



2012 Information Systems Section Midyear Meeting and AIS New Scholar Consortium

JANUARY 5–7, 2012 • SCOTTSDALE, ARIZONA

[Submissions](#)

[Registration](#)

[Hotel Info](#)

[Program](#)

[Consortium](#)

Preliminary Program

Thursday, January 5, 2012

7:00 am–8:00 am **Breakfast**

8:00 am–5:15 pm **New Scholars Consortium**
Specialized Knowledge and Applications

[Consortium Program Schedule](#)

8:00 am–5:30 pm **Executive Committee Meeting**

1:00 pm–5:00 pm **Fraud Examination Using Data Analysis and Querying
Techniques in Microsoft Access**
Auditing-4.0 CH

[Session Description](#)

5:30 pm–7:00 pm **Reception, Consortium and Workshop Participants**

Friday, January 6, 2012

7:15 am–8:15 am **Breakfast**

8:30 am–10:00 am **Plenary Session: Welcome, Panel on State of the IS
Research**
Specialized Knowledge and Applications-1.5 CH

Welcoming Remarks: Karen Pincus, AAA President-Elect

Panelists:
TBA

10:00 am–10:30 am **Break**

10:30 am–12:00 pm Concurrent Session

Session 1.1: Managing and Control Issues
Auditing-1.5 CH

[Will Programmers Circumvent Internal Control by Disclosing](#)

Proprietary Information through Electronic Networks of Practice?

James E. Hunton, Bentley College
 Antoinette L Smith, Florida International University
 Ryan J Baxter, Bentley University
 Scott R Boss, Bentley University

The Impact of Information Technology Material Weaknesses on Corporate Governance: Evidence from Executive and Director Turnover, and IT Governance Changes

Jacob Zachary Haislip, University of Arkansas
 Adi Masli, University of Kansas
 Juan M Sanchez, University of Arkansas
 Vernon J Richardson, University of Arkansas
 Discussant: Gregory Jonas, Case Western Reserve University

To Compensate or Control? Motivating Employees in a Multidimensional Task

David A. Wood, Brigham Young University
 Margaret H Christ, University of Georgia
 Scott Emmett, Brigham Young University
 William B Tayler, Emory University
 Discussant: Ann Dzurainin, Northern Illinois University

Session 1.2: SET - XBRL

Specialized Knowledge and Applications-1.5 CH

Moderator: Rina Limor, University of South Florida

What Did We Learn from the SEC's Voluntary XBRL Filing Program?

J. Efrim Boritz, University of Waterloo
 Lev Timoshenko, University of Waterloo

Firm-Specific Characteristics of the SEC's XBRL Voluntary Filing Program Participants

J. Efrim Boritz, University of Waterloo
 Lev Timoshenko, University of Waterloo

The Future of XBRL: A Conceptual Framework

Rob Nehmer, Oakland University

12:00 pm–1:30 pm **Lunch**

Speakers:

Dr. Ann Cavoukian, Information Privacy Commissioner,
 Ontario, CA
 Doron Rotman, KPMG

1:30 pm–3:00 pm **Concurrent Session**

Session 2.1: XBRL

Accounting-1.5 CH

Who Extends the Extensible? The Extent and Determinants

of XBRL Taxonomy Extension in Electronic Financial Reporting Practices in China

Yaochao Rao, Shanghai University of Finance and Economics

Jing Hou, Shanghai University of Finance and Economics

Ken H Guo, Western New England College

An Investigation of XBRL Adopters, Potential Adopters, and Non-Adopters Using an Institutional Theory and Top Management Leadership Approach: Why All Technology Adoption Scenarios are Not Alike

Robert E Pinsker, Florida Atlantic University

Carsten Felden, Technische Universität Bergakademie

A Financial Statement Reporting Ontology for XBRL

Mitchell R. Wenger, University of Mississippi

Manoj Thomas, Virginia Commonwealth University

Jeffrey S. Babb, West Texas A&M University

Discussant: Robert Pinsker, Florida Atlantic University

Session 2.2: ERP

Accounting-1.5 CH

Barriers and Benefits toward a Centralized End-to-End Identity and Access Management Infrastructure where an ERP System is Present

Marianne Bradford, North Carolina State University

Julie Earp, North Carolina State University

A Study of How Underperforming Firms Follow Industry Leaders when Adopting ERP Systems: An Institutional Theory Perspective

John J Morris, Kansas State University

Joseph C Ugrin, Kansas State University

Richard L. Ott, Kansas State University

The Impact of Enterprise Resource Planning (ERP) Systems on the Audit Report Lag

Andreas I Nicolaou, Bowling Green State University

Kim Jongkyum, Rutgers Business School

Miklos A Vasarhelyi, Rutgers University

Discussant: John Morris, Kansas State University

3:00 pm–3:30 pm

Break

3:30 pm–5:00 pm

Panel: SOC It To Me! Farewell SAS 70, Hello SOC2 and SOC3

Auditing-1.5 CH

Speakers:

Kim L. Jones CISM, CISSP, CRISC, MSIA

Information Risk Manager, General Dynamics C4 Systems

Greg Dawson, Ph.D., Arizona State University, (former

Partner, PwC and former consulting director, Gartner)

TBD - Big 4

5:30 pm–7:00 pm **Reception: All Things are Magic**

Saturday, January 7, 2012

7:15 am–8:15 am **Breakfast**

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

Session 3.1: Research Forum

Specialized Knowledge and Applications-1.5 CH

The Timing of Audit Technology Training: The Choice of Two Evils - Busy Season Pressure or Knowledge Decay

Elizabeth A Payne, University of Louisville
Mary B. Curtis, North Texas

Escalation of Commitment and Capital Project Continuation Decisions: An Examination of the Decision-Making Process of Computer-Mediated and Face-to-Face Teams

Ann C Dzurainin, Northern Illinois University

A Forensic Accountant's Second Life®: Toward Automated Interviewing for Forensic Accounting Investigations

Matthew D Pickard, University of Arizona
Mary B. Burns, The University of Arizona
Kevin C. Moffitt, Rutgers University

The Performance of Global Information and Communication Technology Companies

Tim Bauer, University of Illinois at Urbana-Champaign
Bruce Dehning, Chapman University
Theophanis C. Stratopoulos, University of Waterloo

Behavioral Research on Continuous Auditing using SAP Business Objects Access Control: A Proposal

Amy Jo Igou, Southern Illinois
Chuck Litecky, Southern Illinois University

Does the Form of Communications Channel Affect Willingness to Report Financial Misconduct?

TerryAnn Glandon, University of Texas-El Paso
Esperanza Huerta, University of Texas-El Paso
Yanira Petrides, Inst Tecnológico Autonomo
Sid Glandon, University of Texas - El Paso

Session 3.2: SET - Innovations in Process and Information Assurance

Specialized Knowledge and Applications-1.5 CH

Moderator: Hussein Issa, Rutgers, The State University of New Jersey

Process Mining Of Event Logs In Internal Auditing: A Case Study

Michael G Alles, Rutgers, The State University of New

Jersey
Mieke Jans, Hasselt University
Miklos A Vasarhelyi, Rutgers University

Identifying Effective and Efficient Sets of Internal Controls in a Highly Automated Procure-to-pay Process

A. Faye Borthick, Georgia State University

Investor Perceptions of Alternative Methods of Providing Assurance on Financial Reporting in XBRL

Roger S Debreceeny, University of Hawaii-Manoa
Stephanie Farewell, University of Arkansas at Little Rock
Hans Verkruisje, Tilburg University

10:00 am–10:30 am **Break**

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

Session 4.1: External Users of Information
Accounting-1.5 CH

The Effects of Information Disaggregation and Financial Statement Interactivity on Judgments and Decisions of Nonprofessional Investors

Andrea Seaton Kelton, Wake Forest University
Uday Murthy, University of South Florida
Discussant: Jennifer Blaskovich, University of Nebraska - Omaha

Exploring the Critical Success Factors in the Innovation Process of a National Standard for Mandatory Business Reporting

Hannu Ojala, Aalto University School of Economics
Esko Penttinen, Aalto University School of Economics
Tuija Virtanen, Aalto University School of Economics

The Impact of Decision Time Horizon and Task Interruption on Non-Professional Investor Risk Preferences

Asli Basoglu, University of Delaware
James H Long, Auburn University

Session 4.2: Collaboration and Alliances
Accounting-1.5 CH

Integrated Information Systems, Risk Sharing and Alliance Risk

Margaret H Christ, University of Georgia
Andreas I Nicolaou, Bowling Green State University
Discussant: Ronald Cameron Cockrell, University of North Texas

Information Systems for Collaborating versus Transacting: Impact on Plant Performance in the Presence of Demand Volatility

Vernon J Richardson, University of Arkansas

Terence Saldanha, University of Michigan
 Nigel P. Melville, University of Michigan
 Ronald Ramirez, University of Colorado Denver
Discussant: Theophanis C. Stratopoulos, University of Waterloo

Reciprocity between Senior IT Executives and IT Cable Firms: A Source of Sustainable Competitive Advantage

Theophanis C. Stratopoulos, University of Waterloo
 Jee-Hae Lim, University of Waterloo
 Tony Wirjanto, University of Waterloo
Discussant: Jacqueline Reck, University of South Florida

12:00 pm–1:30 pm **Lunch: Journal Editors**

1:30 pm–3:00 pm **Concurrent Session**

Session 5.1: Audit and Continuous Monitoring
Auditing-1.5 CH

External Auditors' Reliance on Internal Auditors' ERP System Control Work: Examining the Interactive Effect of Reporting Relationship and Prior Involvement in the System Implementation

James E. Hunton, Bentley College
 Joy M. Gray, Bentley University

Continuous Monitoring: Are Non-Adopters with Future Adoption Plans More Enlightened than Non-Adopters with No Adoption Plans?

George C Gonzalez, University of Pittsburgh
 Pratyush Nidhi Sharma, University of Pittsburgh
 Dennis Galletta, University of Pittsburgh

The Relationship between Information Technology Innovation and Material Weaknesses in Internal Control

Jacqueline L. Reck, University of South Florida
 Uday Murthy, University of South Florida

Session 5.2: AIS in the Classroom
Specialized Knowledge and Applications-1.5 CH

Understanding Complex Data Through Interactive Data Visualization

Diane Janvrin, Iowa State University
 William N Dilla, Iowa State University
 Robyn L Raschke, University of Nevada-Las Vegas

Investigating Transaction Data: Using Queries to Answer Business Questions

Margaret R Garnsey, Siena College
 Andrea Hotaling, Siena College

A Proposal for an IT Governance, Control, and Assurance Course

David L. Henderson, University of Mary Washington

L. M. Walters, University of Tampa
Amr Kotb, Middlesex University

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

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 submitted to the National Registry of CPE Sponsors through its website:

www.learningmarket.org.

To register for this course, visit the Web site and register online or contact (941)-921-7747. For more information regarding refund, complaint and program cancellation policies, please contact our offices at (941)-921-7747.

[Back to the Information Systems Section Home Page](#)

[Back to AAA Home Page](#)