



2008 Conference Program

*Tenth Annual
Accounting Information Systems
Educator Conference*

*June 26-June 29 2008
Fort Collins, Colorado*

A Conference Devoted to the Concerns of AIS Faculty

Sponsors

2008 AIS Educator Conference

Sponsor

Event

Microsoft Dynamics

<http://www.microsoft.com/dynamics/>

Keynote Luncheon,
Saturday 6/28



American Accounting Association
Information Section

<http://aaahq.org/infosys/index.html>

Breakfast, Friday
6/27



University of Maryland

<http://www.umuc.edu/index.shtml>

Breakfast, Saturday
6/28



Institute of Management
Accountants

www.imanet.org

Breakfast, Sunday
6/29



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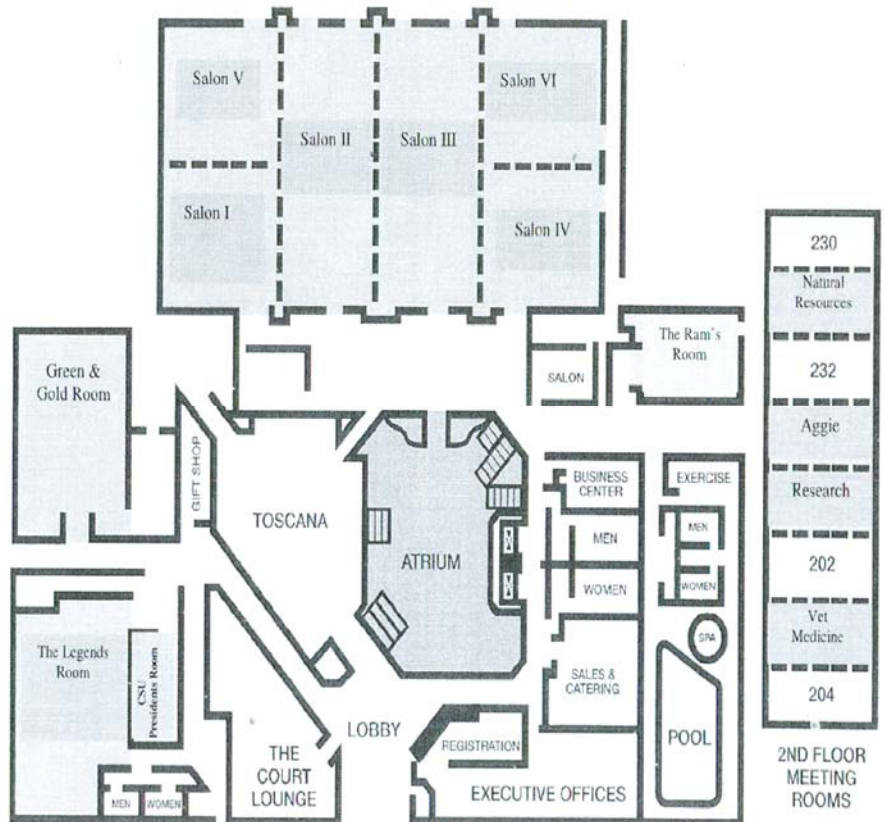
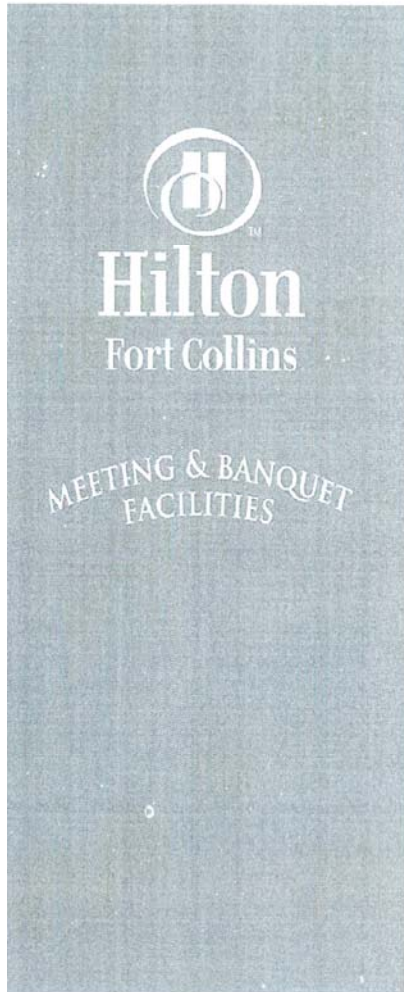


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Hotel Map

2008 AIS Educator Conference



Conference Program

2008 AIS Educator Conference

Thursday, June 26, 2008

5:00 PM-7:30 PM

Pre Convention

Registration

Area in front of Salons II and III.

8:00 PM-10:00 PM

***Research, Room 202,
Second Floor***

Hospitality Suite

All registrants and guests are welcome. Come and join in for some food and beverage and meet your fellow participants.

Friday, June 27, 2008

7:00 AM-12:00 PM

Pre Convention

Registration

Area in front of Salons II and III.

7:30 AM-8:30 AM

Salon III

Breakfast

Sponsored by the **American Accounting Association, Information Systems Section.**

8:30 AM-10:10 AM

Salon I

Concurrent sessions

ACL Basics

Bradley Schwieger, St. Cloud State University

Salon IV

Research Papers - Distance Learning

Moderator: Debra Cosgrove, University of Nebraska

Cost Effectiveness in Course Redesign: The Transformation toward E-Learning
David Kendrick, University of Northern Colorado

Locating Government Accountability Information Online
Ken Smith, Willamette University

Reflections And Evidence Regarding Teaching Accounting Information Systems Online
Richard Dull, Clemson University

Salon II

SAP Part 1

Using an SAP Case to Teach Business Processes and Transaction Processing
Ross Quarles, Sam Houston State University
Fawzi Noman, Sam Houston State University

10:10 AM-10:30 AM

Pre Convention

Break

10:30 AM-12:10 PM

Salon IV

Concurrent sessions

Research Papers - Innovative Projects

Moderator: Laurie Hays, Western Michigan University

Dexter Buys a Surfboard: An Exploratory Study of the Impact of a Classroom Activity and a Reflection Paper on Student Perceptions of the First AIS Course

Carol J. Normand, U of Wisconsin-Whitewater

An Exercise for Teaching Business Processes and Transaction Cycles

Melissa Walters, University of Tampa

Using Video Clips from the Movie Lorenzo's Oil to Illustrate and Reinforce Understanding of Information Characteristics

Win G. Jordan, Fort Hays State University

Salon I

ACL -- Beyond the Basics

Bradley Schwieger, St. Cloud State University

Salon II

SAP Part 2

Using an SAP Case to Teach Business Processes and Transaction Processing

Ross Quarles, Sam Houston State University

Fawzi Noman, Sam Houston State University

12:15 PM-2:00 PM

Salon III

Lunch

Welcome: Mary Hill, 2008 AISEA President

Keynote Speaker: Manager IT group, Deloitte & Touche LLP.

2:00 PM-3:40 PM

Salon IV

Concurrent sessions

Research Papers - Curriculum Issues

Moderator: Carol J. Normand, U of Wisconsin-Whitewater

A Proposal For An IT Governance Course

David Henderson, College of Charleston

Melissa Walters, University of Tampa

Accounting Information Systems Courses, A Model for Measuring Effectiveness

Bijan Mashaw, California State University, East Bay

Faculty, Practitioner, and Alumni Perspectives on the Course Content of the First Accounting Information Systems Course

Lynette Martin, Oklahoma City University

Anwar Khader, Oklahoma City University

Jane Austin, Oklahoma City University

Salon II

Access 2007 (Advanced)

What's New in Access 2007

James T. Perry, University of San Diego

3:40 PM-4:00 PM

Pre Convention

Break

4:00 PM-4:50 PM

Salon II

Concurrent sessions

Excel 2007 (Advanced)

Excel 2007 Use in AIS Classroom

Sarah Bee, Seattle University

Salon IV

Research Papers - Technology Applications

Moderator: Brad Schafer, University of South Florida

Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses

Uday S. Murthy, University of South Florida

Linda Ragland, University of South Florida

Using the REA Enterprise Ontology to Teach Deferred Taxes and Other Non-AIS Topics

Richard Newmark, University of Northern Colorado

Salon I

Wireless Networks

Making Waves -- Installing and Securing Wireless Networks

David R. Fordham, James Madison University

5:00 PM-6:00 PM

**Research, Room 202,
Second Floor**

Outgoing Board-Meeting

8:00 PM-10:00 PM

**Research, Room 202,
Second Floor**

Hospitality Suite

All registrants and guests are welcome. Come and join in for some food and beverage and meet your fellow participants.

Saturday, June 28, 2008

7:30 AM-8:30 AM

Salon III

Breakfast

Sponsored by The University of Maryland, University College.

8:30 AM-10:10 AM

Salon II

Concurrent sessions

Data Mining with SQL Server - Part I

Paul Cronan, University of Arkansas

Salon I

Tips for New (or even Old) AIS Instructors

Moderator: Mary Hill, Kennesaw State University

The Rams Room

Research Papers - Technology

Moderator: Robert Nieschwietz, University of Colorado at Denver

Design and Implementation of a Computerized Tool in an Accounting Curriculum to Enhance Intrinsic Motivation in Learning

Siew Chan, Washington State University

Pailin Trongmateerut, Washington State University

Laurie Hays, Western Michigan University

PCI: Is the Payment Card Industry Standard a New Topic for Students of AIS?

Barbara Uliss, Metropolitan State College of Denver

Student Response Systems Use in Accounting Information Systems Classes

Lloyd Seaton, University of Nebraska at Kearney

Richard Newmark, University of Northern Colorado

Matthew Stallings, University of Northern Colorado

10:10 AM-10:30 AM

Pre Convention

10:30 AM-12:10 PM

Salon II

Salon I

The Rams Room

Break

Concurrent sessions

Data Mining with SQL Server - Part 2

Paul Cronan, University of Arkansas

Improving Accounting Education Research

David Stout, Youngstown State University

Research Papers - ERP

Moderator: Barbara Uliss, Metropolitan State College of Denver

Beyond ERP – Employing Semantic Web Technologies to Implement REA as the Enterprise Information System Model

Charmayne Cullom, University of Northern CO

Tod Sedbrook, University of Northern Colorado

Richard Newmark, University of Northern Colorado

Enabling Obstruction: Conceptualization of the Enterprise Resource Planning System as a Chaordic Attractor

Roger Voss, Activant Solutions

Dennis Krumwiede, Idaho State University

Daniel E. O'Leary, Univ of Southern California

Using ERP Systems to Teach Financial, Managerial Accounting and Accounting Information Systems Courses

Benjamin Bae, California State University, Bakersfield

12:15 PM-2:00 PM

Salon III

Lunch

Announcement of award winners: Mark Lehman, 2008 research chair.

Announcement of newly elected board members: Mary Hill, 2008 AISEA President

Keynote speaker: Uday Murthy , Professor and Quinn Eminent Scholar of Accounting Information Systems at the University of South Florida will speak on current issues in AIS research.

Sponsored by **Microsoft**

2:00 PM-3:40 PM **Concurrent sessions**
Salon I **Design and Conduct of AIS Experiments (Part 1/2)**
Uday S. Murthy, University of South Florida

The Rams Room **Research Papers - Database**
Moderator: Arthur Christofferson, Metropolitan State University

A Test of Modeling with a Structured Columnar Pattern on Student Perception and Task
Brad Schafer, University of South Florida
Robert M. Fuller, University of Tennessee
Uday S. Murthy, University of South Florida

Accounting for the Benefits of Database Normalization
Ting Wang, Governors State University
Constance Lehmann, University of Houston-Clear Lake
Hui Du, University of Texas - Pan Am

Interactive SQL Tutorials: Comparisons and Suggestions
David Dennis, Otterbein College
George H. Bodnar, Duquesne University

Salon II **XML**
Introduction to XML
Clinton White, University of Delaware

3:40 PM-4:00 PM **Break**
Pre Convention

4:00 PM-4:50 PM **Concurrent sessions**
Salon I **Design and Conduct of AIS Experiments (Part 2/2)**
Uday S. Murthy, University of South Florida

Salon II **XBRL**
Introduction to XBRL
Clinton White, University of Delaware

The Rams Room **Bridging AIS and Intermediate Accounting**
Seaside Marina: A Bridge from a Users Perspective Principles Course to AIS and Intermediate Accounting Courses with a Preparers Perspective
Rita Grant, Grand Valley State University
Robert Holt, Ivy Software

5:30 PM-8:30 PM **Special event**
The Gardens on Spring Creek Reception with entertainment. Recognition of Jack Stewart and celebration of 10th anniversary of conference, 7:00 PM.

Sunday, June 29, 2008

8:00 AM-9:00 AM

Salon III

Breakfast

Sponsored by the Institute of Management Accountants.

9:00 AM-10:40 AM

Salon III

Incoming Board-Meeting

Board members for the 2009 annual conference will meet for a planning session.

9:00 AM-10:40 AM

The Rams Room

Concurrent sessions

Research Papers - XBRL

Moderator: Kurt Fanning, Grand Valley State University

A Structural Model Of The Determinants Of XBRL Adoption

Brad Trinkle, College of Charleston

Steven D. Sheetz, Virginia Poly Inst & St Un

David Henderson, College of Charleston

XBRL Financial Reports and XML Databases in Accounting Information Systems

Clinton White, University of Delaware

Jon Blue, University of Delaware

Salon II

Flowcharting with Microsoft Office

Ronald Daigle, Sam Houston State University

David R. Fordham, James Madison University

10:40 AM-11:00 AM

Pre Convention

Break

11:00 AM-11:50 AM

Salon II

Concurrent sessions

Flowcharting with Visio

Debra Cosgrove, University of Nebraska

Salon I

Research Roundtable

Stacy Kovar, Kansas State University

The Rams Room

Research Papers - Auditing

Moderator: Mary Hill, Kennesaw State University

A Survey of Internal and External Auditors Regarding Continuous Auditing In the Post-SOX Era

Constance Lehmann, University of Houston-Clear Lake

Marcia Watson, Mississippi State Univ

Common Audit Tasks for Associates and Senior Associates in the Current Audit Environment: A Descriptive Study

Meghann Abell Cefaratti, Virginia Tech

12:00 PM-1:30 PM

Salon III

Lunch

Recognition of outgoing officers: Mary Hill .

Announcement of next year's conference: Mark Lehman, incoming AISEA President

1:30 PM-3:10 PM

Salon I

The Rams Room

Salon II

3:10 PM-3:30 PM

Pre Convention

3:30 PM-4:20 PM

Salon I

Salon II

The Rams Room

6:00 PM-9:00 PM

**Research, Room 202,
Second Floor**

Concurrent sessions

Student Project Competition

Nancy Jones, California State University - Chico

Research Papers - Excel

Moderator: Mark Simkin, University of Nevada, Reno

An Integrated MS Access & MS Excel Student Project

Arthur Christofferson, Metropolitan State University

Demonstrating Data Validation Techniques with Spreadsheets

Mark Simkin, University of Nevada, Reno

Integrating Pivot Tables into the Curriculum: The Pivot Table Toolkit

Brian Kovar, Kansas State University

Rodney Vogt, Kansas State University

Stacy Kovar, Kansas State University

Snagit / Camtasia

Snagit / Camtasia - Two tools you can't do without.

David Hayes, James Madison University

Mark Lehman, Mississippi State University

Break

Concurrent sessions

Research Papers - Technology

Moderator: Janette Moody, The Citadel

Accountants and e-discovery

Kurt Fanning, Grand Valley State University

Does Investment in Information Technology Lead to Enhanced Firm Performance?

Theresa Henry, Seton Hall University

David S. Gelb, Seton Hall University

Viswa K. Viswanathan, Seton Hall University

Podcasts / Streaming

Mark Lehman, Mississippi State University

Research Papers - History

A Brief History of Accounting Information Systems: Part I: Hardware

Mark Simkin, University of Nevada, Reno

Roberta Barra, University of Hawaii at Hilo

Arline Savage, Cal Poly Sate University

Hospitality Suite

All registrants and guests are welcome.

Concurrent Session Detail Descriptions

2008 AIS Educator Conference

Friday, June 27, 2008: 8:30 AM-10:10 AM

Salon I ACL Basics

This hands-on session will teach you to starting a new project, importing files, footing the file, aging, summarizing, basic joining of files, creating filters, selecting a sample and analyzing the confirmation results, sorting, and checking for duplicates.

Bradley Schwieger is a coauthor of *Auditing: A Business Risk Approach* with Larry E. Rittenberg and Karla Johnstone. Bradley is a Professor of Accounting in the G. R. Herberger College of Business at St. Cloud State University.

Salon IV Research Papers - Distance Learning

Cost Effectiveness in Course Redesign: The Transformation toward E-Learning

David Kendrick, University of Northern Colorado

As web-based technologies march forward, improved access to higher education by traditional and non-traditional student, alike, is a certainty, but such technologies as a mechanism for lowering costs are still subject for further exploration. Course redesign from traditional to electronic delivery serves not only to grant access or improve achievement for the student, but can offer a cost savings for the institution. Educational leaders in higher education may consider the web-based redesign alternative as not only a learning instrument, but a means to cut instructional costs.

Locating Government Accountability Information Online

Ken Smith, Willamette University

The purpose of this research project is to investigate the ease of locating online non-financial performance reports of local governments. The Governmental Accounting Standards Board (GASB) has been studying the area under the heading "Service Efforts and Accomplishments" (SEA) reporting since the 1980's. The GASB efforts (1994; 2003), and others funded by the Sloan Foundation, have led to publication of several case studies and surveys. However, there are very few studies that observe reports or reporting mechanisms for a representative sample of local governments. This study fills part of that void concerning the ease of locating local government accountability reports online.

Reflections and Evidence Regarding Teaching Accounting Information Systems Online

Richard Dull, Clemson University

Many universities offer courses online; some offer degrees that are primarily online. Some are well respected, some are not. The purpose of this paper is to provide food for thought for faculty contemplating teaching an online accounting information systems course. It is not intended to provide the reader with a "how to" guide, but rather to generate questions and ideas that should be considered when making the choice, preparing for and teaching online, as well as dealing with student issues as they arise. It is based experiences from over ten years of face-to-face and one year of online AIS

Salon II SAP Part 1

Using an SAP Case to Teach Business Processes and Transaction Processing

Ross Quarles, Sam Houston State University

Fawzi Noman, Sam Houston State University

This workshop provides participants with hands-on practice using a SAP case to teach business processes and transaction processing. The case, Flya Kite Company, contains modules addressing procurement logistics, production logistics, sales logistics, financial accounting and controlling support processes, and human resources support processes. Participants will complete exercises addressing two of these modules (procurement and financial accounting and controlling). The case is constructed so that any of the modules can be accomplished independently in differing class settings (e.g., production logistics in a production management class) or as a fully integrated case using all modules (e.g., as an introduction to ERP systems in general and SAP in particular in an AIS class). The case is written so that instructors with minimal knowledge of SAP can successfully use it. A common error troubleshooting guide and a "textbook" covering each business process with quizzes for each module are provided.

Friday, June 27, 2008: 10:30 AM-12:10 PM

Salon IV

Research Papers - Innovative Projects

Dexter Buys a Surfboard: An Exploratory Study of the Impact of a Classroom Activity and a Reflection Paper on Student Perceptions of the First AIS Course

Carol J. Normand, U of Wisconsin-Whitewater

One of the challenges of the first AIS course is to provide opportunities for students to understand how the accounting information they have learned is organized into a unified whole. To help students relate prior learning to the AIS course, an in-class activity was developed and combined with a required reflection paper. Statistical analyses found that the combination of a textbook reading, an in-class project, and a reflection paper does positively affect students' perceptions of the importance of learning about AIS. Further analyses found that GPA, accounting-related work experience, and gender are not related to the change in student perceptions.

An Exercise for Teaching Business Processes and Transaction Cycles

Melissa Walters, University of Tampa

Effectively covering transaction processing cycles in an accounting information systems (AIS) course can be a tedious task. This paper presents a fun, imaginative exercise that may be used as a basis for discussing transaction processing cycles. The exercise is designed to help students develop a practical, working understanding of the subprocesses, transaction activities, documents, records, and reports that make up primary transaction processing cycles. The paper provides learning objectives, exercise materials, implementation guidance, learning assessment, and teaching notes.

Using Video Clips from the Movie Lorenzo's Oil to Illustrate and Reinforce Understanding of Information Characteristics

Win G. Jordan, Fort Hays State University

This article discusses how video clips from the movie Lorenzo's Oil may be used to illustrate to students that the needs of information users determine which information characteristics are most important. A parallel is drawn between the needs of researchers and external business users, who need reliable, accurate, complete information for long-term purposes. A similar parallel is drawn between the needs of patients (and their families) and internal business users, who need timely but imperfect information to make daily operating decisions. The article discusses both the video clips and subsequent real-life events in light of varying information needs.

Salon I

ACL -- Beyond the Basics

Building on the earlier session, you will learn more advanced features of ACL, including join options and relating files, summarize, classify, stratify, reports, confirmation letters, and Benford's Law. (Note that attendance at the earlier session is not required.)

Bradley Schwieger is a coauthor of *Auditing: A Business Risk Approach* with Larry E. Rittenberg and Karla Johnstone. Bradley is a Professor of Accounting in the G. R. Herberger College of Business at St. Cloud State University.

Salon II

SAP Part 2

Attendees will continue hands-on training with SAP. You do not have to attend SAP Part 1 to attend SAP Part 2.

Using an SAP Case to Teach Business Processes and Transaction Processing

Ross Quarles, Sam Houston State University

Fawzi Noman, Sam Houston State University

This workshop provides participants with hands-on practice using a SAP case to teach business processes and transaction processing. The case, Flya Kite Company, contains modules addressing procurement logistics, production logistics, sales logistics, financial accounting and controlling support processes, and human resources support processes. Participants will complete exercises addressing two of these modules (procurement and financial accounting and controlling). The case is constructed so that any of the modules can be accomplished independently in differing class settings (e.g., production logistics in a production management class) or as a fully integrated case using all modules (e.g., as an introduction to ERP systems in general and SAP in particular in an AIS class). The case is written so that instructors with minimal knowledge of SAP can successfully use it. A common error troubleshooting guide and a "textbook" covering each business process with quizzes for each module are provided.

Friday, June 27, 2008: 200 PM-3:40 PM

Salon IV

Research Papers - Curriculum Issues

A Proposal For An IT Governance Course

David Henderson, College of Charleston

Melissa Walters, University of Tampa

Information technology (IT) has become a requisite competency for accounting professionals and IT governance and control is a central component of this skill-set (AICPA 1999; IAESB 2007; Walters 2007). Due to the pervasiveness of IT-based accounting systems and the increased importance placed on internal control as required by Sarbanes-Oxley section 404, compliance efforts must address the assessment of IT controls (ITGI 2006). As such, there is a demand for accounting professionals with IT governance and control competencies (Lord 2004). The purpose of this paper is to present a proposal for a graduate-level course that addresses IT governance and control topics.

Accounting Information Systems Courses, A Model for Measuring Effectiveness

Bijan Mashaw, California State University, East Bay

Currently, there is no formal method used for measuring effectiveness of a course or teaching effectiveness particularly for skill oriented courses such as Accounting Information Systems. Majority of institution use the student opinion survey of a course to evaluate both an instructor and the course. There is no sound theoretical foundation to show that the method actually measures effectiveness of a course, or the instructions. This paper reviews the research in the area of student evaluation, attempts to define teaching and teaching effectiveness, and proposes a quantitative multidimensional model for measuring effectiveness in teaching of Accounting Information Systems.

Faculty, Practitioner, and Alumni Perspectives on the Course Content of the First Accounting Information Systems Course

Lynette Martin, Oklahoma City University

Anwar Khader, Oklahoma City University

Jane Austin, Oklahoma City University

The field of Accounting Information systems rapidly changes, and results gleaned from studies performed previously may no longer be valid. The current study attempts to bridge this gap through the investigation of topics that should be studied now in the first Accounting Information Systems course. Topics will be expanded to recent relevant topics, a survey will be conducted, and results will be analyzed to recommend new topical coverage list for first AIS course.

Salon II

Access 2007 (Advanced)

Come and watch as James Perry (University of San Diego) leads a hands on demonstration of the changes made to Microsoft Access (2007 Version).

What's New in Access 2007

James T. Perry, University of San Diego

Participants will learn about the major new features in Access 2007 and participate in nine interactive, hands-on database exercises. These include exploring the new interface, creating a database template, creating and populating a table using the new Attachment data type and the new Totals row, using new table sorting and filtering tools, and multivalued fields. Participants will explore queries, customize the Quick Access Toolbar, create a top-N query with calculations and Access functions. Participants will build forms, create a new split form, explore the new Layout View, and build and modify a report in layout view. The instructor will supply all digital material including the demonstration database, "The Incredible Cheesecake Company," that contains several tables, queries, forms, reports, and one "Easter egg."

Friday, June 27, 2008: 4:00 PM-4:50 PM

Salon II Excel 2007 (Advanced)

Microsoft made several changes in Excel, come and get a head start on using the new package.

Excel 2007 Use in AIS Classroom

Sarah Bee, Seattle University

In this session, new features of Excel 2007 will be demonstrated. In the first part of the session differences between Excel 2003 and 2007 will be shown. In the latter part, classroom exercises will be demonstrated using the latest version of Excel.

Salon IV Research Papers - Technology Applications

Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses

Uday S. Murthy, University of South Florida

Linda Ragland, University of South Florida

This study evaluates syllabi for introductory AIS and MIS courses to identify similarities and differences between the two fields as reflected in the topical coverage choices made by AIS and MIS educators. The findings reveal that while AIS courses have a unique focus on transaction processing and internal controls relative to MIS courses, more technical topics such as E-business and IS solutions are covered more commonly in MIS courses rather than AIS courses. The key contribution of this paper is in providing empirical evidence in support of AIS and MIS educators' intuition regarding the essential differences between the two courses.

Using the REA Enterprise Ontology to Teach Deferred Taxes and Other Non-AIS Topics

Richard Newmark, University of Northern Colorado

The purpose of this paper is to show how the REA enterprise domain ontology can be used as a framework to analyze accounting transactions and adjustments—from simple transactions such as a sale of merchandise on account to complex accruals and deferrals such as deferred taxes. The paper will also explore the potential to use the REA framework to teach topics in other accounting areas such as cost/managerial accounting and taxation.

Salon I Wireless Networks

Making Waves -- Installing and Securing Wireless Networks

David R. Fordham, James Madison University

Wireless networks are becoming ubiquitous in both commercial and residential environments. To the horror of information security professionals, most wireless gear today is distributed by retailers and Internet Service Providers with security features disabled. While this facilitates quick set-up and installation by end-users, it can expose their networks and data to unfamiliar threats. This training session explains how 802.11 wireless networks operate, and covers threats overlooked by most consumers, including accounting educators and students. The session provides a demonstration of how to set up and properly secure a modern 802.11 network.

Saturday, June 28, 2008: 8:30 AM-10:10 AM

Salon II

Data Mining with SQL Server - Part 1

Come watch and participate in "hands-on" demonstrations of decision making and data mining using multiple platforms. Participants will develop solutions for business scenarios decision cases based on large datasets. Presenters will have handouts and tutorials for using the University of Arkansas Enterprise Systems--Teradata, IBM z900, SAP and SQL Server; as well as their large datasets--Dillard's, Sam's Club and Tyson Foods, Inc. The handouts will include sample cases and solutions. Further, various ways to incorporate Enterprise Systems into courses will be discussed. The discussion and handouts will describe access to the University of Arkansas Resources.

Paul Cronan is a Professor and M. D. Matthews Chair in Information Systems at the University of Arkansas in Fayetteville. His research interests include information systems ethical behavior, work groups, change management, expert systems, performance analysis and effectiveness, and end-user computing. His work has appeared in numerous publications, including MIS Quarterly and Decision Sciences.

David Douglas holds the title of University Professor in information systems at the University of Arkansas, Walton College of Business. His research interests include pedagogy for distance education, e-commerce, and database management systems/data warehousing/data mining.

Salon I

Tips for New (or even Old) AIS Instructors

This panel session is designed to aid AIS instructors in course and professional development. Discussion and audience participation is strongly encouraged. The session will begin with the panelists introducing their course philosophy, coverage and fit within their institutions accounting curriculum. Panelists will comment on tools and techniques used in teaching AIS including how to obtain software products for student use. Panelists will also be asked to comment on student issues such as motivation for learning material not stressed on the CPA exam, difficulties with accounting student perception of unstructured problem solving, student cheating, and the use of student groups. Finally panelists will be asked to comment on the positive and negative aspects of teaching AIS.

The panelists: **David Dennis**, is Professor of Accounting at Otterbein College. David has been teaching AIS using the REA model (with Dunn's text) since the mid 1990's with an overall focus is on business processes. He also uses George Bodnar's Omnis Mus accounting cycle software which has an ACCESS database, with SQL optional assignments. **Constance M. Lehmann**, is associate professor of accounting at the University of Houston-Clear Lake. She has published in several professional and academic journals, including Behavioral Research in Accounting, Journal of Information Systems, and Advances in Accounting Education. She is co-author of the textbook "Accounting Information Systems: A Practitioner Emphasis, 6e". **Sandra Richtermeyer**, is Chair of the department of Accounting at Xavier University. Her research interests include: technology enablement, performance measurement, professional issues for management accountants and she has published in the International Journal of Accounting Information Systems, Strategic Finance, The Journal of Business and Economics Research and the Journal of Cost Management. **Clinton E. (Skip) White, Jr.**, is Professor and Area Head of MIS at the University of Delaware. He has been teaching AIS since 1981. In addition to many academic publications, he is author of the book "The Accountant's Guide to XBRL". Skip is nationally recognized as an expert in XBRL and teaches courses in XBRL and XML.

The Rams Room

Research Papers - Technology

Design and implementation of a computerized tool in an accounting curriculum to enhance intrinsic motivation in learning

Siew Chan, Washington State University

Pailin Trongmateerut, Washington State University

Laurie Hays, Western Michigan University

We use the behavioral, cognitive, and motivation theories to guide us in our design and development of a program -- PATH -- to deliver the first accounting principles course materials in an interactive, fun, and challenging manner. This paper builds on Bryant and Hunton's (2000) model of educational technology by highlighting the important role of intrinsic motivation in learning and using PATH to create and enhance intrinsic motivation to stimulate interest in learning. The features of PATH include engaging user interaction, user-friendly interface, interesting simulation, and varying levels of user control in receiving feedback from the program.

PCI: Is the Payment Card Industry Standard a New Topic for Students of AIS?

Barbara Uliss, Metropolitan State College of Denver

This study will focus on the Payment Card Industry (PCI) data security standard, formulated in 2006 by the PCI Security Standards Council to address public concerns over security breaches and the loss of the private information of card users. The standard will be examined as it relates to risk management and the security of information systems in business. As systems that gather information about the revenue streams of businesses, controls relating to PCI systems are a part of internal controls over financial reporting, the sufficiency of which is regulated in public companies by § 404 of the Sarbanes-Oxley Act.

Student Response Systems Use in Accounting Information Systems Classes

Lloyd Seaton, University of Nebraska at Kearney

Richard Newmark, University of Northern Colorado

Matthew Stallings, University of Northern Colorado

In this paper, we evaluate perceived effectiveness and student satisfaction of Student Response Systems (SRSs) in the classroom. In particular, we look at the use of such a system in an Accounting Information Systems classes. SRSs are similar to audience response systems used in game shows. Such systems have been posited to increase class participation and enhance active learning.

Saturday, June 28, 2008: 10:30 AM-12:10 PM

Salon II

Data Mining with SQL Server - Part 2

Come watch and participate in "hands-on" demonstrations of decision making and data mining using multiple platforms. Participants will develop solutions for business scenarios decision cases based on large datasets. Presenters will have handouts and tutorials for using the University of Arkansas Enterprise Systems--Teradata, IBM z900, SAP and SQL Server; as well as their large datasets--Dillard's, Sam's Club and Tyson Foods, Inc. The handouts will include sample cases and solutions. Further, various ways to incorporate Enterprise Systems into courses will be discussed. The discussion and handouts will describe access to the University of Arkansas Resources.

Paul Cronan is a Professor and M. D. Matthews Chair in Information Systems at the University of Arkansas in Fayetteville. His research interests include information systems ethical behavior, work groups, change management, expert systems, performance analysis and effectiveness, and end-user computing. His work has appeared in numerous publications, including MIS Quarterly and Decision Sciences.

David Douglas holds the title of University Professor in information systems at the University of Arkansas, Walton College of Business. He was department chair from 1985 to 1998. His research interests include pedagogy for distance education, e-commerce, and database management systems/data warehousing/data mining.

Salon I

Improving Accounting Education Research

This presentation is divided into two parts. In part one, we'll review empirical evidence regarding reasons that accounting education manuscripts, both "main section" (i.e., research) articles and educational resource papers (e.g., cases), get rejected. Data for this part of the presentation come from the Journal of Accounting Education and Issues in Accounting Education. In conjunction with these empirical results, several recommendations for improving publication probability will be discussed. Part two of the presentation consists of a discussion of disclosure issues related to accounting research studies. Again, the purpose of the discussion is to provide hints and recommendations for improving publication success.

David Stout is past editor of Issues in Accounting Education and serves currently as senior associate editor for the Journal of Accounting Education. As well, he serves as a member of the editorial review board for the new case journal published by the Institute of Management Accountants (IMA) and for the International Journal of Management Education. David is also serving currently as a member of the Editorial Advisory Board for Accounting Education: An International Journal. His presentation at the Conference derives from his collective experience with these journals over an extended period of time.

The Rams Room

Research Papers - ERP

Beyond ERP – Employing Semantic Web Technologies to Implement REA as the Enterprise Information System Model

Charmayne Cullom, University of Northern CO

Tod Sedbrook, University of Northern Colorado

Richard Newmark, University of Northern Colorado

The purpose of this study is to demonstrate the strength of the Semantic Web approach to model an enterprise information system over the traditional ERP model. The study illustrates the role of REA ontology in developing descriptions for the Semantic Web. The results of this study is a model based upon the REA ontology to implement a conceptual Semantic Web. The model graphically maps the Semantic Web technologies to the REA ontology elements of Resources, Events, and Agents with the typification extensions.

Enabling Obstruction: Conceptualization of the Enterprise Resource Planning System as a Chaordic Attractor

Roger Voss, Activant Solutions

Dennis Krumwiede, Idaho State University

Daniel E. O'Leary, Univ of Southern California

Drawing on chaos theory to determine the theoretically valid parameters of organizational dynamics as they relate to ERPs, the present paper advances a conceptual model of the ERP within a larger model of the chaordic organization. The resulting implications suggest that the ERP's position in the organizational information flow renders it simultaneously a potential enhancer of organizational productivity and a potential obstruction thereof, depending on practitioners' modes of reaction to function failure. This paper draws on practical experience with the Oracle® RDBMS to amplify discussion.

Using ERP Systems to Teach Financial, Managerial Accounting and Accounting Information Systems Courses

Benjamin Bae, California State University, Bakersfield

This paper discusses the use of Enterprise Resource Planning (ERP) systems as a teaching tool in financial, managerial accounting and accounting information systems courses. Students can understand better the accounting cycle and business transaction processing by doing exercises and projects using the ERP system because it clearly shows the complete transaction cycle from the beginning to the end in a systematic and integrated way. Specifically, practical suggestions and usages in the class setting are illustrated based on the SAP system. This hands-on and active learning approach greatly enhance the learning of financial and managerial accounting principles as well as information systems concepts.

Saturday, June 28, 2008: 2:00 PM-3:40 PM

Salon I

Design and Conduct of AIS Experiments (Part 1/2)

This seminar will cover the fundamentals of experimental design and execution. Various research designs will be explained, from simple two-group designs, within- and between-subjects designs, to more advanced factorial designs. Using examples relating to accounting information systems, the presentation will cover methodological issues such as conceptual and operational variables, threats to validity and how they can be dealt with, manipulation checks, etc. The goal of the seminar is to equip attendees with the knowledge and skills necessary to design and execute behavioral experiments.

Uday Murthy, is a Professor and Quinn Eminent Scholar of Accounting Information Systems at the University of South Florida. Professor Murthy's research interests are in data modeling and design methodologies for accounting systems, auditing computer-based systems, expert systems, and group support systems in accounting. His research has been published in a number of journals including AJPT, JIS, International Journal of Accounting Information Systems, and Decision Support Systems. From 1999 to 2001, Professor Murthy served as coeditor of the Journal of Information Systems.

The Rams Room

Research Papers - Database

A Test of Modeling with a Structured Columnar Pattern on Student Perception and Task

Brad Schafer, University of South Florida

Robert M. Fuller, University of Tennessee

Uday S. Murthy, University of South Florida

The pedagogy of many Accounting Information Systems courses includes teaching the fundamental components of database design, terminology, and use. To facilitate student understanding of database, textbooks and teachers introduce students to graphical representations of relational databases. The most common diagram is known as an Entity Relationship (ER) diagram depicting the data tables and the relational connection among the tables. This paper posits that teachers of ER modeling should provide a structured pattern of an ER model into designated columns and chronological sequence to enhance student perceptions of the data model and in turn, increase performance on three tasks. The result of a classroom experiment provides empirical support that providing students a columnar structure in the presentation of the ER diagram generally improves student perceptions and performance in some database related tasks required of AIS students, particularly when they are trained to recognize the columnar pattern.

Accounting for the Benefits of Database Normalization

Ting Wang, Governors State University

Constance Lehmann, University of Houston-Clear Lake

Hui Du, University of Texas - Pan Am

This paper proposes an alternative teaching approach to enhance accounting students' understanding of the concept of database normalization. This alternative approach involves with calculations and reconciliations with which accounting students are familiar because the methods are frequently used in accounting courses. The alternative approach gives students the opportunity to justify the changes made to database structure during the database normalization process in terms of efficiency and effectiveness, and also to understand the purpose and benefits of database normalization. Instructors can easily adapt this teaching approach to any exercises they already use to illustrate the concept.

Interactive SQL Tutorials: Comparisons and Suggestions

David Dennis, Otterbein College

George H. Bodnar, Duquesne University

SQL is a foundation technology for the study of information systems. This paper provides a basic tutorial of SQL, focusing on the SELECT statement. It surveys existing Internet resources for learning SQL, similar to an earlier paper (2007). After comparisons with other SQL online instructional options, along with some suggestions as to desirable present and future features, this paper presents a program that functions as an interactive SQL Tutorial. The program can be used to process the SQL examples contained in the paper and view the resulting output. It can also be used to process any SELECT statements against the included database. The database contains four tables: orders, order details, inventory, and accounts receivable (i.e., customers). These tables collectively provide a rich set of data for active learning of SQL concepts and terminology. Some examples are provided.

Salon II

XML

Come watch as Skip White provides a hands-on demonstration of XML and XBRL. In part 1 Skip will focus on XML.

Introduction to XML

Clinton White, University of Delaware

The objective of this workshop is to introduce AIS educators to the Extensible Markup Language (XML). XML is a meta-language – a language used to create other languages. XML is not like other languages with which you may be familiar as it describes basic rules and syntax that XML documents must follow instead of a specific programming vocabulary. XML is used as the foundation on which to build vocabularies for specific purposes. In this hands-on workshop, AIS educators will be introduced to XML by way of a business vocabulary known as UBL (the Universal Business Language). UBL provides a complete XML-based library of business documents, each constructed from reusable data components, to be used in e-business transactions. It is a great way to understand the basics and the benefits of XML. No prior experience with XML is expected.

Saturday, June 28, 2008: 4:00 PM-4:50 PM

Salon I

Design and Conduct of AIS Experiments (Part 2/2)

This seminar will cover the fundamentals of experimental design and execution. Various research designs will be explained, from simple two-group designs, within- and between-subjects designs, to more advanced factorial designs. Using examples relating to accounting information systems, the presentation will cover methodological issues such as conceptual and operational variables, threats to validity and how they can be dealt with, manipulation checks, etc. The goal of the seminar is to equip attendees with the knowledge and skills necessary to design and execute behavioral experiments.

Uday Murthy, is a Professor and Quinn Eminent Scholar of Accounting Information Systems at the University of South Florida. Professor Murthy's research interests are in data modeling and design methodologies for accounting systems, auditing computer-based systems, expert systems, and group support systems in accounting. His research has been published in a number of journals including AJPT, JIS, International Journal of Accounting Information Systems, and Decision Support Systems. From 1999 to 2001, Professor Murthy served as coeditor of the Journal of Information Systems.

Salon II

XBRL

Come watch as Skip White continues the hands-on demonstration of XML and XBRL. During this session (part 2) Skip will focus on XBRL. You do not have to attend part 1 (XML) to attend and participate in this session.

Introduction to XBRL

Clinton White, University of Delaware

The objective of this workshop is to introduce AIS educators to the Extensible Business Reporting Language (XBRL). XBRL is an XML vocabulary for business operations and financial reporting. The SEC has recently announced its intention to begin requiring filing in XBRL format starting as early as the end of 2008. In this hands-on workshop, AIS educators will be introduced to the new US GAAP taxonomies and preparer's guide. The new US GAAP taxonomies are significantly more robust (over 15,000 financial reporting concepts) and more complex (with entry points, views, and dimensions). No prior experience with XML or XBRL is expected.

The Rams Room

Bridging AIS and Intermediate Accounting

Seaside Marina: A Bridge from a Users Perspective Principles Course to AIS and Intermediate Accounting Courses with a Preparers Perspective

Rita Grant, Grand Valley State University

Robert Holt, Ivy Software

Professors wrestle with the conflict of wanting to employ a users' orientation in introductory courses but wanting students in AIS and Intermediate courses to come with a strong understanding of the accounting process. This presentation will demonstrate how an online manual practice set (Seaside marina) can be employed in a one-credit bridge course or at the beginning of a major-level course to reinforce the information flow of an accounting system from debits and credits to the preparation of financial statements. After completing Seaside marina, students have a firm understanding of the basic accounting system.

Sunday, June 29, 2008: 9:00 AM-10:40 AM

The Rams Room

Research Papers - XBRL

A Structural Model of the Determinants of XBRL Adoption

Brad Trinkle, College of Charleston

Steven D. Sheetz, Virginia Poly Inst & St Un

David Henderson, College of Charleston

Motivated by the benefits of XBRL, yet its slow adoption by organizations, this study seeks to determine the significant factors that explain a firm's decision to adopt XBRL. This paper combines research on information systems standards adoption with research on the adoption of complex information systems innovations to yield an integrated research model. The determination of the factors that explain a firm's decision to adopt XBRL will lead to an explanation for why adoption has been limited and suggest actions that regulators, audit firms, and investors can take to encourage the adoption of XBRL.

XBRL Financial Reports and XML Databases in Accounting Information Systems

Clinton White, University of Delaware

Jon Blue, University of Delaware

This paper uses a recent SEC 10-K filing in XBRL format to explain some of the complexities of XBRL financial reporting, the appropriateness of a "native" XML database for storage and access purposes, and the concept of the business reporting supply chain to illustrate how XML and XBRL are changing accounting information systems.

Salon II

Flowcharting with Microsoft Office

Come watch as Ronny Daigle and Dave Fordham guide workshop participants through hands-on training using Microsoft Office products (Excel, PPT, Word) to flowchart some narratives.

This session focuses on the use of three Microsoft Office products (PowerPoint, Excel, and Word) for flowcharting. The flowcharting capabilities of the three products are compared, including discussion of when one of the three products may be more preferred than the other two in a given situation. Suggested flowcharting construction techniques are also discussed. Hands-on training includes the construction of flowcharts for short narratives, as well experience with implementing certain product features such as presentation animation in PowerPoint.

Sunday, June 29, 2008: 11:00 AM-11:50 AM

Salon II

Flowcharting with Visio

Come watch as Deb Cosgrove guides workshop participants through hands-on training using Visio to flowchart some narratives.

Deb Cosgrove has taught accounting information systems at University of Nebraska-Lincoln since 2001. She has won numerous teaching awards. She has been on the AISEA board of directors for the last 4 years and acted as training chair during that time.

Salon I

Research Roundtable

The conference sessions have new research ideas running through your head. Join other attendees to discuss your research ideas and search for others to collaborate on your research.

Stacy Kovar, is Associate Professor and Pricewaterhouse Coopers Faculty Fellow at Kansas State University. She has published in Journal of Accounting Education, Issues in Accounting Education, Journal of Information Systems, Journal of Accounting Education, Advances in Accounting, and Advances in Accounting Behavioral Research. Her book, Computerized Managerial Accounting Projects for Microsoft Great Plains Dynamics, is published by Armond Dalton Publishing. Stacy is a past president of the AISEA and the current editor of the AIS Educator Journal.

The Rams Room

Research Papers - Auditing

A Survey of Internal and External Auditors Regarding Continuous Auditing In the Post-SOX Era

Constance Lehmann, University of Houston-Clear Lake

Marcia Watson, Mississippi State Univ

The Sarbanes-Oxley Act (SOX) requires management to take responsibility for the internal control system and financial statement disclosures, suggesting more interest in the viability of a continuous auditing (CA) function to aid in the compliance. Yet, recent surveys have indicated that companies have yet to spend large amounts of money on CA (Gray 2004). The purpose of this study is to analyze the perceptions of internal and external auditors as to the progress of CA and to investigate issues surrounding the implementation of CA. Our respondents were members of an Information Systems Audit and Control Association (ISACA) chapter. We find that: (a) most companies do not have fully automated controls-a necessity for CA, (b) the most prevalent CA implementation is in Accounts Payable, (c) most CA has been operational for less than two years, (d) the development of CA is internally-driven, and (e) most CA are not run continuously but rather on a monthly basis. Finally, unlike prior studies, none of our internal auditors indicated that CA was too costly or technologically infeasible, suggesting that advances in technology coupled with management's financial support have made CA a worthwhile investment.

Common Audit Tasks for Associates and Senior Associates in the Current Audit Environment: A Descriptive Study

Meghann Abell Cefaratti, Virginia Tech

The purpose of this qualitative study is to describe common tasks completed by associate and senior associate auditors, in the current audit environment, with a focus on the tasks completed during their first three years of auditing. Data will be gathered through interviews. The results will be a descriptive portrait of the tasks and procedures commonly performed. The results will inform accounting researchers and assist them in designing appropriate tasks for the level of participants in their experiments or studies. The results of the study will provide insight to accounting educators regarding the tasks that students will be performing immediately following graduation.

Sunday, June 29, 2008: 1:30 PM-3:10 PM

Salon I

Student Project Competition

The AIS Educator Association (AISEA) is pleased to sponsor the Jack and Maye Stewart Student Project Competition. This competition is intended to recognize outstanding work by students on Accounting Information Systems class projects and cases. The competition is funded through a generous donation by the AISEA founders, Jack and Maye Stewart.

This year's winner will present their case materials and student outputs:

David Hayes, James Madison University, will present the Eagle Carpet Case

and

Claire Latham, Washington State University, will present the Eagle Carpet Case.

The Rams Room

Research Papers - Excel

An Integrated MS Access & MS Excel Student Project

Arthur Christofferson, Metropolitan State University

This student project integrates use of information technology tools. It provides experience in solving real world problems facing accountants and auditors. The project represents the risk assessment process performed by the head of Internal Audit of a local Fortune 500 company. The student is asked to extract data from the General Ledger of a Great Plains database with MS Access. Analysis is performed in MS Access and then the dataset is exported to MS Excel. These results are used to perform ratio analysis to determine which stores represent high risk and are then included in the annual Internal Audit Plan.

Demonstrating Data Validation Techniques with Spreadsheets

Mark Simkin, University of Nevada, Reno

Most accounting information systems must validate input data for accuracy, completeness, and authenticity, but much of how this process takes place is buried in obscure computer code. This paper discusses the validation techniques for several familiar data values—e.g., ISBN and UPC codes—and explains how such techniques are easily implemented on spreadsheets. These spreadsheet models, in turn, are useful for classroom demonstrations and/or as student homework assignments. Key terms: data validation, spreadsheet programming, check digits, ISBN numbers, UPC code.

Integrating Pivot Tables into the Curriculum: The Pivot Table Toolkit

Brian Kovar, Kansas State University

Rodney Vogt, Kansas State University

Stacy Kovar, Kansas State University

The primary purpose of this paper is to provide a set of instructional resources, the Pivot Table Toolkit, which can be used to teach students about pivot tables and develop pivot table skills. These resources can be used in early and mid-level accounting classes, AIS courses and courses covering spreadsheet literacy for the business major. Included in the Toolkit is a self-paced tutorial, an instructional video and pivot table exercises for students to complete. This paper also provides a discussion of the potential reasons for integrating pivot tables into both the business curriculum and the accounting curriculum.

Salon II

Snagit / Camtasia

Snagit / Camtasia - Two tools you can't do without.

David Hayes, James Madison University

Mark Lehman, Mississippi State University

Come get introduced to two tools (Snagit / Camtasia) that you will find very useful to both research and teaching. Snagit (Techsmith) is a very useful screen capture tool that allows flexibility in what you want to capture and edit. Camtasia (also made by Techsmith) is similar to Snagit, but allows for video and audio screen captures. This is very handy for tutorials and demonstrating software.

Sunday, June 29, 2008: 3:30 PM-4:20 PM

Salon I

Research Papers - Technology

Accountants and e-discovery

Kurt Fanning, Grand Valley State University

e-discovery refers to discovery in civil litigation which deals with information in electronic form. In this context, electronic form is the representation of information as binary numbers. This Electronic information is providing unique challenges to the accounting profession. This paper will look at such topics as document management, forensic accounting, litigation, database management, searching techniques, metadata, and government compliance. These topics have been of interest to the AIS field and e-discovery may connect them all.

Does Investment in Information Technology Lead to Enhanced Firm Performance?

Theresa Henry, Seton Hall University

David S. Gelb, Seton Hall University

Viswa K. Viswanathan, Seton Hall University

This paper examines the relationship between ex ante IT investment and subsequent firm performance during periods of unanticipated industry growth and distress. Our research question asks whether firms which have invested more heavily in IT achieve superior performance during periods of economic growth and distress compared with firms in their industry which do not. We identify a base year and measure ex ante IT investment two years prior (year -2) to the base year (year 0) and observe firm performance from a year before (year -1) through a year after (year +1) base year. We obtained data from Information Week 500, an annual report which ranks the top 500 companies in terms of their IT investment, for the years 1990 – 2003. We use that rank as our proxy for IT investment. Firm performance variables are sales growth, operating income growth, and stock returns. A finding that ex ante IT investment is positively related to firm performance during a period of unanticipated industry turbulence would suggest that more sophisticated IT capability enhances a firm's "competitive agility."

Salon II

Podcasts / Streaming

The session will build on the Session 11 presentation and use Camtasia to create podcasts in a variety of formats. Participants will learn how to select podcast options to achieve their learning objectives. TechSmith, the developers of Camtasia, will provide participants with materials to assist in creating podcasts. The issues involved in posting podcasts will also be addressed.

Mark Lehman is an Associate Professor in the Adkerson School of Accountancy at Mississippi State University. He has been creating Camtasia movies for nearly a decade and is beginning his exploration of podcasting.

The Rams Room

Research Papers - History

A Brief History of Accounting Information Systems: Part I: Hardware

Mark Simkin, University of Nevada, Reno

Roberta Barra, University of Hawaii at Hilo

Arline Savage, Cal Poly Sate University

Although the "hardware" in modern accounting systems is often the least-important component of an AIS, this wasn't always so. At one time, in fact, "hardware" was the most important component, and it is only in the last 25 years that this has changed. This paper traces the history of hardware in the development of AISs, including discussions of mechanical devices, mainframe computers, microcomputers, and peripheral equipment.

Submissions Indexed by Author(s)

2008 AIS Educator Conference

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Austin, Jane	Research Papers - Curriculum Issues	Faculty, Practitioner, and Alumni Perspectives on the Course Content of the First Accounting Information Systems Course	27-Jun	2:00 AM	3:40 PM
Bae, Benjamin	Research Papers - ERP	Using ERP Systems to Teach Financial, Managerial Accounting and Accounting Information Systems Courses	28-Jun	10:30 AM	12:10 PM
Barra, Roberta	Research Papers - History	A Brief History of Accounting Information Systems: Part I: Hardware	29-Jun	3:30 AM	4:20 PM
Bee, Sarah	Excel 2007 (Advanced)	Excel 2007 Use in AIS Classroom	27-Jun	4:00 AM	4:50 PM
Blue, Jon	Research Papers - XBRL	XBRL Financial Reports and XML Databases in Accounting Information Systems	29-Jun	9:00 AM	10:40 AM
Chan, Siew	Research Papers - Technology	Design and implementation of a computerized tool in an accounting curriculum to enhance intrinsic motivation in learning	28-Jun	8:30 AM	10:10 AM
Christofferson, Arthur	Research Papers - Excel	An Integrated MS Access & MS Excel Student Project	29-Jun	1:30 AM	3:10 PM
Cullom, Charmayne	Research Papers - ERP	Beyond ERP – Employing Semantic Web Technologies to Implement REA as the Enterprise Information System Model	28-Jun	10:30 AM	12:10 PM
Daigle, Ronald	Flowcharting with Microsoft Office	Flowcharting with Microsoft Office	29-Jun	9:00 AM	10:40 AM
Du, Hui	Research Papers - Database	Accounting for the Benefits of Database Normalization	28-Jun	2:00 AM	3:40 PM
Dull, Richard	Research Papers - Distance Learning	REFLECTIONS AND EVIDENCE REGARDING TEACHING ACCOUNTING INFORMATION SYSTEMS ONLINE	27-Jun	8:30 AM	10:10 AM
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Fordham, David R.	Presentation -- Wireless Networks	Training Session: Making Waves -- Installing and Securing Wireless Networks	27-Jun	4:00 AM	4:50 PM
Fuller, Robert M.	Research Papers - Database	A Test of Modeling with a Structured Columnar Pattern on Student Perception and Task	28-Jun	2:00 AM	3:40 PM
Gelb, David S.	Research Papers - Technology	Does Investment in Information Technology Lead to Enhanced Firm Performance?	29-Jun	3:30 AM	4:20 PM
Grant, Rita	Bridging AIS and Intermediate Accounting	Seaside Marina: A Bridge from a Users Perspective Principles Course to AIS and Intermediate Accounting Courses with a Preparers Perspective	28-Jun	4:00 AM	4:50 PM

<i>Authors</i>	<i>Session</i>	<i>Submission Title</i>	<i>Date</i>	<i>Start</i>	<i>End</i>
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Henderson, David	Research Papers - XBRL	A STRUCTURAL MODEL OF THE DETERMINANTS OF XBRL ADOPTION	29-Jun	9:00 AM	10:40 AM
Henderson, David	Research Papers - Curriculum Issues	A PROPOSAL FOR AN IT GOVERNANCE COURSE	27-Jun	2:00 AM	3:40 PM
Henry, Theresa	Research Papers - Technology	Does Investment in Information Technology Lead to Enhanced Firm Performance?	29-Jun	3:30 AM	4:20 PM
Holt, Robert	Bridging AIS and Intermediate Accounting	Seaside Marina: A Bridge from a Users Perspective Principles Course to AIS and Intermediate Accounting Courses with a Preparers Perspective	28-Jun	4:00 AM	4:50 PM
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Khader, Anwar	Research Papers - Curriculum Issues	Faculty, Practitioner, and Alumni Perspectives on the Course Content of the First Accounting Information Systems Course	27-Jun	2:00 AM	3:40 PM
Kovar, Brian	Research Papers - Excel	Integrating Pivot Tables into the Curriculum: The Pivot Table Toolkit	29-Jun	1:30 AM	3:10 PM
Kovar, Stacy	Research Papers - Excel	Integrating Pivot Tables into the Curriculum: The Pivot Table Toolkit	29-Jun	1:30 AM	3:10 PM
Krumwiede, Dennis	Research Papers - ERP	Enabling Obstruction: Conceptualization of the Enterprise Resource Planning System as a Chaordic Attractor	28-Jun	10:30 AM	12:10 PM
Lehman, Mark	Snagit / Camtasia	Snagit / Camtasia - Two tools you can't do without.	29-Jun	1:30 AM	3:10 PM
Lehmann, Constance	Research Papers - Auditing	A survey of internal and external auditors regarding continuous auditing in the post-SOX era	29-Jun	11:00 AM	11:50 AM
Lehmann, Constance	Research Papers - Database	Accounting for the Benefits of Database Normalization	28-Jun	2:00 AM	3:40 PM
Martin, Lynette	Research Papers - Curriculum Issues	Faculty, Practitioner, and Alumni Perspectives on the Course Content of the First Accounting Information Systems Course	27-Jun	2:00 AM	3:40 PM
Mashaw, Bijan	Research Papers - Curriculum Issues	Accounting Information Systems Courses, A Model for Measuring Effectiveness	27-Jun	2:00 AM	3:40 PM
Murthy, Uday S.	Research Papers - Technology Applications	Towards an Understanding of Accounting Information Systems as a Discipline: A Comparative Analysis of Topical Coverage in AIS and MIS Courses	27-Jun	4:00 AM	4:50 PM
Murthy, Uday S.	Research Papers - Database	A Test of Modeling with a Structured Columnar Pattern on Student Perception and Task	28-Jun	2:00 AM	3:40 PM

<i>Authors</i>	<i>Session</i>	<i>Submission Title</i>	<i>Date</i>	<i>Start</i>	<i>End</i>
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Newmark, Richard	Research Papers - Technology	Student Response Systems Use in Accounting Information Systems Classes	28-Jun	8:30 AM	10:10 AM
Newmark, Richard	Research Papers - ERP	Beyond ERP – Employing Semantic Web Technologies to Implement REA as the Enterprise Information System Model	28-Jun	10:30 AM	12:10 PM
Noman, Fawzi	SAP Part 1	Using an SAP Case to Teach Business Processes and Transaction Processing	27-Jun	8:30 AM	10:10 AM
Noman, Fawzi	SAP Part 2	Using an SAP Case to Teach Business Processes and Transaction Processing	27-Jun	10:30 AM	12:10 PM
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O'Leary, Daniel E.	Research Papers - ERP	Enabling Obstruction: Conceptualization of the Enterprise Resource Planning System as a Chaordic Attractor	28-Jun	10:30 AM	12:10 PM
Perry, James T.	Access 2007 (Advanced)	What's New in Access 2007	27-Jun	2:00 AM	3:40 PM
Quarles, Ross	SAP Part 2	Using an SAP Case to Teach Business Processes and Transaction Processing	27-Jun	10:30 AM	12:10 PM
Quarles, Ross	SAP Part 1	Using an SAP Case to Teach Business Processes and Transaction Processing	27-Jun	8:30 AM	10:10 AM
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Savage, Arline	Research Papers - History	A Brief History of Accounting Information Systems: Part I: Hardware	29-Jun	3:30 AM	4:20 PM
Schafer, Brad	Research Papers - Database	A Test of Modeling with a Structured Columnar Pattern on Student Perception and Task	28-Jun	2:00 AM	3:40 PM
Seaton, Lloyd	Research Papers - Technology	Student Response Systems Use in Accounting Information Systems Classes	28-Jun	8:30 AM	10:10 AM
Sedbrook, Tod	Research Papers - ERP	Beyond ERP – Employing Semantic Web Technologies to Implement REA as the Enterprise Information System Model	28-Jun	10:30 AM	12:10 PM
Sheetz, Steven D.	Research Papers - XBRL	A STRUCTURAL MODEL OF THE DETERMINANTS OF XBRL ADOPTION	29-Jun	9:00 AM	10:40 AM
Simkin, Mark	Research Papers - Excel	Demonstrating Data Validation Techniques with Spreadsheets	29-Jun	1:30 AM	3:10 PM
Simkin, Mark	Research Papers - History	A Brief History of Accounting Information Systems: Part I: Hardware	29-Jun	3:30 AM	4:20 PM
Smith, Ken	Research Papers - Distance Learning	Locating Government Accountability Information Online	27-Jun	8:30 AM	10:10 AM
Stallings, Matthew	Research Papers - Technology	Student Response Systems Use in Accounting Information Systems Classes	28-Jun	8:30 AM	10:10 AM

<i>Authors</i>	<i>Session</i>	<i>Submission Title</i>	<i>Date</i>	<i>Start</i>	<i>End</i>
Trinkle, Brad	Research Papers - XBRL	A STRUCTURAL MODEL OF THE DETERMINANTS OF XBRL ADOPTION	29-Jun	9:00 AM	10:40 AM
Trongmateerut, Pailin	Research Papers - Technology	Design and implementation of a computerized tool in an accounting curriculum to enhance intrinsic motivation in learning	28-Jun	8:30 AM	10:10 AM
Uliss, Barbara	Research Papers - Technology	PCI: Is the Payment Card Industry Standard a New Topic for Students of AIS?	28-Jun	8:30 AM	10:10 AM
Viswanathan, Viswa K.	Research Papers - Technology	Does Investment in Information Technology Lead to Enhanced Firm Performance?	29-Jun	3:30 AM	4:20 PM
Vogt, Rodney	Research Papers - Excel	Integrating Pivot Tables into the Curriculum: The Pivot Table Toolkit	29-Jun	1:30 AM	3:10 PM
Voss, Roger	Research Papers - ERP	Enabling Obstruction: Conceptualization of the Enterprise Resource Planning System as a Chaordic Attractor	28-Jun	10:30 AM	12:10 PM
Walters, Melissa	Research Papers - Innovative Projects	An Exercise for Teaching Business Processes and Transaction Cycles	27-Jun	10:30 AM	12:10 PM
Walters, Melissa	Research Papers - Curriculum Issues	A PROPOSAL FOR AN IT GOVERNANCE COURSE	27-Jun	2:00 AM	3:40 PM
Wang, Ting	Research Papers - Database	Accounting for the Benefits of Database Normalization	28-Jun	2:00 AM	3:40 PM
Watson, Marcia	Research Papers - Auditing	A survey of internal and external auditors regarding continuous auditing in the post-SOX era	29-Jun	11:00 AM	11:50 AM
White, Clinton	Research Papers - XBRL	XBRL Financial Reports and XML Databases in Accounting Information Systems	29-Jun	9:00 AM	10:40 AM
White, Clinton	XBRL	Introduction to XBRL	28-Jun	4:00 AM	4:50 PM
White, Clinton	XML	Introduction to XML	28-Jun	2:00 AM	3:40 PM

List of Participants

2008 AIS Educator Conference

<i>Name</i>	<i>Affiliation</i>
Abell Cefaratti, Meghann	Virginia Tech
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Walters, Melissa
Wang, Ting
Washburn, Mark
White, Clinton
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Oklahoma City University
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Mercer University
The Citadel
University of South Florida
University of Oklahoma
Audimation Services, Inc. (IDEA Software)
University of Northern Colorado
University of Colorado at Denver
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Texas A&M University
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Murray State University
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Univ. at Albany, SUNY
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University of Tampa
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List of Reviewers

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Bae, Benjamin	California State University, Bakersfield
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Dennis, David	Otterbein College
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Tribunella, Heidi	University of Rochester
Trinkle, Brad	College of Charleston
Uliss, Barbara	Metropolitan State College of Denver
Wang, Ting	Governors State University
Watson, Marcia	Mississippi State University

Conference History

AIS Educator Association

First Annual AIS Educator Conference; 1999, Denver, Colorado

Conference Chair, John R. (Jack) Stewart

Second Annual AIS Educator Conference; 2000, Denver, Colorado

Conference Chair, John R. (Jack) Stewart

Third Annual AIS Educator Conference; 2001, Estes Park, Colorado

Conference Chair, John R. (Jack) Stewart

Program Chair, Sandra B. Richtermeyer

Fourth Annual AIS Educator Conference; 2002, Copper Mountain, Colorado

Conference Chair, Vassant Raval

Program Chair, Arline Savage

Training Chair, Sandra B. Richtermeyer

Fifth Annual AIS Educator Conference; 2003, Copper Mountain, Colorado

Conference Chair, Arline Savage

Program Chair, Jeff Romine

Training Chair, Stacy Kovar

Sixth Annual AIS Educator Conference; 2004, Denver, Colorado

Conference Chair, Jeff Romine

Program Chair, Stacy Kovar

Training Chair, David R. Fordham

Seventh Annual AIS Educator Conference; 2005, Breckenridge, Colorado

Conference Chair, Stacy Kovar

Program Chair, TJ Wang

Training Chair, Greg Krippel

Eighth Annual AIS Educator Conference; 2006, Estes Park, Colorado

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Ninth Annual AIS Educator Conference; 2007, Estes Park, Colorado

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