

2007

**AAA
Information
Systems
Section**

**6th Annual
MIDYEAR CONFERENCE
January 3 – 6, 2007**



**Hilton Savannah DeSoto
Savannah, Georgia**

AAA Information Systems Section

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MIDYEAR CONFERENCE
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Acknowledgments

Program

List of Registrants

CPE Credit Form

AAA Information Systems Section

**The IS Section is grateful to the many individuals who helped create a quality
Midyear Meeting**

2006 – 2007 Information Systems Section Officers

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Education Manuscript Coordinator: Marianne Bradford, North Carolina State University
AI/ET Research Manuscript Co-Coordinators: Gregory J. Gerard, Florida State University &
Ingrid E. Fisher, University at Albany-SUNY

AIS New Scholar Consortium Coordinator

Greg Gerard, Florida State University

AIS New Scholar Consortium Panelists and Presenters

A. Faye Borthick, Georgia State University
Marianne Bradford, North Carolina State University
Rob Bromley, Central Michigan University
Debra M. Cosgrove, University of Nebraska-Lincoln
Bruce Dehning, Chapman University
Delwyn D. DeVries, University of Tennessee
Michael L. Ettredge, University of Kansas
Margaret Garnsey, Siena College
Ulric J. (Joe) Gelinis, Bentley College
W. Ken Harmon, Kennesaw State University
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Tanya Lee, Robert Morris University
Stewart A. Leech, University of Melbourne
Carolyn Strand Norman, Virginia Commonwealth University
Ed O'Donnell, University of Kansas
Vernon J. Richardson, University of Arkansas
Paul J. Steinbart, Arizona State University, Dept of Information Systems
Scott L. Summers, Brigham Young University
Ralph E. Viator, Texas Tech University

JIS Research Workshop Coordinator

Margarita Lenk, Colorado State University

Session Moderators

Session A:	Cheryl L. Dunn, Grand Valley State University
Session B:	Ryan Baxter, Case Western Reserve University
Session C:	J. Efrim Boritz, University of Waterloo, Canada
Session D:	Ingrid E. Fisher, University at Albany-SUNY
Session E:	Donald V. Saftner, University Of Toledo, USA
Session F:	Gregory J. Gerard, Florida State University
Session G:	Eddie Metrejean, Georgia Southern University
Session H:	Mark Cecchini, University of South Carolina
Session I:	Anita J. Reed, University of North Texas

Paper Discussants

Session A:	Robert Nieschwietz, University of Colorado at Denver Tina Loraas, Auburn University Eileen Z. Taylor, North Carolina State University
Session C:	Brad A. Schafer, University of South Florida Ram S. Sriram, Georgia State University Del DeVries, University of Tennessee
Session D:	James L. Worrell, Florida State University Saeed Roohani, Bryant University Uday Murthy, University of South Florida
Session E:	Tanya Lee, Robert Morris University Partha S. Mohapatra, Morgan State University
Session F:	Mark Cecchini, University of South Carolina Alex Kogan, Rutgers University
Session H:	Rick Dull, Clemson University Jake Rose, Southern Illinois University Carbondale DeWayne Searcy, Auburn University
Session I:	Ralph Viator, Texas Tech University Diane Janvrin, Iowa State University Jackie Reck, University of South Florida

Reviewers

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Paul Steinbart, Arizona State University, Dept of IS
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Eileen Taylor, North Carolina State University
Ralph Viator, Texas Tech University
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Marcia W. Watson, Mississippi State University
Chris Wolfe, Texas A&M University

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Uday Murthy, University of South Florida
Robin Pennington, The University of Tennessee
Jake Rose, Southern Illinois University Carbondale

IS Section Education Committee

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Michele Matherly, University of North Carolina – Charlotte
Eddie Metrejean, Georgia Southern University
Doug Roberts, Appalachian State University

Special Acknowledgment

We are grateful to the KPMG Foundation for their generous support for the AIS New Scholar Consortium. Without this funding, we would not be able to waive the registration fee for our AIS doctoral students. These grants allow the IS Section to continue to emphasize mentoring as an important part of our Section's mission.

Stephen G. Hasty, Jr., CPA KPMG LLP National Service Set Leader – IT Advisory Services

Mr. Hasty is the National Partner in Charge of KPMG LLP's IT Advisory Services business and serves on KPMG's Global IT Advisory Leadership Team. Mr. Hasty was one of the founding partners of KPMG's Information Risk Management (IRM) Practice serving as Southeast Area Partner in Charge from 1996 – 2001 and on the National Leadership Team. Mr. Hasty received his BA degree in Management Science from Duke University. Mr. Hasty is a graduate of Leadership Charlotte and serves on the Board of Directors of North Carolina Dance Theatre and Inroads-Charlotte.

Lizette C. Leanza, CPA KPMG LLP Campus Recruiting Manager – Advisory Services

After providing tax services for three and a half years at Andersen, Deloitte, and KPMG, Ms. Leanza transitioned into a campus recruiting role with KPMG in 2003, currently serving as Southeast Area campus recruiting manager for Advisory Services. Ms. Leanza also serves as the Area liaison for the National Tax service lines. Ms. Leanza received her undergraduate degree in Accounting from Mississippi State University and MS from University of Georgia. Ms. Leanza is also a member of the University of Georgia MIS Advisory Board and the AICPA.

Malana M. Konkle, CPA KPMG LLP National Practice Director – University Relations

After joining the firm in 1996, Ms. Konkle served five years in the Audit practice before transferring to joined University Relations. She currently serves as the National Practice Director for KPMG LLP's Advisory Services and National Tax Service Lines. In addition to the above, Ms. Konkle also serves as a national instructor for select KPMG training courses. Ms. Konkle received her undergraduate degree in Accounting from Indiana University-Bloomington. She is also a member of the AICPA.

Plenary Session Guest Speaker, Gary Previts

Gary Previts is Associate Dean and Professor of Accountancy at Case Western University where he has also served as chair of the Department and Director of the Master of Accountancy program in the Weatherhead School of Management. Gary's degrees are from John Carroll University, The Ohio State University, and University of Florida, respectively. He has a broad set of experiences including public accounting, officer in the U.S. Army, advisor to corporations and major accounting firms, and advisor to the SEC and to the GAO, where he currently is a member of an advisory council for the Comptroller General.

Gary is editor of *Research in Accounting Regulation*, and has served as editor of other refereed journals. He has published and made presentations on the subjects of CPA and Auditor Professional Duties and Responsibilities, the history of our profession, professional values, global accounting standards, and the development of accounting thought.

Gary's service record includes being the founding President of the Academy of Accounting Historians and continuing service as a Trustee. Previts has served the American Accounting Association (AAA) as Ohio region v. p., Director of Education and Executive Committee member, Chair of the National Meeting Program Committee, as well as several other committees. He is currently the AAA President-Elect. Previts has served as President of the Ohio Society of CPAs, and as a member of the Board of Directors of the AICPA, of the Board of the AICPA Foundation, and of the AICPA's Governing Council. He now serves as a member of the AICPA's Financial Literacy Commission.

Finally, Gary has received numerous recognitions, including The Academy of Accounting Historians Hourglass Literature Award; Outstanding Ohio Accounting Educator; Distinguished PhD alumnus, University of Florida; Lifetime Achievement Award for Educators, AICPA; Gold Medal for Service, Ohio Society of CPAs; and *Accounting Today*, List of 100 Most Influential Persons in Accounting several times. He and his wife Fran have four adult children and five grandchildren.

Friday Luncheon Guest Speaker, Caleb Sima

Web Application Security

Caleb Sima is the co-founder and CTO of SPI Dynamics, a Web application security company. Caleb is responsible for directing the lifecycle of the company's Web application security solutions and is the director of SPI Labs R&D team within SPI Dynamics. Caleb has been engaged in the Internet security arena since 1996, and has become widely recognized as an expert in Web security and penetration testing, as well as for identifying emerging security threats. His pioneering efforts and expertise in Web security have helped define the direction of the Web application security industry. Prior to co-founding SPI Dynamics in early 2000, Caleb worked for Internet Security Systems' elite X-Force R&D team and as a security engineer for S1 Corporation. Caleb is a frequent speaker and expert resource for the press on Internet attacks and has been featured in the Associated Press. Sima is a contributing author to various magazines and online columns and is a co-author of the book titled, *Hacking Exposed Web Applications*, 2nd Edition. Caleb is a member of ISSA and is one of the founding visionaries of the Application Vulnerability Description Language (AVDL) standard within OASIS. He is also a founding member of the Web Application Security Consortium (WASC).

Format for Paper Sessions

(all sessions are 90 minutes)

We will use the same format this year that we used the last two years. Our hope is that this format will provide authors valuable feedback to improve their research. Also, this format should encourage audience participation and discussion, which fosters a more collegial atmosphere.

Thank you — We sincerely hope you enjoy the 2007 Midyear Meeting!

* The discussant's primary role is to summarize the paper, rather than critique it. The discussant's suggestions for improving the paper would best come as part of the audience participation.

Program

Wednesday, January 3, 2007

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

Thursday, January 4, 2007

6:30 a.m.-6:00 p.m. Doctoral Registration

7:00 – 8:00 a.m. Breakfast

9:00 – 12:00 a.m. IS Section Executive Committee Meeting

8:00a.m. – 5:00p.m. CPE Workshop, Semantic Modeling of Accounting Phenomena
(Business Management and Organization)
Julie Smith David, Arizona State University
William E. McCarthy, Michigan State University

AIS New Scholar Consortium (Sponsored by the KPMG Foundation)

8:00 – 10:00 a.m. C³ authors present teaching cases and projects (Accounting)
SAP R/3 Teaching Case
Rob Bromley, Central Michigan University

Sy's Fish: Semantic Modeling and Database Implementation Project
Debra M. Cosgrove, University of Nebraska-Lincoln
Margaret R. Garnsey, Siena College

The Little Pet Store on the Corner: A Peachtree Project
Marianne Bradford, North Carolina State University

AIS Company Evaluation-Processes and Internal Controls
Ulric J. (Joe) Gelinias, Bentley College

Decision Analysis: Converting Data into Relevant Information for
Decision Making
Delwyn D. DeVries, University of Tennessee
Tanya Lee, Robert Morris University

10:00 – 10:30 a.m. Break (Joint with New Scholars, SMAP, and Executive Committee)

- 10:30 a.m. – Noon** **Research Topic Brainstorming Sessions (Accounting)**
Group Leaders:
A. Faye Borthick, Georgia State University
Michael L. Ettredge, University of Kansas
W. Ken Harmon, Kennesaw State University
James E. Hunton, Bentley College
Stewart A. Leech, University of Melbourne
Ed O'Donnell, University of Kansas
Paul J. Steinbart, Arizona State University
Ralph E. Viator, Texas Tech University
- Noon – 1:00 p.m.** **Lunch** (Joint with New Scholars, SMAP, and Executive Committee)
- 1:00– 2:30 p.m.** **Roundtable discussion of current AIS topics and Closing Remarks**
(Accounting)
Moderator:
Gregory J. Gerard, Florida State University
- Panelists:**
Bruce Dehning, IS Section Vice President/President-Elect, Chapman University
Carolyn Strand Norman, IS Section Treasurer, Virginia Commonwealth University
Vernon J. Richardson, IS Section Secretary, University of Arkansas
Scott L. Summers, IS Section President, Brigham Young University

End – New Scholar's Consortium

- 2:30 – 3:00 p.m.** **Break** (Joint with New Scholars and SMAP)
- 3:00 – 5:00 p.m.** **Early Bird Workshop (Open to All): IT Audit in a Post-SOX World: Teaching, Research and Update on the Profession (Auditing)**
Moderator:
Mary B. Curtis, University of North Texas
- Panelists:**
Steve Hasty, KPMG LLP, National Service Set Leader for Information Risk Management
Ulrich J. (Joe) Gelinas, Bentley College
Mary B. Curtis, University of North Texas
- 2:00 – 6:00 p.m.** **Registration**
- 5:30 – 6:30 p.m.** **Welcome Reception (light snacks only)**
- 6:30 – 9:00 p.m.** **Dinner (on your own)**
- 9:00 – 10:00 p.m.** **Hospitality suite – Dessert Reception**
Sponsored and hosted by the AIS Educators' Association

Friday, January 5, 2007

IS-Section Midyear Meeting Begins

7:30 – 5:00 p.m. Registration

7:30 – 9:00 a.m. Continental Breakfast

9:00 – 10:15 a.m. Plenary Session (Accounting)

Welcome

Mary B. Curtis, University of North Texas, Conference Chair

Plenary Speaker

A Conversation with AAA President-Elect, Gary Previts,
Case Western University

10:15 – 10:30 a.m. Refreshment Break

10:30 – noon CONCURRENT SESSIONS

JIS Research Workshop (Accounting)

Research Forum (Accounting)

Concurrent Session A: Supporting Decision Making (Social environment of business)

Moderator: Cheryl L. Dunn, Grand Valley State University

Paper title: The Psychology of Case-Based Reasoning: How Information Produced from Case-Matching Methods Facilitates the Use of Statistically Generated Information

Authors: Patrick Wheeler, University of Missouri-Columbia
Donald R. Jones, Texas Tech University

Discussant: Robert Nieschwietz, University of Colorado at Denver

Paper title: The Compensatory and Complementary Influence of Individual, Team and Firm Level Factors on Appropriate Audit Support System Use

Author: Carlin Dowling, The University of Melbourne

Discussant: Tina Loraas, Auburn University

Paper title: The Effect of Virtual Collaboration on Individual Effort and Group Decisions

Author: Jennifer Blaskovich, Saint Louis University

Discussant: Eileen Z. Taylor, North Carolina State University

Noon – 1:45 p.m. Luncheon –
Best Paper Awards - Sev Grabski, Michigan State University, Research
Committee Chair and Marianne Bradford, North Carolina State
University, Education Committee Chair
Speaker: Caleb Sima (SPI Dynamics) (Accounting)

2:00 – 3:30 p.m. CONCURRENT SESSIONS

Concurrent Session B: Using ERP in the Classroom (Computer science)
Moderator: Ryan Baxter, Case Western Reserve University
Panelists: Stacy Kovar, Kansas State University
Marianne Bradford, North Carolina State University
Rob Bromley, Central Michigan University

Concurrent Session C: IT Governance and Controls (Auditing)
Moderator: J. Efrim Boritz, University of Waterloo, Canada

Paper title: The Effects of IT Governance on IT Control Material Weakness
Authors: Chan Li, University of Kansas
Jee-Hae Lim, University of Waterloo, Canada
Qian Wang, University of Kansas
Discussant: Brad A. Schafer, University of South Florida

Paper title: Are Companies that Report Material Weaknesses in Internal
Control More Likely to Restate their Financial Statements?
Authors: Pascal Bizarro, University of Mississippi
Charles D. (Don) Boudreaux, University of Mississippi
Discussant: Ram S. Sriram, Georgia State University

Paper title: An Empirical Analysis of the Accounting Misstatement
Generation Process
Authors: Bonnie K. Klamm, North Dakota State University
Marcia Weidenmier Watson, Mississippi State University
Discussant: Del D. DeVries, University of Tennessee

3:30 – 4:00 p.m. Refreshment Break

4:00 – 5:30 p.m. CONCURRENT SESSIONS

**Concurrent Session D (AI/ET Sponsored): Perspectives on
Continuous Auditing** (Auditing)
Moderator: Ingrid E. Fisher, University at Albany-SUNY
Paper title: Continuous Auditing: Lessons from Fifteen Years of Putting
Theory into Practice
Authors: Michael Alles, Rutgers University
Alexander Kogan, Rutgers University
Miklos A. Vasarhelyi, Rutgers University
Discussant: James L. Worrell, Florida State University

Paper title: Assurance Partners' Perspectives on Continuous Auditing: A Pre-Sox Baseline

Authors: DeWayne L. Searcy, Auburn University
Jon B. Woodroof, University of Tennessee
Discussant: Saeed Roohani, Bryant University

Paper title: Designing a Data-Oriented Continuous Auditing System for Analytical Monitoring of Business Processes Using Continuity Equations

Authors: Michael G. Alles, Rutgers University
Alexander Kogan, Rutgers University
Miklos A. Vasarhelyi, Rutgers University
Jia Wu, University of Massachusetts – Dartmouth
Discussant: Uday Murthy, University of South Florida

Concurrent Session E: Valuing IT - Professionals, Controls & E-Commerce (Computer science)

Moderator: Donald V. Saftner, University of Toledo, USA

Paper title: The Pervasive Nature of IT Controls: An Examination of Material Weaknesses in IT Controls and Audit Fees

Authors: Joe Canada, University of Central Florida
Randy Kuhn, University of Central Florida
Steve G. Sutton, University of Central Florida
Discussant: Tanya Lee, Robert Morris University

Paper title: Exploring the Determinants of Web-Based E-Business Evolution in Canada

Authors: Carla Carnaghan, University of Lethbridge
Ken Klassen, University of Georgia
Discussant: Partha S. Mohapatra, Morgan State University

5:30 – 6:30 p.m. Welcome Reception (light snacks only)

6:30 – 9:00 p.m. Dinner (on your own)

Saturday, January 6, 2007

7:30 – 8:45 a.m. Continental Breakfast

8:45 – 10:15 a.m. CONCURRENT SESSIONS

Concurrent Session F (AI/ET sponsored): Financial Analysis Using Induction Algorithms and Computational Linguistics (Accounting)

Moderator: Gregory J. Gerard, Florida State University

Paper title: Agglomerative Cluster Versus Classification Tree Induction Algorithms for Predicting Financial Statement Fraud

Author: Thomas E. McKee, East Tennessee State University

Discussant: Mark Cecchini, University of South Carolina

Paper title: Change in Accounting Language: A Preliminary Examination of Accounting Pronouncements

Authors: Margaret R. Garnsey, Siena College

Ingrid E. Fisher, University at Albany-SUNY

Discussant: Alex Kogan, Rutgers University

Concurrent Session G: Educational Research (Accounting)

Moderator: Eddie Metrejean, Georgia Southern University

Paper title: Auditing System Development: Constructing the Meaning of “Systematic and Rational” in the Context of Legacy Code Migration for Vendor Incentives

Authors: A. Faye Borthick, Georgia State University

Paul Bowen, Florida State University

Paper title: Using a Movie to Study the COSO Internal Control Framework: An Instructional Case

Authors: Arline Savage, California Polytechnic State University

Carolyn Strand Norman, Virginia Commonwealth University

Kate Lancaster, California Polytechnic State University

Paper Title: Internal Control and Accounting Systems Documentation: A Case Study

Authors: Melanie R. Stiggers, PricewaterhouseCoopers

Jeffrey E. Michelman University of North Florida

Bobby E. Waldrup, University of North Florida

10:15 – 10:45 a.m. Refreshment Break

10:45 – 12:15 p.m. CONCURRENT SESSIONS

Concurrent Session H: Decision Making - Intended & Unintended Effects (Social environment of business)

Moderator: Mark Cecchini, University of South Carolina

Paper title: The Effects of Hyperlinks and Irrelevant Information on Investor Judgments

Author: Andrea Kelton, University of South Florida
Discussant: Rick Dull, Clemson University

Paper title: Managing Impressions Using Distorted Graphs of Income and Earnings Per Share: The Role of Memory

Authors: Robin Pennington, The University of Tennessee
Brad Tuttle, University of South Carolina
Discussant: Paul Steinbart, Arizona State University

Paper title: Intended and Unintended Consequences of Continuous Auditing and Incentive Compensation: Trapped Between Risk and Reward

Authors: James E. Hunton, Bentley College
Elaine G. Mauldin, University of Missouri-Columbia
Patrick Wheeler, University of Missouri-Columbia
Discussant: DeWayne Searcy, Auburn University

Concurrent Session I: IT strategy (Business Management and Organizations)

Moderator: Anita J. Reed, University of North Texas

Paper title: Determinants and Consequences of Firm Information Technology Budgets

Authors: Kevin Kobelsky, Baylor University
Vernon J. Richardson, University of Arkansas
Rod E. Smith, University of Arkansas
Robert W. Zmud, University of Oklahoma
Discussant: Ralph Viator, Texas Tech University

Paper title: Interorganizational Cost Management: The Effects of Strategic and IT Integration on the Perceived Value of Supply Chain Partner

Authors: Kelvin X.T. Liu, University of South Carolina
Yi-Jing Wu, University of South Carolina
Robert A. Leitch, University of South Carolina
Discussant: Diane Janvrin, Iowa State University

Paper title: Market Reactions to Announcements of IS Outsourcing Decisions: An Analysis of the Impact of Financial Characteristics and Managerial Outsourcing Justifications

Authors: Mark Beasley, North Carolina State University
Marianne Bradford, North Carolina State University
Don Pagach, North Carolina State University

Discussant: Jackie Reck, University of South Florida

12:15 – 1:30 p.m.

Luncheon

Announcements – Scott Summers, President, IS Section

Brad Tuttle (Editor, *Journal of Information Systems*)

Closing Comments - Scott Summers, Brigham Young University,
Section President

1:30 – 3:00 p.m.

Forensics, using Pico data analysis (Specialized knowledge and applications)

Facilitator: Uday Murthy, University of South Florida

Speaker: Conan Albrecht, Brigham Young University

Forum Papers

Friday, 10:30 – 12:00 p.m.

The research forum is not a formal paper presentation session. Rather, the forum provides authors an opportunity to informally discuss their papers with interested parties. The authors identified below are available to discuss their papers in the research forum session on Friday morning.

TABLE 1

Paper title: An Empirical Assessment of a Model of Effective Audit Judgment in an E-Commerce Scenario

Authors: Jagdish Pathak, University of Windsor and Mary R. Lind, North Carolina A&T State University

Paper title: Analytical Procedures for Identifying the Critical Success Variables/Factors in Perception-based IS Empirical Studies

Author: Jagdish Pathak, University of Windsor

Paper title: Influence of Human Factors on Information Security Measures Effectiveness

Author: Supattra Boonmak, Chulalongkorn University

TABLE 2

Paper title: User Perceptions of XBRL Parser Software

Authors: Diane Janvrin, Iowa State University and Maureen Mascha, Marquette University

Paper title: User Perceptions of Accounting Career Recruitment Web Site Quality

Authors: Diane Janvrin, Iowa State University, Robert Gary, Iowa State University, and Anne Clem, Iowa State University

TABLE 3

Paper title: A Survey and Reexamination of Financial Reporting on the Internet

Authors: John A. Pendley, The University of Alabama in Huntsville and Atul Rai, The University of Alabama in Huntsville

Paper title: A Strategy-based Analysis of ERP Adoption by Oil and Gas Firms

Authors: Jorge Romero, Towson University, Mark Anderson, University of Texas at Dallas, Rajiv D. Banker, Temple University, and Nirup Menon, University of Texas at Dallas

TABLE 4

Paper title: CAATs in the Classroom

Authors: J. Efrim Boritz, University of Waterloo and Malik Datardina, University of Waterloo

Paper title: First Semester Accounting Sans AIS: A Critical Analysis

Author: A. James McKee, University of Texas-Pan American

TABLE 5

Paper title: Information Technology, Contextual Factors and the Volatility of Firm Performance

Authors: Kevin Kobelsky, Baylor University, Starling Hunter, American University of Sharjah, and Vernon J. Richardson, University of Arkansas

Paper title: The Firm Financial Performance Effects of IT Outsourcing

Authors: Jee-Hae Lim, University of Waterloo and Vernon J. Richardson, University of Arkansas

TABLE 6

Paper title: The Role of Institutional Influences on Managers' Business Continuity Planning Decisions: A Preliminary Study

Authors: Lorraine Lee, University of South Carolina and Brad Tuttle, University of South Carolina

Paper title: Are Business Related Determinants of IS Outsourcing and IS Offshoring Different?: An Exploratory Study

Authors: Shirish C. Srivastava, National University of Singapore, Thompson S. H. Teo, National University of Singapore, and Partha S. Mohapatra, Morgan State University