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

## Program

**Thursday, September 1st**

| 18:00 – 20:00 | Early Bird Reception |
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**Friday, September 2nd**

| Time | Session |
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| 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**<br>**Stephanie Walton**, Tianpei Li<br>Discussant: Jochen Theis |
| 10:45 – 11:30 | **Exploring the Impact of Technology Dominance on Audit Professionalism Through Data Analytic-Driven Audits**<br>**Steve Sutton**, Jared Koreff, Lisa Baudot<br>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**<br>**Vernon J. Richardson**, Rodney E. Smith, Jee-Hae Lim<br>Discussant: Mieke Jans |
| 12:15 – 13:15 | Lunch |
| 13:15 – 14:00 | **Apply the Theory of Planned Behavior to Influence Auditors' Knowledge-Sharing Behavior**<br>**Xu (Joyce) Cheng**<br>Discussant: Michael Werner |
| 14:00 – 14:30 | Coffee Break |
| 14:30 – 15:15 | **Triple-Entry Accounting: A Systematic Literature Review and Future Research Agenda**<br>**Simon Thies**, Thilo Krämer, Marko Kureljusic, Erik Karger<br>Discussant: Reiner Quick |
| 15:15 – 16:00 | **When Cash is King – An Accounts Receivables App Accommodating Different Use Situations**<br>**Reiner Quick**, Jörg H. Mayer, Linus Lischke, Friedrich Kalden<br>Discussant: Benjamin Fligge |
| 16:00 – 16:45 | **PROMIMAL: A New Paradigm of Internal Control Evaluation Using Process Mining and Machine Learning**<br>**Miklos A. Vasarhelyi**, Huijue Kelly Duan, Mauricia Codesso<br>Discussant: Justin Pawlowski |
| 16:45 – 17:00 | Short Coffee Break |
| 17:00 – 18:00 | **Early-Stage Research I (2 Papers)**<br>**Jochen Theis**: "The risk of technology dominance in using digital decision aids in assurance engagements - Evidence from a survey among Danish auditors"<br>**Melissa Fortin**: "A Single Version of Truth – Blockchain Early Adopters and Changes for Accounting" |
| 18:00 – 20:00 | Reception |

**Saturday, September 3rd**

| Time | Session |
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| 09:00 – 10:00 | **Early-Stage Research II (2 Papers)**<br>**Mieke Jans & Daria Wijler**: "Time series of readability scores as a measure for fraud detection"<br>**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**<br>**Manal Laghmouch**, Elseline Senave, Mieke Jans<br>Discussant: E.Jin Lee |
| 10:45 – 11:30 | **Evidence on Internal Audit Quality from Using Software and Data Analytics**<br>**Martin Wagener**<br>Discussant: Simon Thies |
| 11:30 – 12:15 | **An Approach to Address Imbalanced Data in Accounting Research**<br>**E. Jin Lee**<br>Discussant: Melissa Fortin |
| 12:15 – 13:15 | Lunch and Closing Remarks |

Each session lasts 45 minutes, with 30 minutes for presentation, 10 minutes for discussion by a discussant, and 5 minutes audience discussion.