



American Accounting Association

2009 Information Systems Section Mid-Year Meeting
January 9–10, 2009

and
AIS New Scholars Consortium
January 7–8, 2009

Doubletree Guest Suites | Charleston, SC

[Registration Information](#) | [Preliminary Program](#) | [Hotel Information](#) |
[New Scholars Consortium Preliminary Program](#)

Preliminary Program

WEDNESDAY, JANUARY 7

6:00 PM – 8:00 PM Early Bird Reception

THURSDAY, JANUARY 8

– [NEW SCHOLARS CONSORTIUM](#), WITGA and IS EXECUTIVE COMMITTEE MEETING

7:30 am – 8:30 am **Breakfast**

8:30 am – 5:30 pm **New Scholars Consortium**

Specialized Knowledge and Applications – Advanced – 7.0 CH

8:30 am – 12:00 pm **IS Executive Committee Meeting**

12:00 pm – 1:30 pm **Lunch**

1:00 pm – 5:30 pm **Workshop on IT Governance and Assurance, WITGA**

Auditing – Advanced – 4.0 CH

6:00 pm – 8:00 pm **Conference Kick-off Reception**

FRIDAY, JANUARY 9 – IS SECTION MIDYEAR MEETING

7:30 am – 8:30 am **Breakfast/Discussion of AAA Commons**

8:30 am – 10:00 am **Welcome and Introduction**

Business Management & Organization – Advanced – 1 CH

– Marianne Bradford, *Midyear Chair*, North Carolina State University

Plenary Speaker: Nancy Bagranoff, AAA President–Elect, *Old Dominion University*

10:00 am – 10:30 am **Break**

10:30 am – 12:00 pm

Session A: Information Quality and SOX Compliance

Auditing – Advanced – 1.5 CH

The consequences of poor data quality on decision making: The case of SOX information technology material weaknesses

Chan Li, *University of Pittsburgh*

Gary Peters and Vernon J. Richardson, *University of Arkansas*

Marcia Weidenmier Watson, *Mississippi State University*

Accountants' sensitivity to dimensions of information integrity

Leslie Berger, *University of Waterloo*
 J. Efrim Boritz, *University of Waterloo*

The impact of ERP systems on internal control as measured by compliance with SOX 404

John J. Morris, *Kansas State University*

Session B: Education**Specialized Knowledge and Applications – Advanced – 1.5 CH****Preparing graphical representations of business processes and making inferences from them**

Faye Borthick and Anthony Vance, *Georgia State University*
 Gary Schneider, *Quinnipiac University*
 Best Paper Nominee

Auditing operational compliance: The case of employee long distance piracy

Marcia Watson, *Mississippi State University*
 Kevin Dow, *Kent State University*
 Best Paper Nominee

AIS educators' choice of systems diagramming techniques: A framework and analysis

Marianne Bradford, *North Carolina State University*
 Eileen Taylor, *North Carolina State University*

Session C: Research Forum, IS and SET Sponsored**Specialized Knowledge and Applications – Advanced – 1.5 CH****The selection, adoption and replacement of the Webtrust seal: Theoretical explanations**

Emilio Boulianne, *Concordia University*
 Charles H. Cho, *Concordia University*

Continuous auditing, external auditors' reliance, and manager choice

Naman K. Desai, *University of Central Florida*
 Gregory J. Gerard, *Florida State University*
 Arindam Tripathy, *University at Albany, State University of New York*

A validated knowledge based system to enhance novice-level knowledge acquisition and performance

Paul M. Goldwater, *University of Central Florida*
 Kimberly A. Zahller, *Arizona State University*

Double learning or double blinding—An investigation of vendor private information acquisition and consumer learning

Nan Hu, *Singapore Management University*
 Ling Liu, *University of Wisconsin Eau Claire*
 Vallabh Sambamurthy, *Michigan State University*
 Bin Chen, *Singapore Management University*

The effect of encryption and an assurance seal in mitigating vendor and product risk on Internet purchase intent

Maureen Francis Mascha, *Marquette University*
 Cathleen L. Miller, *Wayne State University*

Diane Janvrin, *Iowa State University*

Using vector-based diagnostics to quantify the change in accounting data

Mark J. Nigrini, *The College of New Jersey*
and William Karstens, *Saint Michael's College*

The impact of XBRL on the financial reporting value chain

Maciej Piechocki, *International Accounting Standards Committee Foundation, UK,*
Freiberg University of Technology, Germany
Roger Debreceeny, *University of Hawai'i at Mānoa*

The effects of domain knowledge on judgments of relevant internal control weaknesses, subsequent audit judgment, and the potential for audit failure

Daniel D. Selby, *Florida State University*

12:00 pm – 1:30 pm

Luncheon, Announcements

– Elaine Mauldin, *IS Section President, University of Missouri*

ISACA on Developments in IT Governance and Assurance

Speaker: Gary Bannister, *Manager of ValIT Initiatives, ISACA.*

1:45 pm – 3:15 pm

Session D: Compliance Issues

Specialized Knowledge and Applications – Advanced – 1.5 CH

Information technology investments and SOX compliance assurance

Adi Masli, *University of Arkansas*
Gary F. Peters, *University of Arkansas*
Vernon J. Richardson, *University of Arkansas*
Juan Manuel Sanchez, *University of Arkansas*
Best Paper Nominee

The role of enterprise risk management and organizational strategic flexibility in easing new regulatory compliance

Vicky Arnold, *University of Central Florida*
Tanya Bedford, *University of Central Florida*
Joseph Canada, *University of Central Florida*
Steve G. Sutton, *University of Central Florida*

Session E: XBRL, SET Sponsored

Specialized Knowledge and Applications – Advanced – 1.5 CH

Nonprofessional investors' perceptions of the efficiency and effectiveness of XBRL-enabled financial statement analysis and of firms providing XBRL-formatted information

Robert Pinsker, *Old Dominion University*
Patrick Wheeler, *University of Missouri–Columbia*

Computer-assisted tools for auditing XBRL documents

Efrim Boritz, *University of Waterloo*
Won Gyun No, *Iowa State University*

Applying XBRL in an accounting information system designed using the REA approach: An instructional case

Jacob Peng, *University of Michigan – Flint*
C. Janie Chang, *San Diego State University*

Session F: Effects of IFRS on Information Systems,**Accounting – Advanced – 1.0 CH**Fred Barros, *Senior Manager, KPMG IT Advisory Services, Charlotte Office*

3:15 pm – 3:45 pm

Break

3:45 pm – 5:15 pm

Session G: Developing Expertise**Specialized Knowledge and Applications – Advanced – 1.5 CH****Designing fraud risk assessment decision aids to promote the acquisition of expertise**Britton McKay, *Georgia Southern University*Carolyn Strand Norman, *Virginia Commonwealth University*Jacob M. Rose, *Southern Illinois University*

Best Paper Nominee

The effects of decision aid structural restrictiveness on decision-making outcomesPoh-Sun Seow, *University of Melbourne***Session H: Continuous Auditing, Information Assurance, and IT Governance, SET Sponsored****Auditing – Advanced – 1.5 CH****Audit automation for implementing continuous auditing: Principles and problems**Michael G. Alles, *Rutgers University*Alexander Kogan, *Rutgers University*Miklos A. Vasarhelyi, *Rutgers University***Agent modeling of information assurance**Robert Nehmer, *Oakland University***IT governance and process maturity**Roger Debreceeny, *University of Hawai'i at Mānoa*Glen L. Gray, *California State University at Northridge*

6:00 pm – 10:00 pm

Dinner and Entertainment – Spirit Line Dinner Cruise

SATURDAY, JANUARY 10 – IS SECTION MIDYEAR MEETING

7:30 am – 8:30 am

Breakfast

8:30 am – 10:00 am

Session I: IT and Management**Business Management & Organization – Advanced – 1.5 CH****Impact of top management team on firm performance in small and medium sized enterprises**Sandra J. Cereola, *Winthrop University*Benson Wier, *Virginia Commonwealth University*Carolyn Strand Norman, *Virginia Commonwealth University***Determinants and consequences of CIO compensation**Vernon J. Richardson, *University of Arkansas*V. Sambamurthy, *University of Arkansas*Juan Manual Sanchez, *University of Arkansas*

Rodney Smith, *California State University Long Beach*

Session J: Financial Statement Fraud, Information Quality, and Accounting Language, SET Sponsored

Auditing – Advanced – 1.5 CH

A Meta-learning approach to predicting financial statement fraud

Thomas E. McKee, *Medical University of South Carolina, Norwegian School of Economics and Business Administration*

Are online reviews just noise? The truth, the whole truth, or only the partial truth?

Nan Hu, *Singapore Management University*
Ling Liu, *University of Wisconsin Eau Claire*
Vallabh Sambamurthy, *Michigan State University*
Bin Chen, *Singapore Management University*

A comparison of language in the codification of the FASB and its predecessors pronouncements

Margaret R. Garnsey, *Siena College*

Session K: Planning for AAA Commons

Specialized Knowledge and Applications – Advanced – 1.5 CH

Moderator: Marilyn Prosch, *IS Section AAA Commons Editorial Board member and Chair IS Committee on AAA Commons, Arizona State University*

10:00 am – 10:30 am

Break

10:30 am – 12:00 pm

Session L: Management Issues in Information Technology

Business Management and Organization – Advanced – 1.5 CH

The determinants and consequences of information technology excellence

Adi Masli, *University of Arkansas*
Vernon J. Richardson, *University of Arkansas*
J. Manuel Sanchez, *University of Arkansas*
Rodney E. Smith, *California State University Long Beach*

IT alignment, IT architecture and firm performance

Adi Masli, *University of Arkansas*
Vernon J. Richardson, *University of Arkansas*
J. Manuel Sanchez, *University of Arkansas*

The joint impact of XBRL, semantic Web and Web services upon financial information provision and consumption

Li Qin, *Fairleigh Dickinson University*

Session M: Interactive accounting: the technical possibilities Workshop, SET Sponsored

Specialized Knowledge and Applications – Advanced – 1.5 CH

Michael G. Alles, *Rutgers University*
and Alexander Kogan, *Rutgers University*
Graham Gal, *University of Massachusetts at Amherst*
William E. McCarthy, *Michigan State University*

12:00 pm – 1:30 pm

Luncheon, Awards – Elaine Mauldin, *IS Section President, University of Missouri***Green IT and the Bottom Line****Speaker:** Matt Bishop, *Principal, KPMG IT Advisory Services, Dallas Office*

1:45 pm – 3:15 pm

Session N: Management Issues in Information Technology**Business Management & Organization – Advanced – 1.5 CH****The role of politics and institutional isomorphism in the recommendation to outsource in the post-SOX environment**Jennifer Blaskovich, *University of Nebraska–Omaha*Natalia Mintchik, *University of Missouri–St. Louis***Uncertainty and the decision to manage earnings**Theophanis C. Stratopoulos, *University of Waterloo***Session O: Panel Planning for the Future Directions of the IS Section****Business Management & Organization – Advanced – 1.5 CH****Moderator:** Elaine Mauldin, *University of Missouri*Nancy Bagranoff, *Old Dominion University*Martha Eining, *University of Utah*Vernon Richardson, *University of Arkansas*Steve Sutton, *University of Central Florida*

7:00 pm – 9:00 pm

Optional Conference Closing Dinner at a local restaurant, not included in conference price

Special Acknowledgement to KPMG Foundation

We are grateful to the KPMG Foundation for providing funding and speakers for the IS Section Mid-Year Meeting. The funding is very generous and has allowed us to provide you with a first-class meeting in every respect. Please take the time to thank KPMG representatives and speakers present at this meeting. Without support from KPMG Foundation, we would not be able to provide many of the extras that you have enjoyed!!

Again, thank you KPMG!

Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Each Credit Hour is based on 50 minutes. The Program Level for each of these sessions is Basic, unless otherwise stated. Delivery Method: Group Live

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