Accounting Information Systems Section

2015 Journal of Information Systems Conference

March 26-27, 2015

Offices of the AICPA
Durham, North Carolina

Sponsored by the American Institute of CPAs and Caseware IDEA, Inc.
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Welcome to Durham!

On behalf of the AAA Accounting Information Systems Section, welcome to Durham, North Carolina and the first JIS Research Conference. It is our pleasure to share with you a broad array of knowledge and ideas related to information technology auditing through panels, papers, and discussions. We appreciate the generous conference support from the AICPA and Caseware IDEA, Inc. We invite you to thank these sponsors as you visit with them throughout the next two days.

In addition to the papers that will be presented, we note two panels that will take place. Thursday morning at 10:45 am, Mary Curtis from University of North Texas, will lead the panel title “IT Audit – Being Pushed and Pulled between Compliance and Value.” She will be joined by panelists; Mikrish Appadu from Ernst & Young, Beth Wood the State Auditor of North Carolina, and Mark Shaw from Compliancy.com. The second panel will take place Friday morning at 10:15 am. Mary Curtis, from University of North Texas, will lead the panel “The Future of IT Audit” with panelists; Joel Pinkus from KPMG, Srinivas Shimamato from Accuratus, Donny Shimamoto from IntrapriseTechKnowlogies LLC, and Matt Pickard from the University of New Mexico.

As part of the conference, we invite you to a Thursday evening dinner sponsored by Journal of Information Systems editors Mary Curtis and Roger Debreceny at Nantucket Grill (5925 Farrington Rd).

Thank you for attending this conference and bringing your expertise to share with colleagues and other attendees. And an extra heartfelt thank you for submitting your papers and contributing to make this a successful conference for our section. This conference is possible through your active and engaged participation.

(Continued on page 2)
While we are grateful to many who helped contribute to this conference, we offer a special thanks to Amy Pawlicki, Susan Pierce, and Dorothy McQuilken from the AICPA; Stephanie Austin, JIS Editorial Assistant; and Jennifer Drahozal, Iowa State University graduate student. These women did a fantastic job in helping make this conference a success.

Again, welcome to Durham and the 2015 JIS Conference.

Diane Janvrin, Iowa State University and David A. Wood, Brigham Young University
JISC2015 Editors
A Special “Thank you” To:

and

Sponsors of the 2015 *Journal of Information Systems* Conference
Accounting Information Systems Section Officers

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Accounting Information Systems Section Editors

Journal of Information Systems

Journal Co-Editor, .............................................................Mary Curtis, University of North Texas
Journal Co-Editor, ........................................................Roger Debrecheny, University of Hawai‘i at Mānoa
Knowledge Resources Editor, .............................Eileen Taylor, North Carolina State University

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Newsletter, Accounting Information Systems

And Technology Reporter………………..Marcia Weidenmier Watson, Mississippi State University

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Accounting Information Systems Section Meeting Coordinators

2016 Midyear Meeting Coordinator.....Stephanie Farewell, University of Arkansas at Little Rock
AAA Annual Meeting Coordinator........Stephanie Farewell, University of Arkansas at Little Rock
Assistant AAA Annual Meeting Coordinator……………………Victoria Chiu, SUNY at New Paltz
Reviewers

We wish to thank the following reviewers for their assistance with the conference submission this year.

Kevin Agnew, University of South Florida
Ryan Baxter, Boise State University
Matt Bogusch, Deloitte
Larry Boyd, Ernst & Young
Terry Campbell, Indiana University
Dennis Caplan, University at Albany, SUNY
Margaret Christ, University of Georgia
Virginia Collins, Marks Paneth
Joshua Coyne, University of Memphis
Mai Farkas, California State University–San Marcos
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Clark Hampton, University of Waterloo
William Heninger, Brigham Young University
JP Krahel, Loyola University-Maryland
Joel Lanz, Joel Lanz, CPA, PC
Rina Limor, Hofstra University
Tina Loraas, Auburn University
Kevin Martin, Kevin P. Martin & Associates, PC
Elaine Mauldin, University of Missouri-Columbia
Michael McAllister, BDO USA, LLP
Uday Murthy, University of South Florida
Martin Ndicu, Mississippi State University
Rob Nehmer, Oakland University
Karen Percent, Duke University
Matt Pickard, University of New Mexico
Yue Qi, University of Nankai
Joseph Reid, North Carolina A&T State University
Vern Richardson, University of Arkansas
Juan Manuel Sanchez, Texas Tech University
Dan Schroeder, Habif, Arogeti & Wynne, LLP
Josh Shamash, RSW
Donny Shimamoto, IntraprisTechKnowledge LLC
Stephen Smith, Monash University
Neal Snow, University of South Florida
Elaine Stanley, Interprovincial Lottery Corporation
Scott Summers, Brigham Young University
Lili Sun, University of North Texas
Bruce Sussman, WYN
Brad Trinkle, Mississippi State University
Brad Tuttle, University of South Carolina
Marcia Weidenmier Watson, Mississippi State University
Don West, Donald P. West, CPA
Torpey White, Elko & Associates LTD
Amanda Wilford, Southern Utah University
David Wood, McGladrey
Amy R. Pawlicki is Director – Business Reporting, Assurance & Advisory Services and XBRL for the American Institute of Certified Public Accountants (AICPA). Ms. Pawlicki staffs the AICPA Assurance Services Executive Committee, which is focused on developing guidance for assurance and related services to improve the quality, relevance and usefulness of information, and on providing thought leadership and recommendations which identify and prioritize emerging trends and market needs for assurance and related services. Ms. Pawlicki is responsible for building awareness and understanding among the AICPA membership of the eXtensible Business Reporting Language (XBRL), a language for the electronic communication of business and financial information. Ms. Pawlicki also coordinates AICPA activities related to Integrated Reporting and Sustainability, including collaboration with other organizations around the world that are dedicated to improving the quality and transparency of business reporting. Ms. Pawlicki currently serves as Chair of the World Intellectual Capital/Assets Initiative.

Dorothy McQuilken, Manager, Business Reporting, Assurance & Advisory Services, AICPA Thursday Opening Speaker

Dorothy is a manager on the Business Reporting, Assurance & Advisory Services team for the American Institute of Certified Public Accountants (AICPA). She is the lead staff liaison to the AICPA Assurance Services Executive Committee’s (ASEC) Emerging Assurance Technology task force. This task force is responsible for developing a conceptual framework and guidance to capitalize on emerging technologies affecting the business information supply chain, covering both internal and external reporting.
Susan Pierce, Senior Technical Manager, Information Management and Technology Assurance, AICPA
Thursday Opening Speaker

Susan leads the AICPA Information Management and Technology Assurance Team which is responsible for a 4,000 membership group including IMTA section members as well as CITP credential holders. The IMTA team collaborates with industry, CPA firm leaders and the interested public to define the IMTA/CITP body of knowledge and to develop the educational resources and tools to help CPAs become Information Assurance accountants by understanding and utilizing the impact technology has on achieving business objectives. By monitoring the profession and discipline and responding to market demands with the tools necessary to help CPAs be successful, we have a direct impact on the profession on a daily basis.
Panelist Biographies

Karl Busch, Associate Director, Ernst & Young
Karl Busch is an Associate Director at E&Y's Cleveland development team, working on technology aspects of E&Y's assurance services line. Importantly, he is a member of the AICPA's assurance services committee (ASEC). Mark is a local North Carolina consultant and solutions provider.

Beth Wood, State Auditor, State of North Carolina
Beth Wood is a long-time public servant with 15 years of auditing experience. Beth served in the State Auditor’s Office for more than a decade and previously served in the State Treasurer’s Office. She is the first woman elected to the position of State Auditor in North Carolina.

Mark Shaw, President and co-founder, Compliancy.com, North Carolina
Mark brings over 15 years of experience as an entrepreneur having founded several companies as well as the development of new businesses within large companies. Mark’s strategic vision brought together a unique combination of experience in compliance implementations, business process workflow, and non-technical user interface development for business process solutions to develop the Compliancy solution. Mark brings extensive experience in the implementation of compliance controls, operational controls and business process automation having worked extensively with customers and accounting firms on the requirements and implementation of internal controls for regulatory compliance together with years of experience with business process management. Prior to Compliancy Software, Mark worked with Ultimus, a leader in Business Process Management solutions. Prior to Ultimus, Mr. Shaw co-founded and developed an Internet Services business unit with Nortel and led the venture funding that resulted in the unit being spun off as the highly successful NeoNova Network Services. Mark holds BS degrees in Mechanical Engineering and Electrical and Computer Engineering from North Carolina State University.
Panelist Biographies

Joel Pinkus, Program Director, KPMG Global Audit Services
Joel has more than 25 years of professional experience as a consultant to industry and government, including over 15 years of focused experience in data analytics, data forensics and audit assessment services. His main areas of focus have been in the design, development and use of automated tools to detect fraud, waste and abuse, and perform audit procedures. Joel’s current role with KPMG is a research and development position in the areas of Audit Data Strategy and Innovation.

Srinivas Sarawatula, Managing Principal, Accuratus
Srinivas is the Managing Principal at Accuratus LLC, providing a range of services from audit co-sourcing to IT security advisory services. Srinivas’s professional career includes almost 20 years in corporate and professional service roles across several industries including financial services, government, healthcare, technology, and power utilities. His most recent industry management role was serving as the Vice President of IT Audit at Open Solutions, Inc. a billion-dollar financial services company (now part of Fiserv) where he managed the internal audit department, acted as liaison to the federal regulators, and managed the relationship with external auditors. Previous to that, he was Senior Manager of Internal Audit at Fidelity Investments.

Donny Shimamoto, Managing Director, IntrapriseTechKnowlogies LLC
Donny Shimamoto, CPA.CITP, CGMA is the founder and managing director of IntrapriseTechKnowlogies LLC. Donny helps many organizations by bridging accounting and IT to strengthen organizational governance and risk management, improve business processes through IT, and increase the effectiveness of decision-making through business intelligence and evidence-based management.

Matt Pickard, Assistant Professor of Accounting, University of New Mexico
Matt Pickard, Ph.D. is an Assistant Professor of Accounting at the University of New Mexico. He received his Ph.D. from the University of Arizona in Management Information Systems. His research leverages embodied conversational agents (i.e., virtual humans) to maximize voluntary self-disclosure and change attitudes and behaviors. He enjoys the challenges of data analytics and the general process of turning raw data into meaningful and useful information for decision making. In his personal life, Matt is a family man and enjoys camping, woodworking, and beekeeping.
**Thursday, March 26, 2015**

**7:00 am - 8:00 am**
Breakfast is available at Hampton Inn & Suites and at the AICPA

**8:00 am**
Shuttle from Hampton Inn & Suites to the AICPA

**8:30 am – 9:00 am**
**Palladian 1, First Floor, International Plaza**
Welcome and Opening Remarks
- Rick Dull, West Virginia University. President, Accounting Information Systems Section, American Accounting Association
- Susan Pierce, Senior Technical Manager, Information Management and Technology Assurance, AICPA
- Dorothy McQuilken, Manager, Business Reporting, Assurance & Advisory Services, AICPA

**9:00 am - 10:15 am**
Auditing - 1.5 CH
Adoptions of Automated Internal Control Testing Strategies and External Auditor Perceptions of the Strength of the Internal Audit Function
- Rina Limor, Hofstra University
- Maia Farkas, California State University – San Marcos
Academic commentator: Margaret Christ, University of Georgia
Professional commentator: Matt Bogusch, Deloitte
Moderator: Diane Janvrin, Iowa State University

**10:15 am – 10:45 am**
Break

**10:45 am – 12:00 pm**
Auditing - 1.5 CH
Panel: IT Audit -- Being Pushed and Pulled between Compliance and Value
This panel will consider the role played by IT auditors in organizations and external auditors in both meeting external compliance requirements as well as ensuring information systems provide value for the enterprise. The panel will address the role played by the various standards and frameworks including SOCx, NIST, SOX, COSO and COBIT.
Panel members:
- Mikrish Appadu, Ernst and Young
Beth Wood, State Auditor, State of North Carolina
Mark Shaw, Compliancy.com, North Carolina
Moderator: Mary B. Curtis, University of North Texas

12:00 pm – 1:00 pm  Lunch

1:00 pm – 2:15 pm  Developing a Measure for Information Systems Control Alignment
Accounting - 1.5 CH
Alex Cram, Bentley University
Brent Gallupe, Queens University
Academic commentator: Tina Loraas, Auburn University
Professional commentator: Michael Burch, Office of the Auditor, State of North Carolina
Moderator: Mary B. Curtis, North Texas University

2:15 pm – 2:45 pm  Break

2:45 pm – 4:00 pm  The Association between Information Technology Investments and Audit Risk
Auditing - 1.5 CH
Shipeng Han, University of Memphis
Zabihollah Rezaee, University of Memphis
Ling Xue, University of North Carolina at Greensboro
Joseph Zhang, University of Memphis
Academic commentator: Theo Stratopoulos, University of Waterloo
Professional commentator: Kevin Martin, Martin & Associates
Moderator: Roger Debreceny, University of Hawai`i at Mānoa

4:00 pm – 5:15 pm  Repairing Organizational Legitimacy Following IT Material Weakness: Executive Turnover, IT Expertise, and IT System Overhaul
Auditing - 1.5 CH
Jacob Z. Haislip, Binghamton University
Adi Masli, University of Kansas
Vernon J. Richardson, University of Arkansas
Juan Manuel Sanchez, Texas Tech University
Academic commentator: Amanda Wilford, Southern Utah University
Professional commentator: Terry Campbell, Indiana University
Moderator: David A. Wood, Brigham Young University

6:30 pm  Dinner: Nantucket Grill, 5925 Farrington Rd, Chapel Hill, NC 27517. el Hill: (919) 402-0077
### 7:00 am - 8:00 am
Breakfast is available at Hampton Inn & Suites and at the AICPA

### 8:00 am
Shuttle from Hampton Inn & Suites to the AICPA

### 8:30 am - 9:45 am
**Accounting - 1.5 CH**

Is There an Association Between Internal Control Findings and Measures of Information Security Effectiveness?

- **Palladian 1, First Floor, International Plaza**
- Paul Steinbart, Arizona State University
- William Dilla, Iowa State University
- Graham Gal, University of Massachusetts Amherst
- Robyn Raschke, University of Nevada Las Vegas

Academic commentator: Uday Murthy, University of South Florida

Professional commentator: Donny Shimamato, Intraprisetechknowlogies LLC

Moderator: David A. Wood, Brigham Young University

### 9:15 am - 10:15 am
Break

### 10:15 am - 11:45 am
**Auditing - 1.5 CH**

Panel: The Future of IT Audit

This panel will address the future of IT audit in a world of advanced audit analytics, ubiquitous Internet-enabled devices, and cloud computing. The panel will consider new forms of internal and external assurance on information systems and supporting assurance on new modes of performance and sustainability reporting.

Panel members:
- Joel Pinkus, KPMG
- Srinivas Saraswatula, Accuratus
- Donny Shimamato, Intraprisetechknowlogies LLC
- Matt Pickard, University of New Mexico

Moderator: Mary B. Curtis, University of North Texas

### 11:45 am - 12:00 pm
Concluding remarks and JISC2016 Announcement

Mary B. Curtis, University of North Texas and Roger Debreceny, University of Hawaiʻi at Mānoa, Senior Editors of the *Journal of Information Systems*.

Rick Dull, West Virginia University. President, Accounting Information Systems Section, American Accounting Association

### 12:00 pm to 1:00 pm
Lunch at AICPA
Conference Registrants

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## Future AAA Annual Meetings

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<tr>
<th>Date</th>
<th>Location</th>
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<tbody>
<tr>
<td>August 8-12, 2015</td>
<td>Chicago, Illinois</td>
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<tr>
<td>August 5-9, 2017</td>
<td>San Diego, California</td>
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<tr>
<td>August 6-10, 2016</td>
<td>New York, New York</td>
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<tr>
<td>August 4-8, 2018</td>
<td>National Harbor, Maryland</td>
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## Other AAA Meetings

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<th>Date</th>
<th>Event Description</th>
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<tbody>
<tr>
<td>April 16, 2015-April 18, 2015</td>
<td>2015 Southeast Region Meeting&lt;br&gt;Asheville, North Carolina</td>
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<tr>
<td>April 30, 2015-May 2, 2015</td>
<td>2015 Western Meeting Region&lt;br&gt;Coronado, California</td>
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<tr>
<td>April 23, 2015-April 25, 2015</td>
<td>2015 Mid-Atlantic Region Meeting&lt;br&gt;Cherry Hill, New Jersey</td>
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<tr>
<td>January 2016</td>
<td>2016 Midyear Meeting and AIS New Scholar Consortium&lt;br&gt;TBD</td>
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<tr>
<td>April 30, 2015-May 2, 2015</td>
<td>2015 Ohio Region Meeting&lt;br&gt;Cleveland, Ohio</td>
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<tr>
<td>Fall 2016</td>
<td>2016 <em>Journal of Information Systems</em> Research Conference&lt;br&gt;TBD</td>
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