

2nd International Conference of the Journal of Information Systems 2022 in Duisburg

Building LX- Lotharstrasse 65, 47057 Duisburg, Germany

Program

Thursday, September 1st

18:00 – 20:00 | Early Bird Reception

Friday, September 2nd

08:30 – 08:45 | Welcome

08:45 – 09:30 | **Practitioner Keynote, Jan Grüne – Director Deloitte, Head of Digital Internal Audit**

09:30 – 10:00 | Coffee Break

10:00 – 10:45 | **Business Strategy and Cybersecurity Breaches**

Stephanie Walton, Tianpei Li

Discussant: Jochen Theis

10:45 – 11:30 | **Exploring the Impact of Technology Dominance on Audit Professionalism Through Data Analytic-Driven Audits**

Steve Sutton, Jared Koreff, Lisa Baudot

Discussant: Martin Wagener

11:30 – 12:15 | **Does XBRL Tagging Affect Financial Statement Comparability? The Impact of XBRL Standard and Extension Tags on Stock Return Synchronicity**

Vernon J. Richardson, Rodney E. Smith, Jee-Hae Lim

Discussant: Mieke Jans

12:15 – 13:15 | Lunch

13:15 – 14:00 | **Apply the Theory of Planned Behavior to Influence Auditors' Knowledge-Sharing Behavior**

Xu (Joyce) Cheng

Discussant: Michael Werner

14:00 – 14:30 | Coffee Break

14:30 – 15:15 | **Triple-Entry Accounting: A Systematic Literature Review and Future Research Agenda**

Simon Thies, Thilo Krämer, Marko Kureljusic, Erik Karger

Discussant: Reiner Quick

15:15 – 16:00 | **When Cash is King – An Accounts Receivables App Accommodating Different Use Situations**

Reiner Quick, Jörg H. Mayer, Linus Lischke, Friedrich Kalden

Discussant: Benjamin Fligge

16:00 – 16:45 | **PROMIMAL: A New Paradigm of Internal Control Evaluation Using Process Mining and Machine Learning**

Miklos A. Vasarhelyi, Huijue Kelly Duan, Mauricia Codesso

Discussant: Justin Pawlowski

16:45 – 17:00 | Short Coffee Break

17:00 – 18:00 | **Early-Stage Research I (2 Papers)**

Jochen Theis: "The risk of technology dominance in using digital decision aids in assurance engagements - Evidence from a survey among Danish auditors"

Melissa Fortin: "A Single Version of Truth – Blockchain Early Adopters and Changes for Accounting"

18:00 – 20:00 | Reception

Saturday, September 3rd

09:00 – 10:00 | **Early-Stage Research II (2 Papers)**

Mieke Jans & Daria Wijler: "Time series of readability scores as a measure for fraud detection"

Tim Bäßler: "Three Lines 4.0 - Predictive Process Monitoring for Internal Audit"

10:00 – 10:45 | **On the Suitability of Process Discovery Algorithms for Auditing Purposes**

Manal Laghmouch, Eline Senave, Mieke Jans

Discussant: E. Jin Lee

10:45 – 11:30 | **Evidence on Internal Audit Quality from Using Software and Data Analytics**

Martin Wagener

Discussant: Simon Thies

11:30 – 12:15 | **An Approach to Address Imbalanced Data in Accounting Research**

E. Jin Lee

Discussant: Melissa Fortin

12:15 – 13:15 | Lunch and Closing Remarks