



9th ICESAL 2012

Chania, Crete, Greece, June 3-5, 2012

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PROGRAMME



Laboratory of Enterprise
Resources LAbER
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department of accounting
Alexander TEI of Thessaloniki



ΤΕΧΝΟΛΟΓΙΚΟ
ΕΚΠΑΙΔΕΥΤΙΚΟ
ΙΔΡΥΜΑ ΚΡΗΤΗΣ

Organized by



Alexander TEI of Thessaloniki, Greece

Department of Accounting, <http://www.acc.teithe.gr/> &

Department of Logistics, <http://www.logistics.teithe.gr/>

Postgraduate Programme of the Department of Accounting, TEI of Crete

<http://www.teicrete.gr/msc-accaud/>

Sunday, June 3 rd , 2012	
21:00	Registration & Welcome Reception, Grecotel Kalliston Hotel, Chania

Monday, June 4 th , 2012	
08:00–08:30	Registration, Grecotel Kalliston Hotel, Chania
08:30–08:40	<p>Welcome Address</p> <p>Prof. Constantinos J.Stefanou, Conference Co-Chair, Alexander TEI of Thessaloniki, Greece</p> <p>Prof. Vicky Arnold, Conference Co-Chair, University of Central Florida, USA</p> <p>Prof. Steve G. Sutton, Conference Co-Chair, University of Central Florida, USA</p>
	9^h ICESAL 2012 – KEYNOTE SPEECH
08:40–09:10	<p>The Role of Integrated Information Systems and Risk Management Capabilities in Strategic Alliance Governance: A Proposed Conceptual Framework</p> <p>Prof. Andreas I. Nicolaou, <i>Bowling Green State University, USA & Editor, International Journal of Accounting Information Systems</i></p>
	PAPER SESSION 1 - Chair: Vicky Arnold
09:10–09:35	<p>Relationship Satisfaction in B2B E-Commerce Trading Partnerships: The Countervailing Effects of Risk and Trust</p> <p>C.Hampton, University of Waterloo, Canada, V.Arnold*, D. Khazanchi, University of Nebraska & S.G. Sutton*, *University of Central Florida, USA</p>
09:35-10:00	<p>Knowledge Work and GIS: Locating Deforestation in the Brazilian Amazon</p> <p>Raoni Rajão, Produção Universidade Federal de Minas Gerais, Brazil & T.Vurdubakis, Lancaster University, UK</p>
10:00-10:25	<p>Crisis and Global Convergence of Accounting Standards</p> <p>Francesco De Luca, University of Chieti-Pescara, Italy & Ferdinando Di Carlo, University of Basilicata, Italy</p>
10:25-10:50	<p>Influences of Organizational Objectives, Culture, and IT Support/Knowledge on ERP System Effectiveness: An Empirical Investigation</p> <p>Princely Ifinedo, Cape Breton University, Canada & Klas Sundberg, Dalarna University, Sweden</p>
10:50-11:15	<p>Dynamic Approach of Capital Structure of European Shipping Companies</p> <p>S.Arvanitis, I.Tzigkounaki, T.Stamatopoulos, TEI of Crete, & E.Thalassinos, University of Piraeus, Greece</p>
11:15–11:30	Coffee Break

11:30–13:35	PAPER SESSION 2 - Chair: Benita Gullkvist
11:30-11:55	Evaluating the Strength of the Internal Audit Function Using Belief Functions: An Empirical Investigation R.Desai, V.Desai, Nova Southeastern University, T. Libby, University of Waterloo & R.P. Srivastava, University of Kansas
11:55-12:20	E-Government and Cloud Solutions in Labor Regulatory Area in Greece C.J. Stefanou, Alexander TEI of Thessaloniki & T. Skouras, TEI of Crete
12:20-12:45	Adoption of Cloud Computing: A Study of Enablers and Inhibitors in a Norwegian Context Eli Hustad and Dag H. Olsen, University of Agder, Norway
12:45-13:10	Management Accounting Change in an ERP Environment: Evidence from Greek Enterprises C.J. Stefanou, Alexander TEI of Thessaloniki and M. Athanasaki, TEI of Crete
13:10-13:35	Drivers of Change in Management Accounting Practices in an ERP Environment Benita Gullkvist, Hanken School of Economics, Finland
13:35–15:00	<i>Lunch – Kalliston Hotel</i>
15:00–16:30	SPECIAL “RESEARCH PAPER DEVELOPMENT” SESSION ORGANIZED BY THE POSTGRADUATE PROGRAMME OF THE DEPARTMENT OF ACCOUNTING, TEI OF CRETE Chair: Theodore Stamatopoulos and Stavros Arvanitis
15:00-15:15	The Relationship between Working Capital Management and Profitability Stavros Arvanitis & Dimosthenis Alexakis, TEI of Crete
15:15-15:30	Determinants of Working Capital Management C. Siriopoulos, University of Patras, E. Archavli and S. Arvanitis, TEI of Crete
15:30-15:45	How did Financial Reporting Contribute to the Financial Crisis? H. Harissis, Hellenic Court of Audit & Council of the E.U and M. Bouza, TEI of Crete
15:45-16:00	The Relationship between Executive Compensation and Firm Performance S. Arvanitis and N. Kalomoiris, TEI of Crete
16:00-16:15	The Impact between the Board Composition and Audit Committee Characteristics in External Audit Fees D. Terzakis, M. Katsoulaki and S. Arvanitis, TEI of Crete
16:15-16:30	Internal Audit and Audit Committee as Mechanisms of Corporate Governance C. Siriopoulos, E. Magripli, & T.V.Stamatopoulos, TEI of Crete

16:30-16:45	<i>Coffee Break</i>
16:45–18:30	SPECIAL “RESEARCH PAPER DEVELOPMENT” SESSION ORGANIZED BY THE POSTGRADUATE PROGRAMME OF THE DEPARTMENT OF ACCOUNTING, TEI OF CRETE Chair: Theodore Stamatopoulos and Stavros Arvanitis
16:45-17:00	Institutions, Institutional Change and Tax Evasion Theodoros V. Stamatopoulos and John Manias, TEI of Crete
17:00-17:15	ERP Systems in Healthcare Organizations G. Mantalis, E. Vourgourakisi, A. Iliou, E. Giannakopoulou, TEI of Crete
17:15-17:30	Financial Characteristics of Companies Audited by Large Audit Firms C. Siriopoulos , M. Mastorakis , S. Arvanitis, TEI of Crete
17:30-17:45	Enterprise Resource Planning (ERP) Systems Impact on Business Performance C.J.Stefanou, Alexander TEI of Thessaloniki and M.Meletaki, TEI of Crete
17:45-18:00	R&D Expenses and Firm Performance: a Literature Review D. Terzakis, E. Pantagakis, and S. Arvanitis, TEI of Crete
18:00-18:15	Investigating the Relationship between Management Accounting, Internal Audit and ERP systems C.J.Stefanou, Alexander TEI of Thessaloniki and M.Vardaki, TEI of Crete
18:15-18:30	Pedia-Culture and Tax Evasion: An Extensive Literature Review of the Relationship T.V.Stamatopoulos and S. Vrontaki, TEI of Crete
21:30	<i>Conference Dinner (location to be announced)</i>

Tuesday, June 5th, 2012

9th ICESAL 2012 – PANEL: MEET THE EDITORS	
09:00-10:00	<p>Prof. Michael Alles, <i>International Journal of Disclosure and Governance</i> Prof. Vicky Arnold, <i>Behavioral Research in Accounting</i> Prof. Anastasios Karasavoglou, <i>International Journal of Economic Sciences and Applied Research</i> Prof. Andreas I. Nicolaou, <i>International Journal of Accounting Information Systems</i> Prof. Steve G. Sutton, <i>International Journal of Accounting Information Systems</i> (former editor of the journal)</p>
10:00–12:05	PAPER SESSION 3 – Chair: Bernhard Wieder
10:00-10:25	<p>The Impact of Business Intelligence Tools on Performance: A User Satisfaction Paradox? B. Wieder¹, M-L. Ossimitz² & P.Chamoni³ ^{1,2}UTS, Sydney, Australia, ³ University Duisburg-Essen, Germany</p>
10:25-10:50	<p>On the structure of Strategic Goals of Global Companies - from the View Point of Marketing Marek Prymon, University of Economics, Wroclaw, Poland</p>
10:50-11:15	<p>Understanding the spreadsheets use in budgeting Wipawee Uppatumwichian, Lund University, Sweden</p>
11:15-11:40	<p>Process Mining of Event Logs in Auditing: A Field Study of Procurement at a Global Bank Mieke Jans, Hasselt University, Belgium & Michael Alles & Miklos Vasarhelyi, Rutgers Business School, USA</p>
11:40-12:05	<p>Are Professional Accountants from Romania Prepared to Apply IAS/IFRS? Iulia Jianu, Bucharest Academy of Economic Studies, Romania</p>
12:05–12:25	Coffee Break
12:25–14:30	PAPER SESSION 4 – Chair: Panagiotis Trivellas
12:25-12:50	<p>The Contemporary Role of Accounting and Finance Professionals in an Economic Crisis Environment Panagiotis Trivellas, TEI of Chalkida, Greece and I.Santouridis, TEI of Larissa, Greece</p>
12:50-13:15	<p>Contextual Factors and Personality Traits in the Exhibition of Deceiving and Hiding-related Behaviors of Employees, in Post Layoff Environments in Greece Catherine Xenoudaki, Aristotle University of Thessaloniki & Amalia Stafyla, Alexander TEI of Thessaloniki, Greece</p>
13:15-13:40	<p>Analysis of the Economic Entities' Potential to Maintain the Physical Capital Ionel Jianu, Iulia Jianu, Cristina Venera Geambașu, & Adriana Sofia Dumitrescu, Romania</p>
13:40-14:05	<p>The Contribution of the Recovery Term to the Identification of the Value Losses from the Use of Fixed Assets Marinela-Daniela Manea, Valahia University of Târgoviște, Romania</p>
14:05-15:30	Lunch

15:30–17:35	PAPER SESSION 5 – Chair: Kevin Kobelsky
15:30-15:55	Job Satisfaction in 3PL Enterprises Amalia Stafyla, Alexander TEI of Thessaloniki, Greece
15:55-16:20	Vehicle Routing Problem with Unpaired Pickups and Deliveries Yahong Zheng and Khaled Mesghouni, Ecole Centrale de Lille, France
16:20-16:45	The Dynamics of Critical Success Factors in ERP Implementation: An SME Failure Case Eli Hustad and Dag H. Olsen, University of Agder, Norway
16:45-17:10	IT Governance and Cloud SaaS: What Information Controls?" Elisabete Patricio ¹ , Kari Hiekkanen ² , Mika Helenius ³ and Benita Gullkvist ⁴ , ^{1,2,3} Aalto University, Finland, ⁴ Hanken School of Economics, Finland
17:10-17:35	Returns to IT Usage in Primary and Secondary Education Kevin Kobelsky, University of Michigan, Greg Larosiliere, Baylor University & Elizabeth Plummer, Texas Christian University
17:35-17:45	CONFERENCE CLOSURE – BEST PAPER AWARD Prof. Constantinos J. Stefanou , Conference Co-Chair, Alexander TEI of Thessaloniki, Greece Prof. Vicky Arnold , Conference Co-Chair, University of Central Florida, USA Prof. Steve G. Sutton , Conference Co-Chair, University of Central Florida, USA
21:30	<i>Farewell Dinner (location to be announced)</i>