Information Systems
Section

2009 Mid-Year Meeting and AIS New Scholars Consortium

January 7 - 10, 2009

Doubletree Guest Suites
Charleston, South Carolina
We are grateful to the KPMG Foundation for providing funding and providing speakers for the Information Systems Section Mid-Year Meeting. Their generosity has allowed us to provide you with a first-rate meeting. Please take the time to thank KPMG representatives and speakers present at this meeting.

Thank you KPMG!

Institute of Management Accountants (IMA)
We are grateful to the IMA for sponsoring the best paper awards!

AIS Educator Association (AISEA)
Thanks to the AISEA for sponsoring a break for us!
Malana Sanders  
National Practice Director

Ms. Sanders is the National Practice Director for KPMG LLP’s Advisory Services and Tax Service Lines. Advisory Services enable clients to enhance risk management and internal controls while improving efficiency and effectiveness of key business processes. Advisory Services include IT Advisory, Internal Audit, Risk and Compliance Services, Forensic Services, Transaction Services, Business Performance Services, and Financial Risk Management. KPMG’s Tax practice help clients around the world stay on top of tax-related developments and address a host of international, federal, state, and local tax issues. The National Tax Service Lines include Economic & Valuation Services, International Corporate Tax, International Executive Services, State & Local Tax Services, and M&A Tax.

Holly Thomas  
Director, Southeast Campus Recruiting

In 2000, Holly was promoted to the Area Director position in the Southeast which she still holds today. In this role, she develops and executes the strategy for all 13 offices in the Southeast, maintains relationships with key faculty at Southeast universities, manages a team of 12 in the Southeast area and co-leads or contributes to several national projects. Holly has lead a number of national initiatives for the campus recruiting team including intern training and Fast Forward, our national leadership conference for top students. She is also very involved in the marketing initiatives for the campus recruiting team and represents campus recruiting on the compensation and benefits market competitive strategies group. She has been a national instructor for the firm for over 10 years, is a CPA in the state of Georgia and is involved in the American Accounting Association.

Fred Barros  
Senior Manager, IT Advisory Services, Charlotte Office

*Speaker: Effects of IFRS on Information Systems*

Fred is a Senior Manager in the Information Technology Advisory (ITA) practice in Charlotte, NC. Fred joined KPMG in 1997 and has been providing audit and advisory services to Financial Institutions in the US, Latin America, and most recently in Europe. During 2004-2005 Fred worked for KPMG NJ/NY office as a member of KPMG’s global product development team, where he had the opportunity to interact with KPMG’s global leadership and to work with an international team developing and deploying KPMG’s global services and methodologies. Most recently Fred returned from a 2 years rotation to KPMG UK (London office), where he was the ITA senior manager responsible for identifying and delivering advisory and audit services to a top 3 Global Bank headquartered in London.

IFRS Conversion experience includes:

- Recently returned to the US after spending 2 years working with KPMG in Europe assisting large IFRS clients
- Assisted a top 3 Global Bank headquartered in London on IFRS related projects (2 years – London/UK)
- Participated in the IFRS Assessment project recently delivered to a top 4 Bank in the US
- Currently participating in an IFRS project for a large US company headquartered in NY
- Involved in KPMG’s taskforce responsible for adapting the Firm’s global conversion methodology to the US market
- In 2004/05, assisted in the development and deployment of KPMG’s global IFRS methodology
- Member of KPMG’s Southeast IFRS PMO, responsible for assisting KPMG teams within the region
Matthew Bishop
Principal, IT Advisory Services, Dallas Office
Speaker: Green IT and the Bottom Line

Matt has fourteen years advisory experience focused on increasing the value and effectiveness of Information Technology organizations. His experience combines a deep process and technology background with senior management experience to address a broad range of technology and business challenges. Matt has had significant experiences leading both large and small programs, developing new products and services, and working in a variety of industries including telecommunications, utilities, government and financial services.

Representative Experience includes:

• Architected an integrated, large-scale IT Transformation program for a global telecommunications provider. Program efforts focused on service definition/ costing, process standardization, process automation, sourcing optimization and asset rationalization. Program is on track to save over $350M by the end of 2009.
• Developed an IT Cost Reduction program to drive $10M in annual savings through process standardization, organizational realignment and improved procurement approaches.
• Architected and implemented a global IT Operating Model in support of a $50M outsourcing program. Implemented operating processes / controls to provide ongoing operational support between an internal IT organization and an outsourcing provider.
• Defined the approach to build-out a shared services testing center for a Fortune 50 company. Defined key performance indicators, operational requirements and processes, inventory requirements and overall implementation schedule.
Speakers’ Biographies

Nancy Bagranoff, AAA President-Elect
Plenary Session Speaker

Dr. Nancy Bagranoff is this year’s AAA President-Elect and also Dean of the College of Business and Public Administration at Old Dominion University. She holds a Bachelors degree in marketing from Ohio State University, earned a Master of Science in Accounting degree at Syracuse University and completed her doctorate in accounting at George Washington University in 1986. Dr. Bagranoff began her career at General Electric Company, where she completed their Financial Management Training Program. She passed the CPA examination in the District of Columbia in 1981 (inactive). She has taught at several universities, including American University and Miami University. At American, Professor Bagranoff served as Chair of the Department of Accounting and at Miami she directed the Master of Accountancy degree program. She has co-authored several books and many articles in the area of accounting information systems, consulting, and information technology audit and control.

Gary Bannister
Manager, Val IT Initiatives, ISACA
WITGA and Friday Luncheon Speaker

Gary is a CPA and British Chartered Management Accountant, currently working as a manager in the ISACA research department in Chicago. Gary has over 40 years of international experience, working in various senior accounting and IT roles. He has worked for BP for 19 years in various Finance, Control & IT roles in Europe, UK, North & South America. His previous role in the US was as Finance Officer North America for the BP IT department. His last assignment before coming to the US was in Germany working as a BP Chemicals Site Controller in Marl, Germany. Given his diverse cultural background and experience, he speaks four languages (German, French, Portuguese and English), Gary makes a hobby of studying the different cultures he encounters and how they conduct business. Gary is passionate about IT Governance and Information security and recently received the new CGEIT certification (Certified in the Governance of Enterprise Information technology). Gary works also as an Adjunct Professor at Lewis University in Chicago, teaching IT Governance and Compliance and Legal Issues in Information Security.
The IS Section is grateful to the many individuals who helped create a quality Midyear Meeting.

**2008 IS Section Program Planning Committee**
Midyear Meeting Chair
Marianne Bradford, North Carolina State University

**Research Manuscript Coordinator**
Faye Borthick, Georgia State University

**Education Manuscript Coordinator**
Ronny Daigle, Sam Houston State University

**New Scholar Consortium Coordinator**
Brad Tuttle, University of South Carolina

**JIS Research Workshop Coordinator**
Patrick Wheeler, University of Missouri

**WITGA Coordinator**
Roger Debreceny, University of Hawaii at Manoa

**SET Research Manuscript Co-Coordinators**
Guido Geerts, University of Delaware
Robert Biscontri, University of Manitoba

**IS Section Executive Committee**
President: Elaine Mauldin, University of Missouri
President-Elect: Vernon Richardson, University of Arkansas
Treasurer: Marcus Odum, Southern Illinois - Carbondale
Secretary: Stacy Kovar, Kansas State University
Immediate Past-President: Bruce Dehning, Chapman University

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Faye Borthick, Georgia State University
Martha Eining, University of Utah
Dan Stone, University of Kentucky
Jim Hunton, Bentley University

**Education Issues Committee**
Ronny Daigle, Sam Houston State University
Doug Roberts, Appalachian State University
DeWayne Searcy, Auburn University
Eileen Taylor, North Carolina State University
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Brigitte W. Muehlmann, Suffolk University
Uday Murthy, University of South Florida
Robert Nehmer, Oakland University
Andreas I Nicolaou, Bowling Green State University
Alex Nikitkov, Brock University
Carolyn Norman, Virginia Commonwealth University
Alison Parkes, University of Melbourne
Jagdish Pathak, University of Windsor
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Vern Richardson, University of Arkansas
Doug Roberts, Appalachian State University
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Manuel Sanchez, University of Arkansas
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DeWayne Searcy, Auburn University
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Poh-Sun Seow, University of Melbourne
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Dan Stone, University of Kentucky
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Eileen Taylor, North Carolina State University
Arindam Tripathy, University at Albany - State University of New York
Ralph Viator, Texas Tech University
Marcia Watson, Mississippi State University
Pat Wheeler, University of Missouri
Skip White, University of Delaware
Chris Wolfe, Texas A&M University
Jeff Wong, University of Nevada, Reno
Jamey Worrell, University of Alabama, Birmingham
2009 Information Systems Midyear Meeting

WEDNESDAY, JANUARY 7

6:00 pm – 8:00 pm  Early Bird Reception
Open to participants in New Scholars Consortium, WITGA, and IS Executive Committee

THURSDAY, JANUARY 8 – NEW SCHOLARS CONSORTIUM, WITGA and IS EXECUTIVE COMMITTEE MEETING

7:30 am – 7:30 pm  Registration
7:30 am – 8:30 am  Breakfast
8:30 am – 5:30 pm  New Scholars Consortium
8:30 am – Noon  IS Executive Committee Meeting
12:00 pm – 1:30 pm  Lunch
1:00 pm – 5:30 pm  Workshop on IT Governance and Assurance (WITGA)
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
Moderator: Rob Nehmer, SET Section AAA Commons Editorial Board Member, Oakland University

8:30 am – 10:00 am  Plenary Session
Welcome and Introduction
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
Sponsored by AIS Educator Association
Concurrent Sessions

Session A: Information Quality and SOX Compliance
(Auditing - Advanced - 1.5 CH)
Moderator: Carlin Dowling, University of Melbourne

The Consequences of Poor Data Quality on Decision Making: The Case of SOX Information Technology Material Weaknesses
Chan Li, University of Pittsburgh
Gary Peters, University of Arkansas
Vernon J. Richardson, University of Arkansas
Marcia Weidenmier Watson, Mississippi State University
Discussant: Glen Gray, California State University Northridge

Accountants’ Sensitivity to Dimensions of Information Integrity
Leslie Berger, University of Waterloo
J. Efrim Boritz, University of Waterloo
Discussant: Georgia Smedley, University of Missouri Kansas City

The Impact of ERP Systems on Internal Control as Measured by Compliance with SOX 404
John J. Morris, Kansas State University
Discussant: Marianne Bradford, North Carolina State University

Session B: Education
(Specialized Knowledge and Applications - Advanced - 1.5 CH)
Moderator: Ronny Daigle, Sam Houston State University

Preparing Graphical Representations of Business Processes and Making Inferences from Them
Faye Borthick, Georgia State University
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 and Eileen Taylor (North Carolina State University)

Session C: Research Forum (IS and SET Sponsored)
(Specialized Knowledge and Applications - Advanced - 1.5 CH)

The Impact of XBRL on the Financial Reporting Value Chain
Maciej Piechocki, International Accounting Standards Committee Foundation (UK); Freiberg University of Technology (Germany)
Roger Debreceny, University of Hawai‘i at Mānoa

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

Using Vector-Based Diagnostics to Quantify the Change in Accounting Data
Mark J. Nigrini, The College of New Jersey
William Karstens, Saint Michael’s College
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

The Selection, Adoption and Replacement of the WebTrust Seal: Theoretical Explanations
Emilio Boulianne, Concordia University
Charles H. Cho, Concordia University

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

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

Noon – 1:30 pm
Luncheon, Announcements
Elaine Mauldin, IS Section President, University of Missouri

Journal Editors’ Remarks
Paul Steinbart, Journal of Information Systems
James Hunton, The Accounting Review

Speaker: Developments in IT Governance and Assurance
Gary Bannister, Manager of ValIT Initiatives, ISACA

1:45 pm – 3:15 pm
Concurrent Sessions

Session D: Compliance Issues
(Specialized Knowledge and Applications - Advanced - 1.5 CH)
Moderator: Venkat Iyer, University of North Carolina Greensboro

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
Discussant: Tina Loraas, Auburn University
***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
Discussant: Kevin Kobelsky, Baylor University
Session E: XBRL (SET Sponsored)
(Specialized Knowledge and Applications – Advanced - 1.5 CH)
Moderator: Roger Debreceny, University of Hawai‘i at Mānoa

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)
Moderator: Marcus Odom, Southern Illinois University

Fred Barros, Senior Manager, KPMG IT Advisory Services, Charlotte Office

3:15 pm – 3:45 pm
Break

3:45 pm – 5:15 pm
Concurrent Sessions

Session G: Developing Expertise
(Specialized Knowledge and Applications – Advanced - 1.5 CH)
Moderator: Martha Eining, University of Utah

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
Discussant: Mary Curtis, University of North Texas
***Best Paper Nominee***

The Effects of Decision Aid Structural Restrictiveness on Decision-making Outcomes
Poh-Sun Seow, University of Melbourne
Discussant: Brad Schafer, University of South Florida

Session H: Continuous Auditing, Information Assurance, and IT Governance
(SET Sponsored)
(Auditing - Advanced - 1.5 CH)
Moderator: Robert Biscontri, University of Manitoba

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
SATURDAY, JANUARY 10 – IS SECTION MIDYEAR MEETING

7:00 am - 2:00 pm  
Registration

7:30 am – 8:30 am  
Breakfast

8:30 am – 10:00 am  
Concurrent Sessions

Session I: IT and Management  
(Business Management & Organization – Advanced - 1.5 CH)
Moderator: Lorraine Lee, University of North Carolina, Wilmington

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  
Discussant: Mary Hill, Kennesaw State 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  
Discussant: Andrea Kelton, University of South Florida

Session J: Financial Statement Fraud, Information Quality, and Accounting Language (SET Sponsored)  
(Auditing - Advanced - 1.5 CH)
Moderator: Robert Nehmer, Oakland University

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 AAACommons  
(Specialized Knowledge and Applications - Advanced - 1.5 CH)
Co-Moderators: Robert Nehmer, SET Section AAACommons Editorial Board  
Member, Oakland University  
Marilyn Prosch, IS Section AAACommons Editorial Board Member & Chair IS Cmte on AAACommons, Arizona State Univ
10:00 am – 10:30 am  
**Break**

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

**Session L: Management Issues in Information Technology**  
(*Business Management and Organization - Advanced - 1.5 CH*)  
**Moderator:** Audrey Scarlata, East Carolina University

*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  
Discussant: Jennifer Blaskovich, University of Nebraska, Omaha

*IT Alignment, IT Architecture and Firm Performance*  
Adi Masli, University of Arkansas  
Vernon J. Richardson, University of Arkansas  
J. Manuel Sanchez, University of Arkansas  
Viswanath Venkatesh, University of Arkansas  
Discussant: Theo Stratopoulos, University of Waterloo

*The Joint Impact of XBRL, Semantic Web and Web Services upon Financial Information Provision and Consumption*  
Li Qin, Fairleigh Dickinson University  
Discussant: Eileen Taylor, North Carolina State University

**Session M: Interactive Accounting: The Technical Possibilities Workshop**  
(*SET Sponsored*)  
(*Specialized Knowledge and Applications - Advanced - 1.5 CH*)

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

Noon – 1:30 pm  
**Luncheon, Awards**  
Elaine Mauldin, IS Section President, University of Missouri  
**Speaker:** Green IT and the Bottom Line  
Matt Bishop, Principal, KPMG IT Advisory Services, Dallas Office

1:45 pm – 3:15 pm  
**Concurrent Sessions**

**Session N: Management Issues in Information Technology**  
(*Business Management & Organization - Advanced - 1.5 CH*)  
**Moderator:** Jamey Worrell, University of Alabama, Birmingham

*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  
Discussant: Stacy Kovar, Kansas State University

*Uncertainty and the Decision to Manage Earnings*  
Theophanis C. Stratopoulos, University of Waterloo  
Discussant: Gary Peters, University of Arkansas
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  Conference Closing Dinner (optional)
WEDNESDAY, JANUARY 7
6:00 pm – 8:00 pm  Early Bird Reception

THURSDAY, JANUARY 8
8:30 am – 8:50 am  Welcome and Networking Exercise
Brad Tuttle, University of South Carolina

8:50 am – 10:15 am  Panel on Effective Teaching of AIS
Moderator: Robin Pennington, North Carolina State University

Course Development
Robin Pennington, North Carolina State University

Developing and Using Cases and Other Materials
Faye Borthick, Georgia State University

Working with Graduate Students and Curriculum
Christopher Wolfe, Texas A&M University

Teaching Accounting Students from the MIS PhD Perspective
Robert Fuller, University of Tennessee

Out of the Box Teaching Ideas - Successes and Failures
Dan Stone, University of Kentucky

10:15 am – 10:30 am  Break

10:30 am – 11:20 am  Frontiers in AIS Research
Miklos Vasarhelyi, Rutgers

11:20 am – 12:10 pm  “How to Get Tenure – Beginning While You are a Student”
Brad Tuttle, University of South Carolina

12:10 pm – 1:30 pm  Luncheon

1:30 pm – 3:00 pm  Roundtable Discussion of Current AIS Topics and Closing Remarks
Moderator: Brad Tuttle, University of South Carolina
Panelists:
Elaine Mauldin, IS Section President, University of Missouri
Bruce Dehning, IS Section Past President, Chapman University
Vern Richardson, IS Section President-Elect, University of Arkansas
Marcus Odum, IS Section Treasurer, Southern Illinois University
Stacy Kovar, IS Section Secretary, Kansas State University

3:00 pm – 3:30 pm  Break

3:30 pm – 5:30 pm  JIS Research Workshop
2009 Workshop on IT Governance and Assurance (WITGA)

January 7-8, 2009

(Auditing - Advanced - 4.0 CH)

Moderator: Roger Debreceny, University of Hawai‘i at Manoa

WEDNESDAY, JANUARY 7
6:00 pm – 8:00 pm

Early Bird Reception

THURSDAY, JANUARY 8
1:00 pm – 3:00 pm

Gary Bannister, Manager of ValIT Initiatives, ISACA
Gary will provide an in-depth update on recent developments in IT Governance,
including CobiT, ValIT, IT Control Objectives for SOX and Basel II and the forthcoming
COBIT/Risk framework as set out in the ITGI document “Enterprise Risk: Identify,

Gary will also provide guidance on embedding the various teaching and learning
resources from ISACA into the AIS and auditing curricula and gain feedback from
faculty.

3:00 pm – 3:30 pm

Break

3:30 pm – 5:30 pm

Faculty presentations on teaching IT Governance and Assurance.
Del DeVries, Belmont University
Uday Murthy, University of Southern Florida
Ed O’Donnell, University of Kansas
Paul Steinbart, Arizona State University
Brad Tuttle, University of South Carolina

Each faculty will discuss the course that they teach; how the course fits within the
overall design for the degree, the integration of IT governance and assurance into the
course, resources used and assignments set and, most importantly, provide tips and
tricks.

We conclude with an open discussion on teaching and researching IT governance and
assurance.
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<td>Vicky Arnold</td>
<td>Univ of Central Florida</td>
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<tr>
<td>Nancy Bagranoff</td>
<td>Old Dominion Univ</td>
<td><a href="mailto:nbagranoff@odu.edu">nbagranoff@odu.edu</a></td>
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