



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
IS.RF. Session 01	11 th May 2012	11:00 - 12:30	P-006	Aleksadr Kogan	17416	Argyris Argyrou		Investigating Financial Distress:the Case Of Macro- Economic Uncertainty
					16577	Mohamed Elbashir		Understanding The Business Value Creation From Accounting Information Systems: Testing The Moderating And Mediating Effects Of Organizational Capabilities
					16056	Tehmina Khan		Autopoiesis And Sustainability Accounting Information Systems
					17742	Silvia Romero		An Updated Measurement Theory Perspective On Accounting
					17057	Els Vanhoof		Comparing The Usefulness Of The Rea Model And Normalized Systems Theory For Accounting Information Systems Design
IS.RF. Session 02	11 th May 2012	14:00 - 15:30	P-006	Benita M. Gullkvist	17067	Henrik Fladkjaer		Has Abc Become A Failure? – Or Is Time Driven Abc A Solution For Small And Medium Sized Enterprises (sme)?
					16929	Cecilia Geron		The Use Of Xbrl By Brazilian Listed Companies
					15564	Glen Gray		It Governance Drivers Of Process Maturity



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					17723	Aleksandr Kogan		Using Forensic Methodology For Continuous Audit Filtering By Detecting Abnormal Wires In An Insurance Company: An Unsupervised Rule-Based Approach
					17411	Miklos Vasarhelyi		Application Of Anomaly Detection Techniques To Identify Fraudulent Refunds