KEYNOTE BY PROF. DR. ANDREA KELTON

REIMAGINING AIS RESEARCH

Although the Accounting Information Systems (AIS) field continues to grow in prominence and relevance, AIS researchers are often challenged with defining AIS and distinguishing it from both management information systems and the broader field of accounting. I will discuss an AIS Research Model, developed by Kelton and Murthy (2023), that offers two ways to reimagine AIS research. First, the AIS Research Model recognizes the broad impact of accounting and information technology (IT) on all aspects of business. By identifying the critical role of accounting and IT in all business activities, the model poses a broad array of AIS research questions with widespread implications for academics and practice. Second, the AIS Research Model encourages an intentional integration of design science and behavioral science AIS research. Relative to other accounting sub-disciplines, AIS is unique in that both design science and behavioral science paradigms are used by researchers. Considering the research findings from both paradigms over time may improve the rigor and relevance of AIS research.

ABOUT THE SPEAKER

Andrea Seaton Kelton is the MTSU Accounting Advisory Board Outstanding Professor and Associate Professor of Accounting at Middle Tennessee State University. She earned a Ph.D. from the University of Tennessee. Before entering academia, she worked as an auditor for KPMG.

Dr. Kelton's research investigates how characteristics of accounting information systems (AIS) impact the usefulness of accounting information and decisions made by market participants. She has published articles in journals including Accounting, Organizations and Society, the International Journal of Accounting Information Systems, the Journal of Information Systems, and Auditing: A Journal of Practice & Theory.

Dr. Kelton is currently an Editor for Issues in Accounting Education and serves on the Editorial Boards of the Journal of Information Systems, Auditing: A Journal of Practice & Theory, and Current Issues in Auditing. She also currently serves as the Vice President/President-Elect of the Accounting Information Systems Section of the American Accounting Association.

TUTORIAL BY PROF. DR. JAN MENDLING

PROCESS MINING TECHNIQUES AND APPLICATION CHALLENGES

Process Mining is a family of techniques and corresponding tools that is increasingly used in business analytics and audit. The aim of this tutorial is to illustrate how these techniques work. Furthermore, we will highlight three conceptual weaknesses of classical process mining techniques in terms of time, causality, and capacity and describe directions of our recent work to address them.

ABOUT THE SPEAKER

Jan Mendling is the Einstein-Professor of Process Science with the Department of Computer Science at Humboldt-Universität zu Berlin, Germany. He is also adjunct professor with Vienna University of Economics and Business, Austria, and Principle Investigator at the Weizenbaum Institute, Berlin, Germany. His research interests include various topics in the area of business process management and information systems. He has published more than 500 research papers and articles, among others in Management Information Systems Quarterly, ACM Transactions on Software Engineering and Methodology, IEEE Transactions on Software Engineering, Journal of the Association of Information Systems, European Journal of Information Systems, Information Systems, and Decision Support Systems. He is the founding co-Editor-in-Chief of Process Science and co-author of the textbooks Fundamentals of Business Process Management, Second Edition, and Wirtschaftsinformatik, 12th Edition.

ISAIS 2024 PROGRAM

9:00 - 9:30 H

Registration

9:30 - 9:45 H

Welcome

9:45 - 10:30 H

Keynot by prof. dr. Andrea Kelton (MTSU) on "Reimagining AIS Research"

COFFEE BREAK

10:50 - 12:30 H

Paper Session I

Enhancing Continuous Auditing with Large Language Models: A Framework for Cross-Verification Using Exogenous Textual Data
    Huaxia Li, Marcelo Machado de Freitas, Heejae Lee and Miklos Vasarhelyi

Classifying Process Deviations in Auditing using Active Learning (WIP)
    Manal Laghmouch and Mieke Jans

Earnings management visualization and prediction using artificial intelligence models
    David Veganzones and Eric Séverin

Improving the credibility of data analytics for planning and budgeting: An experimental investigation of time series predictability, technical effectiveness and forecast intervals
    Christian Ertel, Alina Timmermann and Ann Tanki

Panel Discussion

LUNCH BREAK FROM 12.30 UNTIL 14.30 H

DAY 1 – SATURDAY, 15 JUNE, 2024

14:30 – 15:30 H

Tutorial by prof. dr. Jan Mendling (HU Berlin) on "Process Mining Techniques and Application Challenges"

COFFEE BREAK

15:50 – 17:00 H

Paper Session II

Continuous Internal Control Improvement: Increasing Level of Assurance by Targeted Data Analytics for Internal Control Testing (WIP)
    Justin Pawlowski, Marc Eulerich, and Mieke Jans

Justifications To Delayed Disclosures of Blameless Events: Are Jurors Accepting?
    Patricia Navarro and Steve Sutton

Process Mining for Activity Based Costing: A Design Science approach
    Idse Kaandorp and Michael Werner

Panel Discussion

SOCIAL DINNER AT 18.30 H

DAY 2 - SUNDAY, 16 JUNE, 2024

8:45 - 9:00 H

Registration

9:00 - 10:15 H

Paper Session III

Enhancing Performance through Business Analytics Capabilities: The role of Data-Driven Culture and ICT Capabilities
Yi Li, Bernhard Wieder and Maria-Luise Ossimitz

Governance of Cloud-Based Enterprise Systems (WIP)
Severin Grabski and Pamela Schmidt

Information Overload in Decision Support Systems
Dennis Fehrenbacher and Peter Roetzel

Panel Discussion

COFFEE BREAK

10:40 - 12:30 H

Student Spotlight Session

12:30 - 12:45 H

Closing

CLOSING LUNCH