

4th Annual Pre-ICIS Workshop on
Accounting Information Systems
Saturday, December 15, 2012
Marriott World Center Resort
Orlando, FL, USA

7 – 9 am Continental Breakfast and Registration

9 – 9:15 Welcome

9:15 – 10:30 Session 1:

Does Tax Preparation Software Induce Framing Effects?

William Brink, University of South Carolina

Lorraine Lee, University of North Carolina, Wilmington

Does Mandatory XBRL Adoption Constrain Managerial Opportunism in
Financial Reporting? Evidence from Mandated US Filers

Jeong-Bon Kim, City University of Hong Kong

Joung W. Kim, Nova Southeastern University

Jee-Hae Lim, University of Waterloo

IT Governance in a Cloud Computing Environment

Severin V. Grabski, Michigan State University

Pamela Schmidt, Washburn University

Discussion Leader: Theophanis Stratopoulos, University of Waterloo

10:30 – 10:45 Break

10:45 – 12 Session 2:

Enablers of Top Management Team Support for Integrated Management
Control Systems Innovations

Jessica Lee, Australian National University

Mohamed Z. Elbashir, Australian National University

Habib Mahama, Australian National University

Steve G. Sutton, University of Central Florida

Disentangling the Effect of IT Artifact Bias on Perceptions of System Quality

Michael Curry, Oregon State University

Byron Marshall, Oregon State University

Peter Kawalek, University of Manchester

Cognitive Fit and User Schemas: An Expanded Model for Problem Solving

Cheryl L. Dunn, Grand Valley State University

Gregory J. Gerard, Florida State University

Severin V. Grabski, Michigan State University

Discussion Leader: Myles Stern, Wayne State University

12 – 1 pm Lunch

- 1:15 – 2:30 Session 3:
- Demonstrating the Feasibility of Continuous Auditing
 - Myles Stern, Wayne State University
 - Arik Ragowsky, Wayne State University
 - Characteristics of a Firm’s Ownership and its IT Capability: An Elusive Relationship
 - André Schäfferling, German Graduate School
 - Heinz-Theo Wagner, German Graduate School
 - Examining the Pole of IT Knowledge on Internal Audit Integration: An Absorptive Capacity Perspective
 - David L. Henderson III, University of Mary Washington
 - Joshua M. Davis, College of Charleston
- Discussion Leader: Marshall Byron, Oregon State University
- 2:30 – 2:45 Break
- 2:45 – 4 Session 4:
- The Theory of Technology Dominance: What We’ve Learned and Where We Need to Go
 - Martin Weisner, University of Central Florida
 - The Effects of Decision Aid Structural Restrictiveness on Cognitive Load, Perceived Usefulness, and Reuse Intentions
 - Irina Malascu, University of Central Florida
 - Steve G. Sutton, University of Central Florida
 - The Effects of Business Intelligence Features on Internal and Competitive Advantage: A Resource-Based View
 - Nicole Forsgren Velasquez, Utah State University
 - Rajiv Sabherwal, University of Arkansas
 - Alexandra Durcikova, University of Oklahoma
- Discussion Leader: Lorraine Lee, University of North Carolina, Wilmington
- 4 – 5 Business Meeting
- 6:30 Dinner – Portebello (Dinner arranged by Vicky Arnold)