

In its second edition, the Digital Accounting Research Conference has developed to be a major international event for academics, graduate students, practitioners and anyone interested in current topics about digital accounting.

Conferees, from all over the world, will present their latest research findings on new technologies applied to a large variety of topics related to accounting and finance.

This conference is also meant to be a perfect meeting point for all those attendees that wish to meet their partners in order to develop new and emerging issues in digital accounting research.

# Digital Accounting Research Conference

## 2005

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# Digital Accounting Research Conference

## October 13-14, 2005

University of Huelva  
Facultad de Ciencias Empresariales  
Plaza de la Merced, 11  
Huelva - Spain

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## 2005

# Program

## Thursday 13th October 2005

9:00-9:15 Registration

9:15-9:30 Welcome

9:30-11:30 Special Section on XBRL

9:30-10:00

### XBRL IN EUROPE

Olivier Servais  
XBRL Europe

10:00-10:30

### BASEL II: IMPLEMENTATION IN EUROPE THROUGH COREP

Ignacio Boixo  
XBRL España

10:30-11:00

### BASEL II WITH DIMENSIONAL XBRL

Ignacio Hernández-Ros  
XBRL International

11:00-11:30

### TAXONOMY BUILDING AND INSTANCE DOCUMENT GENERATION - THE EUROPEAN CASE

Ana Costa e Silva  
Banco de Portugal

11:30-12:00 Coffee Break

12:00-13:30 Papers Section I

12:00-12:30

### EXPLORING PERCEIVED THREATS OF CAIS IN DEVELOPING COUNTRIES: THE CASE OF SAUDI ARABIA

Ahmad A. Abu-Musa  
King Fahd University of Petroleum & Minerals,  
Saudi Arabia

12:30-13:00

### MODELLING THE SUBJECTIVITY OF THE TARGET COSTING PROCESS WITH FUZZY LOGIC CONCEPTS

Jose Alonso Borba, Fernando Dal-Ri Murcia and Cezar Souto Maior  
Universidade Federal de Santa Catarina. Brazil

13:00-13:30

### ASSESSING THE LIQUIDITY OF A FIRM: ARTIFICIAL NEURAL NETWORKS AS AN ALTERNATIVE TO THE CURRENT RATIO

Javier de Andrés, Pedro Lorca and Manuel Landajo  
Universidad de Oviedo. Spain

13:30-15:30 Lunch

15:30-17:00 Papers Section II

15:30-16:00

### ALTERNATIVE VENDOR-NEUTRAL CREDENTIALS FOR INFORMATION TECHNOLOGY PROFESSIONALS IN THE ACCOUNTING PROFESSION

Lynn J. McKell, John Reynolds, Herbert E. Longenecker, Jeffrey P. Landry and Harold Pardue  
Brigham Young University, Grand Valley State University and University of South Alabama. USA

16:00-16:30

### A QUALITATIVE ANALYSIS OF CONSISTENT ACCOUNTING METHODS WITH IN THE FRAMEWORK OF DIGITAL AND COGNITIVE TECHNOLOGY IMPLICATIONS

Nadir Ali Kolachi  
Bahria University. Pakistan

16:30-17:00

### EMPIRICAL EVIDENCE CONCERNING CORPORATE REPORTING ON THE INTERNET BY SMES

Amalia García-Borbolla and Rafael López  
Universidad de Cádiz. Spain

17:00-17:30 Coffee Break

17:30-19:00 Keynote Speakers Section I

17:30-18:00

### THE READABILITY OF FINANCIAL ACCOUNTING STANDARDS

Jagdish S. Gangolly  
State University of New York at Albany. USA

18:00-18:30

### THE APPLICATION OF ELECTRONIC FORMS IN THE FINANCIAL WORK-FLOWS

Sergio Monreal  
Mapfre

18:30-19:00

### STABILITY, INTEGRITY AND PUBLIC INTEREST TO GOVERN INTERNET

Eugenio Triana  
Founding Member of the Board of Internet Corporation for Assigned Names and Numbers (ICANN) (1998/2000)

21:00 Conference Dinner

## Friday 14th October 2005

9:30-11:00 Papers Section III

9:30-10:00

### SHARED INFORMATION SYSTEMS TO CONTROL DISTRIBUTION CHANNELS

José M. Sánchez and Carolina Ramírez  
Universidad Pablo de Olavide. Spain

10:00-10:30

### EXTRACTION AND ANALYSIS OF POSSIBLE FRAUDULENT TRANSACTIONS FROM ERP SYSTEMS

Robert Onions  
The University of Salford. England

10:30-11:00

### CHANGING BUSINESS ENVIRONMENT AND THE VALUE RELEVANCE OF ACCOUNTING INFORMATION

Virginia Cortijo and Ari Yezegel  
Universidad de Huelva and Rutgers University

11:00-11:30 Coffee Break

11:30-13:30 Keynote Speakers Section II

11:30-12:00

### ENTERPRISE RESOURCE PLANNING SYSTEMS IN THE UK

Alan Sangster  
The Robert Gordon University. Scotland

12:00-12:30

### EVIDENTIAL REASONING FRAMEWORK FOR TRUST SERVICES

Rajendra P. Srivastava  
University of Kansas. USA

12:30-13:00

### PARADOXES OF ACCOUNTING INFORMATION SYSTEMS

Eddy Vaassen  
University of Amsterdam. The Netherlands

13:00-13:30

### THE GALILEO EFFORT: REENGINEERING THE FINANCIAL REPORTING MODEL

Miklos A. Vasarhelyi  
Rutgers University. USA

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