
Information Systems Section



**American
Accounting
Association**

Thought Leaders in
Accounting

2011 Mid-Year Meeting and AIS New Scholars Consortium

January 6-8, 2011

InterContinental Buckhead
Atlanta, GA

Sponsored by the Information Systems Section of the
American Accounting Association



American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org

Welcome to the...

2011 Information Systems Mid-Year Meeting and AIS New Scholars Consortium

A wonderful program awaits you this year, on our tenth anniversary of this conference.

We have come a long way since Amy Ray chaired our first midyear meeting, held in Orlando in 2002. Those of us who planned the subsequent meetings all walked in Amy's footsteps, and are grateful for her leadership.

My sincerest thanks to Greg Gerard for the fabulous job he has done in planning this year's meeting. As conference chair, his responsibilities span everything from selecting the location and the food to planning the activities scheduled for every moment of your time at the meeting. It is an enormous task and I hope you will take a moment to pat him on the back for such a successful event.

Brad Tuttle, chair of the IS Section's Research and Publications committee, chaired the program committee for the conference, with the assistance of DeWayne Searcy, chair of the section's Education Committee, and Nancy Uddin, from the SET section. Brad, DeWayne and Nancy have put together an excellent program of research and educational papers for us. Our thanks to them, as well as the many of you who helped by reviewing for the conference.

I also want to thank Vicky Arnold for planning the New Scholars' Consortium held on Thursday. Vicky put together an exciting and informative program for our future leaders.

Also on Thursday, we had the bi-annual Workshop on IT Governance and Assurance (WITGA) workshop organized by Ed O'Donnell. Many thanks, Ed, for a job well done.

Finally, our recognition would be incomplete if we didn't thank KPMG for their ongoing support of our section and the midyear meeting, in particular. We are particularly grateful to Malana White for her many years of support for this section.

Mary B. Curtis

President, AAA-IS Section



**American
Accounting
Association**

**Thought Leaders in
Accounting**

A Special Thank You to Our Sponsors...

We are grateful to the KPMG Foundation for providing funding and speakers for this meeting. Their generosity has allowed us to provide you with a first-class meeting. Please take the time to thank KPMG representatives and speakers at this meeting.
Thank you KPMG!



We are grateful to the IMA for sponsoring the best education paper award and the best case award.



The Association for
Accountants and
Financial Professionals
in Business

Thanks to CaseWare IDEA Inc. for sponsoring the break for the Workshop on Information Technology Governance and Assurance (WITGA) CPE session.



Thanks to the AISEA for sponsoring our Saturday morning breakfast.



2010-2011 Information Systems Section Officers

President (Council Representative)	Mary Curtis University of North Texas
Vice-President (President Elect)	Uday Murthy University of South Florida
Immediate Past President	Vernon J. Richardson University of Arkansas
Secretary	Carlin Dowling University of Melbourne
Treasurer	Diane Janvrin Iowa State University
Co - Historian	Ann O'Brien University of Wisconsin-Madison
Co - Historian	Georgia Smedley University of Missouri – Kansas City

2010-11 IS Section Editors

Editor-in-Chief, <i>Journal of Information Systems</i>	Miklos Vasarhelyi Rutgers University
Book Review Editor, <i>Journal of Information Systems</i>	Robert Pinsker Florida Atlantic University
Associate Editor for Web Services. <i>Journal of Information Systems</i>	Chih-Chen Lee Northern Illinois University
Newsletter Editor, <i>Accounting Information Systems and Technology Reporter</i>	Marcia Weidenmier-Watson Mississippi State University
In-the-Literature Editor	Juan Manuel Sanchez University of Arkansas
Section Webmaster	Siew Chan Washington State University

2010-11 IS Section Committee Chairs

By-Laws Review Committee	Dan Stone University of Kentucky
Initiatives for the Research and Publications Committee	Brad Tuttle University of South Carolina
Initiatives for the Education Issues Committee	DeWayne Searcy Auburn University
Initiatives for the Membership Service Committee	Kathy Hurtt Baylor University

2010-11 IS Section Committee Chairs, cont'd.

Initiative for the Outstanding Dissertation Award Committee	Gary Peters University of Arkansas
Initiative for the Notable Contribution to the Literature Award Committee	Casper Wiggins University of North Carolina – Charlotte

2010 - 2011 IS Section Meeting and Regional Coordinators

Midyear Meeting Coordinator.....	Gregory Gerard Florida State University
2012 Midyear Meeting Coordinator.....	Marilyn Prosch Arizona State University
New Scholars Consortium Coordinator	Vicky Arnold University of Central Florida
AAA Annual Meeting Coordinator.....	Patrick Wheeler University of Missouri
Assistant AAA Annual Meeting Coordinator	Paul Hutchison University of North Texas
Mid-Atlantic Region Coordinator	Ashutosh Deshmukh Pennsylvania State University-Erie
Southeast Region Coordinator.....	Robert Slater University of North Florida
Southwest Region Coordinator	Kimberly Swanson Church Oklahoma State University
Western Region Coordinator.....	Siew Chan Washington State University
International Coordinator.....	Carlin Dowling University of Melbourne

2010 - 2011 IS Section Program Planning Committee

Midyear Meeting Coordinator.....	Gregory Gerard Florida State University
IS Section Research Manuscript Coordinator.....	Brad Tuttle University of South Carolina
IS Section Education Manuscript Coordinator	DeWayne Searcy Auburn University
SET Section Manuscript Coordinator.....	Nancy Uddin Monmouth University
New Scholar Consortium Coordinator.....	Vicky Arnold University of Central Florida
Workshop on IT Governance and Assurance (WITGA) Coordinator	Ed O'Donnell Southern Illinois University

2010 - 2011 IS Section Program Planning Committee , cont'd.

AIS PhD Information Session Coordinator..... Uday Murthy
University of South Florida

New Scholars Consortium Panelists and Presenters

Vicky Arnold, University of Central Florida
Audley Bell, Institute of Internal Auditors
Mary Curtis, University of North Texas
Carlin Dowling, University of Melbourne
Ann Dzurainin, Northern Illinois University
Amy Hageman, Kansas State University
Eric Moore, EM Panel
Uday Murthy, University of South Florida
Andreas Nicolaou, Bowling Green State University
Sandra Richtermeyer, Institute of Management Accounting
Juan Manuel Sanchez, University of Arkansas
Paul Steinbart, Arizona State University
Steve Sutton, University of Central Florida
Miklos Vasarhelyi, Rutgers University

Research and Publications Committee

Brad Tuttle, University of South Carolina (Chair)
Jacqueline Reck, University of South Florida
Marianne Bradford, North Carolina State University
Elaine Mauldin, University of Missouri - Columbia

Education Issues Committee

DeWayne Searcy, Auburn University (Chair)
Eileen Taylor, North Carolina State University
Antoinette Lynch, Florida International University
Douglas Roberts, Appalachian State University
Debora Cosgrove, University of Nebraska - Lincoln

2011 Mid-Year Meeting Consortium Reviewers

We wish to thank the following reviewers for their assistance with the conference submissions this year.

Roberta Barra, University of Hawai'i at Hilo
Tanya Benford, University of Central Florida
Pascal Bizarro, Bowling Green State University
Jennifer Blaskovich, University of Nebraska-Omaha
A Borthick, Georgia State University
Mark Cecchini, University of South Carolina
R. Cockrell, University of North Texas
Ronald Daigle, Sam Houston State University
Julie Smith David, Arizona State University-Tempe
Roger Debreceny, University of Hawaii-Manoa
Bruce Dehning, Chapman University
William Dilla, Iowa State University
Kevin Dow, University of Alaska, Anchorage
Carlin Dowling, University of Melbourne
Maia Farkas, University of South Florida
David Fordham, James Madison University
Graham Gal, University of Massachusetts-Amherst
Ilanit Gavious, Ben-Gurion University of the Negev
Guido Geerts, University of Delaware
Peter Gillett, Rutgers University-New Brunswick
Glen Gray, California State University, Northridge
Ken Guo, Western New England College
David Hayes, James Madison University
Kenneth Henry, Florida International University
Diane Janvrin, Iowa State University
Andrea Kelton, Wake Forest University
Lorraine Lee, University of North Carolina-Wilmington
Jee-Hae Lim, University of Waterloo
Hui Lin, DePaul University
Tina Loraas, Auburn University
Antoinette Lynch, Florida International University
Elaine Mauldin, University of Missouri-Columbia
Paul Metrejean, Georgia Southern University
John Morris, Kansas State University
Brigitte Muehlmann, Suffolk University
Robin Pennington, North Carolina State University
Robyn Raschke, University of Nevada-Las Vegas
Vernon Richardson, University of Arkansas
Forrest Roberts, Appalachian State University
Saeed Roohani, Bryant University
Juan Sanchez, University of Arkansas
DeWayne Searcy, Auburn University
Rodney Smith, California State University, Long Beach

Rajendra Srivastava, University of Kansas
Dale Stoel, Miami University
Theophanis Stratopoulos, University of Waterloo
Scott Summers, Brigham Young University
Steve Sutton, University of Central Florida-Orlando
Eileen Taylor, North Carolina State University
Arindam Tripathy, University of Washington - Tacoma
Ralph Viator, Texas Tech University
Tawei Wang, National Taiwan University
Patrick Wheeler, University of Missouri-Columbia
James Worrell, University of Alabama-Birmingham
Xiaochuan Zheng, Bryant University

KPMG Speakers' Biographies

Matt Johnson, Managing Director, IT Advisory, KPMG
Luncheon Keynote Speaker
Friday, 12:00 pm – 1:30 pm

Matt is a managing director in KPMG's Advisory practice. He leads multidisciplinary teams in bringing operational, financial, and regulatory perspectives to future state process design. He has extensive experience developing and evaluating information technology and business processes using risk based and compliance methodologies.

Chris Mottram, Partner, IT Advisory, KPMG
WITGA Speaker
Thursday, 4:15 pm – 5:30 pm

Chris leads the southeast Information Technology Attestation practice. He served as the IT partner on KPMG's largest audit client. He assists his clients with addressing regulations, risks and controls while driving efficiency and business value.

Devin Ramo, Manager, IT Advisory, KPMG
WITGA Speaker
Thursday, 4:15 pm – 5:30 pm

Devin is a manager in the IT risk and compliance practice at KPMG where he helps clients manage IT-related risks and supervises IT control evaluations on financial statement assurance engagements.

KPMG Representatives

Rob Fijneman, Partner, IT Advisory, KPMG

Malana White, National Practice Director, University Relations & Recruiting, KPMG

Holly Thomas, Director of University Relations & Recruiting, Southeast Area, KPMG

Speakers' Biographies

Brian Barnier, ValueBridge Advisors

WITGA Speaker

Thursday, 1:15 pm – 2:30 pm

Brian is a member of the ISACA teams for Risk IT and COBIT5, an OCEG Fellow and writes widely. He contributed to *Risk Management in Finance* (Wiley, 2009). His upcoming book is on operational risk in financial services (Harriman House, 2011). He has taught Finance and Operations at several universities in the US and Russia. He is a principal at ValueBridge Advisors. Previously, he was with IBM, ATT and Lucent where he led teams to 9 U.S. Patents. Brian advises/mentors business and technology leaders on getting more risk-return value from technology.

Edward Hill, Partner, Grant Thornton

WITGA Speaker

Thursday, 3:00 pm – 4:15 pm

Ed is a member of the IIA team that developed the GAIT methodology and a partner in the advisory services practice at Grant Thornton. Ed helps business organizations govern their IT investments by identifying and mitigating internal and external threats to IT performance.

Gregory Waymire, Manager, AAA President-Elect

Plenary Speaker

Friday, 8:30 am – 10:00 am

Gregory Waymire is the Asa Griggs Candler Professor of Accounting at the Goizueta Business School at Emory University. He received a bachelor's degree with honors from Indiana University (1978) and an MBA (1980) and PhD (1984) from the University of Chicago. He has been a member of the Goizueta faculty since 1990. His recent research investigates the economic function of basic accounting technologies such as recordkeeping, the relation between accounting principles and the brain's evaluation of exchange, and the spontaneous emergence of norms in accounting practice. His research has been published in the *Journal of Accounting Research*, *The Accounting Review*, *Accounting, Organizations & Society*, *Accounting Horizons*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, and *Proceedings of the National Academy of Sciences*, among others.

Information Systems Section Midyear Meeting and AIS

New Scholar Consortium

Wednesday, January 5, 2011

6:30 pm–8:00 pm

Venetian 1

New Scholars Consortium Reception

Open to New Scholars Consortium students and faculty, and IS Executive Committee

Thursday, January 6, 2011

10:00 am–10:15 am

Windsor Foyer

Information Systems Section Registration

10:15 am–10:30 am

Venetian 1

Introductions and opening remarks

Vicky Arnold, University of Central Florida

10:30 am–12:00 pm

Panel Session: Early career development: a survival plan

Personal Development, Basic – 1.5 CH

Moderator: Vicky Arnold, University of Central Florida

How to manage the dissertation process

Amy Hageman, Kansas State University

- What is the most difficult part?
- What problems do you encounter?
- How do you stay motivated?
- What would you do differently?

How to manage the interviewing process

Ann Dzurainin, Northern Illinois University

- When to start?
- How to start?
- How to balance interviewing and completing the dissertation process

What to expect as a new assistant professor?

Juan Manuel Sanchez, University of Arkansas

- When do you start worrying about tenure?
- How do you manage the process?
- How do you know whether you are doing enough?

Thursday, January 6, 2011

12:00 pm–1:00 pm
Windsor A

New Scholars Lunch

1:00 pm–2:30 pm
Venetian 1

Panel Session: Update from the field – conducting business relevant academic research in AIS

Specialized Knowledge and Applications, Basic - 1.5 CH

Moderator: Steve Sutton, University of Central Florida

Panelists:

Eric Moore, EMPanel

Sandra Richtermeyer, Institute of Management Accounting

Audley Bell, Institute of Internal Auditors

Miklos Vasarhelyi, Rutgers University

- Research topics from a business perspective
- Support and funding from external sources
- Obtaining data and participants

2:30 pm–3:00 pm

Break

3:00 pm–4:30 pm

Panel Session: Presenting and Publishing

Personal Development, Basic – 1.5 CH

Moderator: Carlin Dowling, University of Melbourne

- Presenting a research paper - Uday Murthy, University of South Florida
- Discussing a research paper - Mary Curtis, University of North Texas
- Moving a paper to publication - Paul Steinbart, Arizona State University
 - Submitting a paper
 - Revising and resubmitting a paper
- Being a good reviewer - Andreas Nicolaou, Bowling Green State University

4:30 pm–4:45 pm

Wrap-up and Closing Remarks

Mary Curtis, University of North Texas

Thursday, January 6, 2011

- 1:00 pm–5:30 pm**
Venetian 5 **CPE: Workshop on Information Technology Governance and Assurance (WITGA)**
Auditing, Basic – 4.5 CH
- 1:00 pm–5:30 pm** **Welcome and Introductions**
- 1:15 pm–2:30 pm** **Discussion:** Brian Barnier will explain how organizations identify and manage threats to IT performance using the *Risk IT Based on COBIT Framework and Practitioner Guide* (Risk IT) and the *Business Model for Information Security* (BMIS) developed by the Information Systems Audit and Control Association (ISACA). For more information about Risk IT and BMIS visit www.isaca.org/riskit and www.isaca.org/bmis.
- 2:30 pm–3:00 pm** **Break**
- 3:00 pm–4:15 pm** **Discussion:** Edward Hill will describe how organizations evaluate the effectiveness of IT controls using the *Guide to the Assessment of IT Risk* (GAIT) developed by the *Institute of Internal Auditors* (IIA). For more information about GAIT, follow the Information Technology link under the Professional Guidance tab at www.theiia.org.
- 4:15 pm–5:30 pm** **Discussion:** Chris Mottram and Devin Ramo will discuss the procedures auditors use to evaluate the effectiveness of IT controls during financial statement assurance engagements and how auditors use their risk assessments as a basis for designing auditing procedures.
- 5:30 pm–6:15 pm**
Venetian 1 **AIS PhD Information Session**
- 6:00 pm–8:00 pm**
Windsor A **Reception**

Friday, January 7, 2011

7:00 am–5:00 am **Information Systems Section Registration**

Windsor Foyer

7:15 am–8:15 am **Breakfast**

Venetian 1

8:30 am–10:00 am **Welcome and Plenary Session**

Windsor A

Personal Development, Basic-1.5 CH

Gregory Waymire, AAA President-Elect

10:00 am–10:30 am **Break**

Venetian Foyer

10:30 am–12:00 pm **Concurrent Session**

Venetian 4

Session 1.1: IS Research: Audit and Control I

Auditing, Basic-1.5 CH

Moderator: Ryan Baxter, Bentley University

An Examination of Factors Associated with Board of Director Risk Awareness

Dale Stoel, Miami University

Brian Ballou, Miami (Ohio)

Dan L Heitger, Miami University

Discussant: Eileen Taylor, North Carolina State University

Enabling Audit Process Quality Through Audit Support System Design

Carlin Dowling, University of Melbourne

Stewart A Leech, University of Melbourne

Discussant: Maia Farkas, University of South Florida

Exercising Management Control Through the Use of Decision Technology: A Case Study from New Product Development

Angela Liew, University of Auckland

Discussant: William Dilla, University of Massachusetts-Amherst

Friday, January 7, 2011

Venetian 5

Session 1.2: SET Research: XBRL, Digital Standard Setting, and Continuous Auditing

Specialized Knowledge and Applications, Basic-1.5 CH

Feeding the Information Value Chain: Deriving Analytical Ratios from XBRL filings to the SEC

Roger S Debreceeny, University of Hawaii-Manoa

Carsten Felden, Technische Universität Bergakademie

D'Eri Alessandro, International Accounting Standards Board

Stephanie Farewell, University of Arkansas at Little Rock

Maciej Piechocki, International Accounting Standards Committee Foundation

Digital Standard Setting: The Inevitable Paradigm

JP Krahel, Rutgers University

Miklos A Vasarhelyi, Rutgers University

Collaborative Design Research: Lessons from Continuous Auditing

Michael G Alles, Rutgers, The State University of New Jersey

Alexander Kogan, Rutgers University

Miklos A Vasarhelyi, Rutgers University

12:00 pm–1:30 pm

Lunch with Guest Speaker

Venetian 1

Auditing, Basic-1.5 CH

Matt Johnson, KPMG IT Advisory Managing Director

1:30 pm–3:00 pm

Concurrent Session

Venetian 4

Session 2.1: IS Research: IT Investments, Incentives, and Productivity

Economics-Basic-1.5 CH

Moderator: Robin Pennington, North Carolina State University

Relations Between CEO Equity Incentives, Information Technology Investments, and Firm Value

Rodney E Smith, Cal State University, Long Beach

Adi Masli, University of Arkansas-Fayetteville

Vernon Richardson, University of Arkansas

Juan M Sanchez, University of Arkansas

Discussant: William Henninger, Brigham Young University

Antecedents and Consequents of CIO Equity incentives: How Firms May Align the Digital and Business Strategy

Vernon J Richardson, University of Arkansas

Juan M Sanchez, University of Arkansas

Pankaj Setia, University of Arkansas

Rodney E Smith, Cal State University, Long Beach

Friday, January 7, 2011

The Impact of Organizational Slack and Lag Time on Economic Productivity: The Case of ERP Systems

John J Morris, Kansas State University

Kevin E. Dow, University of Alaska Anchorage

Discussant: Patrick Wheeler, University of Missouri

Venetian 5

Session 2.2: IS Research: Technology and Organizations

Business Management and Organization, Basic-1.5 CH

Moderator: Kenneth Henry, Florida International University

Examining the Impact of Business Intelligence Systems on Business Process Performance in the Public Sector

Steve G Sutton, University of Central Florida

Mohamed Z Elbashir, University of Queensland

Philip A Collier, University of Melbourne

Vicky Arnold, University of Central Florida

Discussant: Tanya Benford, University of Central Florida

Enterprise Risk Management: Re-Conceptualizing The Role of Risk and Trust on Information Sharing in Transnational Alliances

Vicky Arnold, University of Central Florida

Tanya L Benford, University of Central Florida

Clark J Hampton, University of Waterloo

Steve G Sutton, University of Central Florida

Discussant: R. Cockrell, University of North Texas

To Enforce or To Influence? Understanding the Effects of Organizational, Workgroup, and Personal-Self Sanctions on Preventing Information Security Policy Violations in the Workplace

Ken H Guo, Western New England College

Yuan Yufei, McMaster University

Discussant: Lorraine Lee, University of North Carolina-Wilmington

Venetian 6

Session 2.3: IS Education: Fraud, Security, and Controls

Auditing, Basic-1.5 CH

Moderator: DeWayne Searcy, Auburn University

Dr. Phil and Montel Help Students "Get Real" With the Fraud Triangle

Ronald J Daigle, Sam Houston State University

David C Hayes, James Madison University

Philip Morris, Sam Houston State University

Friday, January 7, 2011

Breach of Data at TJX - an Instructional Case Used to Study COSO and COBIT with a focus on Computer Controls, Data Security and Privacy Legislation

Sandra J Cereola, James Madison University

Filling Cavities: A Real-World Fraud Applied to Multiple Learning Objectives in the Systems Course

David R Fordham, James Madison University

3:00 pm–3:30 pm

Venetian Foyer

Break

3:30 pm–5:00 pm

Windsor D

Panel: CIOs and CFOs

Business Management and Organization, Basic-1.5 CH

Chief Information Officers' and Chief Financial Officers' Similarities, Differences and Relationships: What can the Ultimate Heads of Information Systems and Management Accounting Learn from Each Other?

Session Chair: Rick Payne

The panel aims to facilitate discussion and the sharing of research between the IS and MAS sections. To do this, it focuses on the relationship between the CFO and the CIO, and how the IT and finance functions operate within organizations more broadly. It will consider some of the similarities between the roles and functions, as well as key differences.

Panelists:

John Kahn, CFO TeamStaff, Inc.

Michal Matejka, Arizona State University

Honorio J. Padron III, Global Practice Leader GBS & IT Executive Advisory, The Hackett Group Inc.

Vern J. Richardson, University of Arkansas

Paul Steinbart, Arizona State University

6:00 pm–8:00 pm

Venetian 1

Reception

Saturday, January 8, 2011

7:15 am–8:15 am **Information Systems Section Registration**

Windsor Foyer

7:15 am–8:15 am **Breakfast**

Venetian 1

8:30 am–10:00 am **Concurrent Session**

Windsor A

Session 3.1: Interactive Short Paper Session

Specialized Knowledge and Applications, Basic-1.5 CH

Moderator: Ed O'Donnell, Southern Illinois University

Analyzing Accounts Payable and Cash Disbursements with IDEA

Dana Christine Newman, IDEA Data Analysis Software

New Tools for Auditors: Classification Techniques for Fraudulent and Non-Fraudulent Financial Reports Based on Linguistic Indicators of Deception

Kevin C. Moffitt, The University of Arizona

Mary B. Burns, The University of Arizona

William L Felix Jr, The University of Arizona

Judee K. Burgoon, The University of Arizona

Privacy by Design: A Case Study of Nokia Research Center's Mobile Millennium Traffic Pilot

Marilyn Prosch, Arizona State University

Ann Cavoukian, Information Privacy Commissioner of Ontario

Julie S David, Arizona State University-Tempe

Determinants and Consequences of IT Architecture Maturity

Juan M Sanchez, University of Arkansas

Adi Masli, University of Arkansas-Fayetteville

Vernon J Richardson, University of Arkansas

Viswanath Venkatesh, University of Arkansas

Accounting and Finance Related Country Level Characteristics and Firm Performance: Evidence from the ICT Industry

Theophanis C. Stratopoulos, University of Waterloo

Tim D Bauer, University of Waterloo

Saturday, January 8, 2011

*Reciprocity Between CIO Power and
IT Leadership*

Theophanis C. Stratopoulos, University of Waterloo
Jee-Hae Lim, University of Waterloo

*Narratives Versus Diagrams: The Impact of Alternative Business
Process Representations on Auditor Risk and Control Assessments*

Efrim Boritz, University of Waterloo
A Faye Borthick, Georgia State University
Adam Presslee, University of Waterloo

Venetian 6

**Session 3.2: IS Education: Auditing, Business Processes, and
XBRL**

Specialized Knowledge and Applications, Basic-1.5 CH

Moderator: Tina Loraas, Auburn University

Auditing a PCard Program

Kevin Dow, University of Alaska, Anchorage
Marcia Watson, Mississippi State University
Vincent J Shea, St. John's University

*Developing Expertise in Representing Business Processes and
Making Inferences About Them*

A Faye Borthick, Georgia State University
Gary P Schneider, Quinnipiac University

*Introducing XBRL Using XMLSpy & MapForce: A Teaching Case
Study*

Rick Elam, University of Mississippi
Mitchell R. Wenger, University of Mississippi
Kelly Williams, University of Mississippi

10:00 am–10:30 am Break

Venetian Foyer

Saturday, January 8, 2011

8:30 am–10:00 am Concurrent Session

Venetian 4

Session 4.1: IS Research: Audit and Control II

Auditing, Basic-1.5 CH

Moderator: Denis Ursov, Brock University

Improving System Development Project Success: How Internal Auditors Add Value Through Process Involvement and Measurement

Glen L Gray, California State University, Northridge

Anna Gold, Erasmus University

Christopher G Jones, Cal State University-Northridge

David W. Miller, Cal State University-Northridge

Discussant: Gregory Jonas, Case Western Reserve University

The Remote Internal Audit

Ryan Teeter, Rutgers, The State University of New Jersey

Michael G Alles, Rutgers, The State University of New Jersey

Miklos A Vasarhelyi, Rutgers University

Discussant: James Worrell, The University of Alabama at Birmingham

An Empirical Investigation of the Relationships between Firm IT Capabilities, Section 404 Internal Control Assessment, Audit Fees and Audit Delays

Antoinette L Lynch, Florida International University

Yunhao Chen, Florida International University

Weidong Xia, Florida International University

Discussant: Andrea Kelton, Wake Forest University

Venetian 5

Session 4.2: IS Research: XBRL and IS Success Factors

Specialized Knowledge and Applications, Basic-1.5 CH

The Effect of XBRL Disclosures on Information Environment in the Market

Jee-Hae Lim, University of Waterloo

Joung W Kim, Nova Southeastern University

Won Gyun No, Iowa State University

Discussant: Robert Pinsker, Florida Atlantic University

Determinants of the Deficiency of XBRL Mandatory Filings

Saeed J Roohani, Bryant University

Xiaochuan Zheng, Bryant University

Saturday, January 8, 2011

Discussant: Jurgen Sidgman, University of Wisconsin-Milwaukee
Procrastination and its Effects on Information System Success
Tina M Loraas, Auburn University
Discussant: Audrey Scarlata, East Carolina University

Venetian 6

Session 4.3: SET Research: Process Mining, Belief Functions, and Visualization

Specialized Knowledge and Applications, Basic-1.5 CH

Process Mining of Event Logs in Internal Auditing: Opportunities and Challenges

Michael G Alles, Rutgers, The State University of New Jersey
Miklos A Vasarhelyi, Rutgers University
Mieke Jans, Hasselt University

Using Belief Functions in Software Agents to Test the Strength of Application Controls: A Conceptual Framework

Rob Nehmer, Oakland University
Rajendra P Srivastava, University of Kansas

Supporting the Aggregation and Disaggregation of Enterprise Data: An Ontology-Driven Information Visualization Approach

Richard B Dull, Clemson University
David P Tegarden, Virginia Tech University
Lydia Schleifer, Clemson University

12:00 pm–1:30 pm Lunch

Venetian 1

Consortium Participants

Name	Affiliation	Email
Vicky Arnold	University of Central Florida	varnold@bus.ucf.edu
Joseph Garrett Canada	University of Central Florida	Jcanada@bus.ucf.edu
David Y. Chan	Rutgers University	david.chan@rutgers.edu
Ronald Cameron Cockrell	University of North Texas	cameron.cockrell@unt.edu
Andrew Dill	University of Central Florida	adill@bus.ucf.edu
Ann C. Dzurainin	Northern Illinois University	adzuranin@niu.edu
Maia J. Farkas	University of South Florida	maia@usf.edu
Bachman P. Fulmer	Florida State University	bpf05@fsu.edu
Amy M. Hageman	Kansas State University	HagemanA@ksu.edu
Beverly Louise Hayes	University of Waterloo	blhayes@uwaterloo.ca
David Lockhart Henderson	College of Charleston	hendersondl@cofc.edu
Stephen Kozlowski	S.P. Kozlowski, CPA	spkozlow@aol.com
Lorraine S. Lee	University of North Carolina-Wilmington	leel@uncw.edu
Sang-Kyu Lee	Endicott College	slee@endicott.edu
Angela Liew	University of Auckland	a.liew@auckland.ac.nz
Fang-Chun Liu	Temple University	fangchun@temple.edu
Veena Looknanan-Brown	Florida Atlantic University - Boca	vlooknan@fau.edu
Nan Luo	Michigan State University	luonan1124@gmail.com
Alexey Lyubimov	University of Central Florida	alyubimov@bus.ucf.edu
Irina Malaescu	Bowling Green State University	mirina@bgsu.edu
Oluwakemi Titilope Onwuchekwa	University of Central Florida	oonwuchekwa@bus.ucf.edu
Jomo Sankara	Florida Atlantic University - Boca	jsankara@fau.edu
Jared Scott Soileau	Louisiana State University - Baton Rouge	ssoilea@memphis.edu
Steve G. Sutton	University of Central Florida	ssutton@bus.ucf.edu
Joseph Trainor	Florida Atlantic University - Boca	jtrainor@fau.edu
Kelly Lawrence Williams	University of Mississippi	kwilliam@olemiss.edu
Jack Lee Winstead	University of Mississippi	jlwinste@olemiss.edu

Meeting Registrants

Name	Affiliation	Email
Michael G. Alles	Rutgers University	alles@business.rutgers.edu
Vicky Arnold	University of Central Florida	varnold@bus.ucf.edu
Ryan J. Baxter	Bentley University	rbaxter@bentley.edu
Tanya L. Benford	University of Central Florida	tbenford@bus.ucf.edu
Jefim Efrim Boritz	University of Waterloo	jeboritz@uwaterloo.ca
A. Faye Borthick	Georgia State University	borthick@gsu.edu
Sandra J. Cereola	James Madison University	cereolsj@jmu.edu
David Y. Chan	Rutgers University	david.chan@rutgers.edu
Yuang-Sung Al Chen	North Carolina State University	alchen@ncsu.edu
Ronald L. Clark	Auburn University	rclark@business.auburn.edu
Ronald Cameron Cockrell	University of North Texas	cameron.cockrell@unt.edu
Debra M. Cosgrove	University of Nebraska-Lincoln	dcosgrove2@unl.edu
Mary B. Curtis	University of North Texas	mary.curtis@unt.edu
Ronald Jude Daigle	Sam Houston State University	daigle@shsu.edu
Andrew Dill	University of Central Florida	adill@bus.ucf.edu
William N Dilla	Iowa State University	wdilla@iastate.edu
Carlin Dowling	University of Melbourne	carlin@unimelb.edu.au
Richard B. Dull	Clemson University	rdull@clemson.edu
Ann C. Dzurani	Northern Illinois University	adzuranin@niu.edu
Martha M. Eining	University of Utah	martha.eining@business.utah.edu
Rick Elam	University of Mississippi	relam@olemiss.edu
Scott Emett	Brigham Young University	scottemett@gmail.com
Stephanie Farewell	University of Arkansas-Little Rock	smfarewell@ualr.edu
Maia J. Farkas	University of South Florida	maia@usf.edu
David R. Fordham	James Madison University	fordhadr@jmu.edu
Bachman P. Fulmer	Florida State University	bpf05@fsu.edu
Gregory J. Gerard	Florida State University	ggerard@cob.fsu.edu
Kirstin Gillon	ICAEW	Kirstin.Gillon@icaew.com
Gerry H. Grant	California State University - Fullerton	ggrant@fullerton.edu
Glen L. Gray	California State University - Northridge	glen.gray@csun.edu
Ken H. Guo	Western New England College	kguo@wnec.edu
Amy M. Hageman	Kansas State University	HagemanA@ksu.edu
Beverly Louise Hayes	University of Waterloo	blhayes@uwaterloo.ca
David C. Hayes	James Madison University	hayesdc@jmu.edu
David Lockhart Henderson	College of Charleston	hendersondl@cofc.edu
William Heninger	Brigham Young University	heninger@byu.edu
Kenneth R. Henry	Florida International University	henryk@fiu.edu
Mary Callahan Hill	Kennesaw State University	mjill@ksuemail.kennesaw.edu
Kathy Hurtt	Baylor University	Kathy_Hurtt@baylor.edu
Diane J. Janvrin	Iowa State University	djanvrin@iastate.edu
Gregory A. Jonas	Case Western Reserve University	gregory.jonas@case.edu
Andrea Seaton Kelton	Wake Forest University	keltonas@wfu.edu
Kevin Kobelsky	Baylor University	kevin_kobelsky@baylor.edu
Alexander Kogan	Rutgers University - New Brunswick	kogan@rutgers.edu
Stephen Kozlowski	S.P. Kozlowski, CPA	spkozlow@aol.com
Lorraine S. Lee	University of North Carolina-Wilmington	leel@uncw.edu
Sang-Kyu Lee	Endicott College	slee@endicott.edu
Angela Liew	University of Auckland	a.liew@auckland.ac.nz
Jee-Hae Lim	University of Waterloo	jh2lim@uwaterloo.ca
Fang-Chun Liu	Temple University	fangchun@temple.edu
Veena Lookninan-Brown	Florida Atlantic University - Boca	vlooknan@fau.edu
Tina M. Loraas	Auburn University	loraatm@auburn.edu
Antoinette Lynch	Florida International University	lyncha@fiu.edu
Alexey Lyubimov	University of Central Florida	alyubimov@bus.ucf.edu
Irina Malaescu	Bowling Green State University	mirina@bgsu.edu

Meeting Registrants

Name	Affiliation	Email
John J. Morris	Kansas State University	jjmorris@ksu.edu
Uday S. Murthy	University of South Florida	umurthy@usf.edu
Rob Nehmer	Oakland University	nehmer@oakland.edu
Dana Christine Newman	Audimation Services, Inc.	danan@audimation.com
Andreas I. Nicolaou	Bowling Green State University	anicol@bgsu.edu
Won Gyun No	Iowa State University	wgno@iastate.edu
Ed O'Donnell	Southern Illinois University - Carbondale	eod@cob.siu.edu
Oluwakemi Titilope Onwuchekwa	University of Central Florida	oonwuchekwa@bus.ucf.edu
Robin R. Pennington	North Carolina State University	robin_pennington@ncsu.edu
Robert E. Pinsker	Florida Atlantic University - Boca	rpinsker@fau.edu
Jacqueline Reck	University of South Florida	jreck@coba.usf.edu
Vernon J. Richardson	University of Arkansas-Fayetteville	vrichardson@walton.uark.edu
Barbara Waddington Ross	Eastern Michigan University	bwadding@emich.edu
Jomo Sankara	Florida Atlantic University - Boca	jsankara@fau.edu
Audrey Nicole Scarlata	East Carolina University	scarlataa@ecu.edu
Gary P. Schneider	Quinnipiac University	gary.schneider@quinnipiac.edu
DeWayne L. Searcy	Auburn University	searcydl@auburn.edu
Vincent J. Shea	St John's University	sheaiiv@stjohns.edu
Jurgen Sidgman	University of Wisconsin-Milwaukee	sidgman@uwm.edu
Georgia Ann Smedley	University of Missouri-Kansas City	smedleyg@umkc.edu
Jared Scott Soileau	Louisiana State University	jssoilea@memphis.edu
Paul J. Steinbart	Arizona State University	paul.steinbart@asu.edu
Dale Stoel	Miami University	stoelmd@muohio.edu
Theophanis C. Stratopoulos	University of Waterloo	tstratop@uwaterloo.ca
Scott L. Summers	Brigham Young University	summers@byu.edu
Steve G. Sutton	University of Central Florida	ssutton@bus.ucf.edu
Eileen Z. Taylor	North Carolina State University	eztaylor@ncsu.edu
Joseph Trainor	Florida Atlantic University - Boca	jtrainor@fau.edu
Brad M. Tuttle	University of South Carolina-Columbia	tuttle@moore.sc.edu
Miklos A. Vasarhelyi	Rutgers University - Newark	miklosv@andromeda.rutgers.edu
Gregory B. Waymire	Emory University	gregory_waymire@bus.emory.edu
Mitchell Wenger	University of Mississippi	mrwenger@olemiss.edu
Patrick Wheeler	University of Missouri-Columbia	wheelerp@missouri.edu
John H. White	University of Denver	johwhite@du.edu
Kelly Lawrence Williams	University of Mississippi	kwilliam@olemiss.edu
Jack Lee Winstead	University of Mississippi	jlwinste@olemiss.edu
David A. Wood	Brigham Young University	davidwood@byu.edu
James Lloyd Worrell	University of Alabama-Birmingham	worrellj@uab.edu
Xiaochuan Zheng	Bryant University	xzheng@bryant.edu

Hotel Map



DENVER 2011 ENGAGE TO MAKE A DIFFERENCE

AAA Annual Meeting Announcement

Greetings!

The AAA Annual Meeting will be held in Denver, Colorado from August 6-10, 2011. The IS Section invites you to submit a paper or propose a panel session at <http://aaahq.org/AM2011/call2011.cfm>. Note that this is the main AAA Annual Meeting submission portal; once there you will need to select "Information Systems Section" to submit a paper or panel session to the IS Section's portion of the meeting. The submission deadline is January 5, 2011.

We also need volunteers to serve as paper reviewers, discussants, and moderators for the Section's submissions and sessions. In order to facilitate the review process, please volunteer as soon as possible. We encourage both faculty and PhD students to volunteer in any of these roles. Additionally, we encourage those submitting a paper or proposal for the 2011 Annual Meeting to consider "giving back" to the community by volunteering to serve in one or more of these roles. To volunteer, click on the "Volunteer" link and again, please remember to select "Information Systems Section" to indicate you wish to volunteer for our Section submissions and sessions.

Thank you in advance for your help. If you have any questions, please contact the IS Section Annual Meeting Director, Pat Wheeler (wheelerp@missouri.edu).

