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**Collected Papers**

# **ACCOUNTING AND INFORMATION SYSTEMS**

PS - Parallel Sessions	146
RF - Research Forum Sessions	147

**In each category, sessions are presented by time slot.**

SESSION: IS-PS DAY AND TIME: THURSDAY 22 MAY • 14:30-16:00

**ISPS01**

Chair: GLEN GRAY

House: EBS

Room: **304**

**Effects Of Diagram Format And User Numeracy On Understanding Cash Flow Data**

Author: HANS VAN DER HEIJDEN,  
UNIVERSITY OF SUSSEX

EX = Experimental

**Leadership Style In The Use Of Accounting Information Tools**

Author: BELEN FERNANDEZ-FEIJOO,  
UNIVERSITY OF VIGO

EA = Empirical Archival

Co-authors: *Amelia Ferreira-Da-Silva, Institute of Accounting and Administration of Porto,  
Polytechnic Institute of Porto, Portugal,  
Susana Gago, University Carlos III of Madrid, Spain*

**The Impact Of Erp Implementations On Firm Productivity**

Author: JORGE ROMERO,  
TOWSON UNIVERSITY

EA = Empirical Archival

Co-authors: *Cristina Abad, Universidad de Sevilla*

AU  
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TX

SESSION: **IS-RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

**ISRF01**

Chair: *MICHAEL ALLES*

House: *Olümpia*

Room: **Lambda**

**Searching For Guidelines To Design Evolvable Ais's That Support Multiple Gaap Reporting**

Author: *ELS VANHOOF,  
UNIVERSITY OF ANTWERP*

CF = Case / Field Study

Co-authors: *Walter Aerts, University of Antwerp*

**Factors Affecting External Auditors' Use Of Generalized Audit Software (gas)**

Author: *BENITA M. GULLKVIST,  
ABO AKADEMI UNIVERSITY*

SU = Survey

**A Taxonomy To Guide Research On The Application Of Data Mining To Fraud Detection In Financial Statement Audits**

Author: *GLEN GRAY,  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE*

AM = Analytical / Modelling

Co-authors: *Roger Debreceeny, University of Hawaii at Manoa*

AU

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SESSION: IS-RF DAY AND TIME: FRIDAY 23 MAY • 14:30-16:00

**ISRF02**

Chair: BENITA M. GULLKVIST

House: EBS

Room: 109

**The usefulness of accounting information of internal accounting management systems**

Author: JIYOUNG KWAK,  
SEMYUNG UNIVERSITY

EA = Empirical Archival

**On The Role Of Information Overload In Is Success: Evidence From The Field**

Author: PETER G. ROETZEL,  
STUTT GART UNIVERSITY

SU = Survey

Co-authors: Dennis D. Fehrenbacher, Monash University

**The Effect Of Erp Systems Competences On Business Process And Organizational Performance**

Author: MOHAMED ELBASHIR,  
QATAR UNIVERSITY

SU = Survey

Co-authors: Songsheng Chen, Beijing Institute of Technology  
Xiaofeng Peng, Washburn University  
David Zhu, California State University, Stanislaus

**Investigating The Risk Perception Of Cloud Computing In South-Africa**

Author: LUCA FERRI,  
FEDERICO II UNIVERSITY OF NAPLES

SU = Survey

Co-authors: Adele Caldarelli, Federico II University Of Naples  
Marco Maffei, Federico II University Of Naples

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