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 Wiljter: “Time series of readability scores as a measure for fraud detection”
Tim Bährer: “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, Elseline 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