

Collected Papers



ACCOUNTING AND INFORMATION SYSTEMS

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session **IS-PS** . Day and Time: **Thursday 30th April . 15.30-17.00**

ISPS01

Chair: Robert Biscontri

Room: Alsh 2

Protecting Rights And Their Impact On The Nci Reporting – A Property Rights Based View On Accounting

Author: HELFRIED LABRENZ, LEIPZIG UNIVERSITY

IC = Interdisciplinary / Critical

The Impact Of Enterprise Systems On Management Accounting: Insights From The Unified Theory Of Acceptance And Use Of Technology (utaut)

Author: NIKOLAOS VAKALFOTIS, UNIVERSITY OF ULSTER

SU = Survey

Co-Author: Joan Ballantine, University of Ulster

Anthony Wall, University of Ulster

Session **IS-RF** . Day and Time: **Tuesday 28th April . 15:30-17:00**

ISRF01

Chair: Glen Gray

Room: Forth

A Multilevel Diffusion Framework Of Erp Technology

Author: BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS

CF = Case/Field Study

Co-Author: Paul Egret, Capgemini Consulting

The Impact Of Information Load And Creativity On Escalation Of Commitment

Author: PETER G. ROETZEL, STUTTGART UNIVERSITY

EX = Experimental

Session **IS-RF** . Day and Time: **Tuesday 28th April . 17:00-18:30**

ISRF02

Chair: Benita M. Gullkvist

Room: Forth

Information Technologies And Their Influence On Management Control Systems. The Evidence From Poland

Author: TOMASZ DYCZKOWSKI, WROCLAW UNIVERSITY OF ECONOMICS

SU = Survey

Co-Author: Joanna Dyczkowska, Wroclaw University of Economics

Continuous Auditing Between Theory And Practice - A Review Of Continuous Auditing-Literature And Practical Appearance In The Context Of The Iaf -

Author: MARC EULERICH, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS

Co-Author: Artur Kalinichenko, University Duisburg-Essen

IC = Interdisciplinary / Critical

Discovering Main Concerns In Comment Letters To Two FASB Exposure Drafts

Author: KAREN JINGRONG LIN, UNIVERSITY OF MASSACHUSETTS LOWELL

Co-Author: Hongwei Zhu, University of Massachusetts Lowell

IC = Interdisciplinary / Critical

Khondkar Karim, University of Massachusetts Lowell

Information And Communication Technology As A Challenge For Information Literacy Skills Of Management Accountants

Author: DANIELA HAUGENEDER, LINZ JOHANNES KEPLER UNIVERSITY

CF = Case/Field Study

Co-Author: Franz Trinkl

Dorothea Greiling, Linz Johannes Kepler University

Erp And The Management Controller Activity Profile: A Stepwise Evolution?

Author: ANASS MAWADIA, MONTPELLIER II UNIVERSITY

CF = Case/Field Study

Co-Author: Ariel Eggrickx, Montpellier II University

Philippe Chapellier, Montpellier II University