

2005 AAA-IS Section Mid-Year Conference

January 5 – 8, 2005
Crown Plaza Hotel
New Orleans, Louisiana

Wednesday, January 5, 2005

6:00 p.m. – 8:00 p.m. AIS New Scholar Consortium Reception

Thursday, January 6, 2005—AIS New Scholar Consortium, Sponsored by the KPMG Foundation

7:00 a.m. - 8:00 a.m. Breakfast

8:00 a.m. – 5:00 p.m. CPE Workshop, Semantic Modeling of Accounting Phenomena

Julie Smith David,
Arizona State
University
Bill McCarthy,
Michigan State
University

8:00 a.m. – 10:00 a.m. Cases and projects for teaching AIS (from C³)
Introduction to Accounting Information Systems: The AIS Spreadsheet
Project.

David Dearman, U. of Arkansas – Ft. Smith
Kim's Flowers
Stacy Kovar, Kansas State University
Smoky Mountain Smokestacks
Del DeVries, U. of Tennessee - Knoxville
First AIS Database SQL Project Using Access
Diane Jarvin, Iowa State University

10:00 a.m. -10:15 a.m. Break

10:15 a.m. – Noon Panel Discussion:
Assembling a tenurable AIS research portfolio
Elaine Mauldin, U. of Missouri
Scott Summers, Brigham Young University
Cheryl Dunn, Florida State University
Guido Geerts, U. of Delaware

- Noon - 1:15 p.m. Lunch (Joint with New Scholars, SMAP, and Exec. Comm.)
- 1:15 p.m. – 5:00 p.m. IS Section Executive Committee Meeting
- 1:15 p.m. - 1:45 p.m. Publishing in Accounting Journals
Jim Hunton, Bentley College/U. of Maastricht
- 1:45 p.m. - 2:30 p.m. Concurrent Sessions
PhD Students - Tips on the interview process, finding a job, and managing the first year as an assistant professor
Moderator: Cynthia Lohrke, Samford University
- New Assistant Professors - Generating research ideas after your dissertation, managing the third year review, etc.
Moderator: Mary Curtis, U. of North Texas
- 2:00 p.m. – 6:00 p.m. Registration
- 2:30 p.m. – 5:00 p.m. JIS Research Workshop
- 3:30 p.m. - 3:45 p.m. Break
- 5:00 p.m. – 5:30 p.m. New Scholar Closing Remarks
Bruce Dehning, Chapman University
Uday Murthy, U. of South Florida
- 6:00 p.m. – 8:00 p.m. Early Bird Welcome Reception
- 8:00 p.m. – 9:30 p.m. Hospitality Suite, desserts and snacks
Sponsored and hosted by the AIS educator's group
Burgundy Room

Friday, January 7, 2005—Regular IS-Section Midyear Meeting Begins

- 7:30 a.m. – 5:00 p.m. Registration
- 7:30 a.m. – 8:30 a.m. Continental Breakfast
- 8:30 a.m. – 10:00 a.m. Welcome and Plenary Session
Welcome and Introduction
Scott L. Summers, Brigham Young University
Plenary Speaker
Judy Rayburn – Carolyn Anderson Professor of Accounting at the U. of Minnesota and President-Elect, American Accounting Association

10:00 a.m. – 10:30 a.m. Coffee Break

10:30 a.m. – Noon

Concurrent Paper Session A

Moderator: Vijay Karan, Cal State – Fullerton

A Control Theory Model of Telework

James E. Hunton, Bentley College/U. of Maastricht

Discussant: Tanya Lee, U. of North Texas

Why Wait? Modeling the Factors that Influence the Decision of When to Learn a New Use of Technology

Chris Wolfe, Texas A&M University

Tina Loraas, Auburn University

Discussant: Grant Beck, University of Nevada – Las Vegas

Concurrent Paper Session B

Moderator: Lee Schiffel, SUNY – Geneseo

A Service Learning Course in Accounting Information Systems

Jacob Rose, Montana State University

Ania Rose, Montana State University

Carolyn Strand Norman, Virginia Commonwealth University

Trusted Imperial Banking Organization

(to get paper click on [this link](#), then click on “case study”)

Roger Debreceeny, University of Hawai'i

Steven De Haes, University of Antwerp Management School

Roger Lux, Farmers Insurance Group

John Mitchell, LHS Business Control

Ed O'Donnell, Arizona State University

Scott Summers, Brigham Young University

Wim Van Grembergen, University of Antwerp

Noon – 1:30 p.m.

Luncheon

Best Paper Awards

Speaker: Brad M. Tuttle – Professor at the U. of South Carolina and
Incoming Editor of the Journal of Information Systems,

1:30 p.m. – 3:30 p.m.

Concurrent Paper Session C

Moderator: Cynthia Jackson, Northeastern University

Quality Signals in an Online Auction Market for Accounting

Rajiv D. Banker, U. of California - Riverside

Iny Hwang, U. of Texas – Dallas

Discussant: Stacy Kovar, Kansas State University

Web Assurance: Impact of Assurance Seals and Seller Rating System on Trust Formation

Alex Kikitkov, Brock University, Ontario
Discussant: Stewart Leech, U. of Melbourne

Strategically Informed, Environmentally Conscious Information Requirements for Accounting Information Systems

Darrell Brown, Portland State University
Jesse Dillard, Portland State University
R. Scott Marshall, Portland State University
Discussant Kristi Yuthas, Portland State University

Concurrent Paper Session D

Moderator: Conni Lehmann, U. of Houston – Clear Lake

Filmore Foods: Assessing Internal Controls in a Computer-Based Information System

Jan E. Eighme, Miami University
Jeffrey Briggs, Controller, College of Mount St. Joseph

Due Diligence on Fast-Fashion Inventory through Data Querying

A. Faye Borthick, Georgia State University
Mary B. Curtis, U. of North Texas

A Draft of an Information Systems Security & Control Course

Melissa Walters, Loyola University – New Orleans

3:30 p.m. – 4:00 p.m. Coffee Break

4:00 p.m. – 5:30 p.m. Concurrent Paper Session E (AI/ET Sponsored)
Moderator: Bonnie Morris, West Virginia

A Comparison of the Information Technology Knowledge of United States and German Auditors

Marilyn Greenstein-Prosch, Arizona State - West
Thomas E. McKee, East Tennessee State University
Reiner Quick, U. of Muenster

Application of Adaptive Network Based Fuzzy Inference Systems for Model Reconstruction in Reverse Engineering

Durgam Nagajyothi, INTI College Malaysia

Evidential Reasoning Framework for Trust Services

Chan Li, U. of Kansas

Rajendra P. Srivastava, U. of Kansas

Concurrent Paper Session F

Moderator: David Dearman, U. of Arkansas – Fort Smith

User Resistance to Electronic Work Systems in Auditing

Jean C. Bedard, Northeastern University

Michael L. Ettredge, U. of Kansas

Cynthia Jackson, Northeastern University

Karla M. Johnstone, U. of Wisconsin

Discussant: Pascal Bizarro, U. of Mississippi

A Preliminary Study of the Mediating Effect of Qualitative Overload on Perceived Ease of Use and Intention in the Technology Acceptance Model

Robin Pennington, U of Tennessee

Andrea Kelton, U. of Tennessee

Del DeVries, U. of Tennessee

Discussant: Kathy Hurtt, Baylor University

Examining Effects of Accountability in User Technology Acceptance: An Experimental Study

Robert M. Cornell, U. of Utah

Martha M. Eining, U. of Utah

Paul Jen-Hwa Hu, U. of Utah

Discussant: Darrell Brown, Portland State University

6:00 p.m.– 8:00 p.m. Reception

Saturday, January 8, 2005

7:30 a.m. – 8:30 a.m. Continental Breakfast

8:30 a.m. – 10:00 a.m. Forum Papers
(See separate listing below)

8:30 a.m. – 10:00 a.m. Concurrent Paper Session G (AI/ET sponsored)
Moderator: TBD

A Relational Database Approach to Reduce Grading Subjectivity

Robert G. Biscontri, U. of Manitoba

A Competency-Oriented Grading System for a Graduate Accounting Systems Course

Steven A. Harrast, U. of Northern Iowa

9:30 a.m. – 10:00 a.m. Coffee Break

10:00 a.m. – Noon

Concurrent Paper Session H

Moderator: Ken Henry, Florida International University

The Moderating Effect of Context on the Market Reaction to IT Investments

Wonseok Oh, McGill University

Joung W. Kim, Concordia University

Vernon J. Richardson, U. of Kansas

Discussant: Jacqueline Reck, U. of South Florida

Measuring Switching Costs in IT Outsourcing Services

Dwayne Whitten, Baylor University

Robin L. Wakefield, Baylor University

Discussant: John Kenneth (Kenny) Reynolds, Louisiana State U.

The Role of Consultants in the Implementation of Enterprise Resource Planning Systems

Eddie Metrejean, Texas State University – San Marcos

Morris H. Stocks, U. of Mississippi

Discussant: Ralph Viator, Texas Tech University

Concurrent Paper Session I

Moderator: Mary Curtis, U. of North Texas

Moving Toward Continuous Auditing: Impediments Identified by Assurance Partners

Bruce K. Behn, U. of Tennessee

DeWayne L. Searcy, U of Miami

Jon B. Woodroof, U of Tennessee

Discussant: Raj Srivastava, U of Kansas

The Impact of Client Information Technology Strategy on Audit Firm Technology Usage and Perceived Importance

Diane Janvrin, Iowa State University

James Bierstaker, Villanova University

D. Jordan Lowe, Arizona State - West

Discussant: Stephanie Farewell, U. of Arkansas – Little Rock

The Effect of Alternative Procedural Explanation Types on Procedural Knowledge Acquisition During Knowledge-Based Systems Use

Georgia Smedley, U. of Nevada – Las Vegas

Steve G. Sutton, U. of Connecticut/U. of Melbourne

Discussant, DeWayne Searcy, U. of Miami

Noon – 1:30 p.m.

Luncheon

Speaker: Charles Le Grand - Assistant Vice President of
Technology Practices for the Institute of Internal Auditors

1:30 p.m. – 3:00 p.m.

XBRL and SOx in the Accounting Classroom [PowerPointSlides1](#),
[PowerPointSlides2](#), [PowerPointSlides3](#)

Eric. E. Cohen, PricewaterhouseCoopers
Neal Hannon, U. of Hartford
Barbara Lamberton, U. of Hartford
Saeed Roohani, Bryant University

3:00 p.m. – 3:30 p.m.

Closing Session

Chris Wolfe – Professor at Texas A&M University and President, IS
Section

Forum Papers

*Information Systems Outsourcing Decisions and Organizational
Restructuring: An Explanation of Their Independent and Combined
Effects on Firm Value*

Juan Florin, Bryant University
Marianne Bradford, North Carolina State University
Don Pagach, North Carolina State University

*The Relation Between Internal Audit Outsourcing Arrangements and
Audit Committee Effectiveness: Implications for Sarbanes-Oxley*

Gary F. Peters, U. of Arkansas
Lawrence Abbott, U. of Memphis
Susan Parker, Santa Clara University
Dasaratha V. Rama, Florida International University

*Improving Students' Technical Writing Skills Using a Peer Review
Process*

Del DeVries, U. of Tennessee
Robin Pennington, U of Tennessee

*Does Leadership Matter? The Effects of IT Expertise on the Market
Value of a Firm*

Ashraf Khallaf, U. of Southern Indiana
Terrance R. Skantz, Florida Atlantic University

*Integrating a Conversion Cycle into Manual, Computerized, and REAL
AIS Projects*

Lizabeth Austen, East Carolina University

Using the Technology Acceptance Model in Predicting Acceptance of Imposed Technology: A Field Study

Maureen Francis Mascha, Marquette University
Monica Adya, Marquette University

The Value of Assurance Services: An Example from the Market for Baseball Cards

David H. Sinason, Northern Illinois University
Sally A. Webber, Northern Illinois University

[*A Modified Problem-based Learning Approach in the Accounting Curriculum*](#)

Lee J. Yao, La Trobe University
Siew H. Chan, U. of Massachusetts – Boston

[*An Empirical Test of the Theory of Technology Dominance: An Examination of the Real-World Use of a Firm-Specific Nonstatistical Sampling Decision Aid*](#)

Stephanie Farewell, U. of Arkansas – Little Rock

[*Wealth Creation From Information Technology Investments: An Assessment of Firm Performance Differences Using the EVA®*](#)

Lee J. Yao, La Trobe
Steve G. Sutton, U. of Connecticut/U. of Melbourne
Siew H. Chan, U. of Massachusetts – Boston

Development of a Decision Support System Based on ABC for Costing and Pricing Decisions and its Conversion to a Web-based DSS

Charles H. Cho, U. of Central Florida
Emilio Boulianne, Concordia University

[*The Pragmatic Quality of Resources-Events-Agents Diagrams: An Experimental Evaluation*](#)

Geert Poels, Ghent University
Ann Maes, Ghent University
Frederik Gailly, Ghent University
Roland Paemeleire, Ghent University

An Empirical Investigation of the Task Specific Relative Strengths of Selected Accounting and Information Systems Diagramming Techniques

Roberta Ann Jones, Pittsburg State University
Jeffrey J. Tsay, U. of Texas –Arlington
Kenneth Griggs, Cal Poly State University

[*Sangtawan*](#)

Supatra Boonmak, Chulalongkorn University

*The Main Cause of Problematic ERP
Implementations: Bad Management or
Functional Misfits?*

W. Fred de Koning, Nyenrode U. The Netherlands

Improving Identification of Search Terms in the FARS Database

Margaret Garnsey, Siena College
Andrea W. Hotaling, Siena College

Continuous Assurance Services for Financial Analysts

Ronald J. Daigle, Louisiana State University
James C. Lampe, Texas Tech University

*An Introduction to XBRL and XBRL GL in Business Reporting as
SportsStuff.com*

Clinton E. White, Jr., U. of Delaware

*The Value of Non-Content Related CPA Assurance and Level of
Institutional Investors on the Decisions of Individual Investors:
Investigating the Effects of SSAE 10, Interpretation Number 5*

Robert Pinsker, Old Dominion University
Stephanie Farewell, U. of Arkansas – Little Rock

Six Sigma Demystified

Floyd D. Ploeger, Texas State University – San Marcos
Robert S. Ellison, Texas State University – San Marcos