Internal Auditors, the White House Conference on Critical Infrastructure Assurance and has co-authored three IIA publications. A member of the Blue Ribbon Commission on Audit Committees, Horton serves on the Internal Auditing Standards Board. Chairman of The Commercial Bank in Ormond Beach, Fl, corporate director of TechnaHealth, a disease management company in Beverly Hills, CA, and an advisor to Who's Who in America, he earned his Ph. D. in mathematics at the University of Florida and holds several honorary degrees. Tom and his wife Marilou live in DeLand, Florida.

Charles H. Le Grand:

Charles LeGrand, CIA, CISA, CDP, is the Director of Technology Practices for The Institute of Internal Auditors. He previously served as The IIA's Chief Information Officer and as Director of Research for The IIA Research Foundation. He is responsible for development and operation of The IIA's ITAudit.org web site. LeGrand is staff liaison to The IIA's International Advanced Technology Committee and interfaces with other organizations concerned with technology and auditing. He worked with the U.S. President's Commission on Critical Infrastructure Protection (PCCIP, Executive Order 13010) and continues to work with the Critical Infrastructure Assurance Office (CIAO, Presidential Decision Directive 63) to address the roles of governance, management and auditing in assuring critical infrastructure protection. A recent project with the CIAO and other partners produced three reports on information security management, assurance and governance and a series of seven summit conferences beginning at the White House in April, 2000.

Sridhar Ramamoorti:

Sri Ramamoorti, Ph.D., ACA, CPA, CIA, CFE, CFSA, CRP, is currently a Principal in the Assurance Professional Standards Group (APSG)—a Firmwide technical, in-house consultative group--of Arthur Andersen LLP at its world headquarters in Chicago, Illinois. Sri specializes in derivatives auditing, fraud auditing, continuous auditing, auditing fair values, and academic research on auditing. Prior to joining the Firm, Sri was a Visiting Assistant Professor of Accountancy at the University of Illinois at Urbana-Champaign, where he taught Advanced Auditing. Before coming to the United States to pursue graduate studies, Sri worked as a staff

auditor for Ernst & Young in the Middle East. Sri earned his Ph.D. (Quantitative Psychology) degree from The Ohio State University. His research interests encompass mathematical and behavioral approaches to audit judgment and decision-making, artificial intelligence applications, measurement, valuation and reporting of intangible assets, internal auditing, and international accounting. Sri has published in, and serves on the editorial board of, numerous academic and professional journals.

Forum Papers: 8am-9am Saturday, 1/12/02

Title	Corresponding Author
1. Accounting for the Costs of Internal Use Computer Software: Does GAAP Reflect Different Application Development Approaches?	Arline Savage, Joseph Callaghan, Eileen Peacock
2. An Exploratory Analysis of the Adoption and Implementation of E-Procurement System Software and Implications for Supply Chain Management	Richard Palmer, Mahendra Gupta, Antonio Davila
3. Assessing the 07/31/2000 XBRL Taxonomy for Digital Financial Reports of Commercial and Industrial Firms	Matthew Bovee, Michael Ettredge, Rajendra P. Srivastava, Miklos Vasarhelyi
4. Beyond the Technology Revolution: Putting Practices into Context	Jesse Dillard, Kristi Yuthas
5. Determinants of a Sustainable Competitive Advantage Due to an IT-Enabled Strategy	Bruce Dehning
6. Impact Of Information Technology On Post-Earnings Announcement Drift	Sharad Asthana
7. Information Technology and Sustainable Competitive Advantage	Bruce Dehning, Theophanis Stratopoulos
8. Is Motivation to Use an Information System Derived from One's Motivation to Perform a Task?	Siew Chan, Martha M. Eining, R. David Plumlee
9. Moving Toward the Digital Retrieval of Accounting Standards: A First Look	Ingrid E. Fisher
10. System Documentation: The Interaction of Format and Gender in Detecting Sales Returns System Controls Errors	Vincent Owroso
11. The Influence of WebTrust™ on Consumer Purchases	Sally Webber, David H. Sinason
12. The Roles of Task and Technical Knowledge in Acceptance of Information Technology Among Preparers and Reviewers of Audit Workpapers	Jean C. Bedard, Michael L. Ettredge, Cynthia Jackson, Karla M. Johnstone
13. Toward Understanding User Acceptance Of Enterprise Resource Planning Systems	Sally Wright
The Role of AIS Educators in Charting the Course Through a Perilous Future	Jeff Romine, John R. Stewart
14. Using ABC/Balanced Scorecard to Implement ERP	George Joseph, Asha George, Chigbo Ofong
15. Web-Authoring with PageOut	Mark G. Simkin
16. The XML Alphabet Case	Clinton E. White, Jr.
17. Using ISACA Resources to Develop and Teach an IS Auditing Course	Martin J. Coe
18. Teaching REA Semantics Within an Information	Joseph Callaghan, Arline Savage,

Title	Corresponding Author
Engineering Framework	Eileen Peacock
19. Importance of Technology Competencies in Business School Curriculum	Richard B. Dull, Sally A. Webber, Barbara Apostolou, John M. Hassell
20. Technology, Accounting Education, and Accounting Curricula Change	George Joseph, Asha George
21. The Impact of Knowledge Management and Technology on the Accounting Profession and Accounting Education: A Cognitive Styles Assessment	Lewis Shaw