

# Lecture Notes in Information Systems and Organisation

Volume 3

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# Accounting Information Systems for Decision Making

 Springer

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# Foreword

I am very pleased to have been invited to present the foreword to this book, mainly on research presentations at the 2012 Annual Conference of the Italian Chapter of AIS (ItAIS). I also have interest in sharing research development ideas in Accounting Information Systems (AIS), as AIS is the field which expresses the contemporary inter-connection of research questions with future research contributions, *par excellence*.

Researching AIS problems, tools, and outcomes, provides important distinctions that identify the research area. Like any other field that follows a systematic research development and analysis, AIS researchers as individuals or groups of collaboration, communicate important aspects. Research quality is similar to the alignment of a three-legged stool: there is multi-directional balancing in (a) offering an understanding of relevant concepts and properties in the field, (b) which processes and systems of governance are relevant, and theoretically justified, or indeed there is need to build theory related to them, and (c) which areas of expansion in both theory and applications the AIS research field may contribute to. To accomplish these “trends” in the continued development of AIS research, we globally observe several significant examples, and the 2012 ItAIS is certainly to be congratulated for carrying out such a task.

AIS research should have a broad perspective. In a field that attracts multiple issues (multi-selective) of research, it is also characterized by pluralities in theories, research topics, approaches, and outcomes. While it might be easy for a reader to determine there is a tradeoff between plurality and intellectual focus, we can only predict that any such condition only improves research environments. Indeed, as too diverse a set of interests may dilute the field’s focus and effect, on the other hand, many think plurality is what makes AIS research exciting and strong. With the potential mis-thinking that strong fit fields will emerge as the most narrow-thinking and least creative, a “scientific revolution” cannot be formed to dynamically change situations. As has very well been said in related fields as ours, there are very committed ideas of macro-nonsense, due to complementary micro-rigor beliefs. In AIS, I believe we try avoiding all these issues and rather try to

attract interesting topics. There are conditions when one asks about this very question, and the answer is: as stated above.

While the series of issues in this book examines a wide variety of topics, these can be logically classified into research groups, with related topical issues. In some interesting future extensions, for example, arguments about the nature and role of issues in affecting outcomes can be developed and justified as part of AIS building. This book overall is a display of plurality in AIS research, which offers many benefits, however. And this is why this specific research volume is needed: it presents contributions to AIS research from researchers in the area. I also find this of significant importance and again I certainly encourage researches to further develop AIS-theoretical arguments in their future research.

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# Contents

<b>Trends in Accounting Information Systems</b> . . . . .	1
Daniela Mancini, Eddy H. J. Vaassen and Renata Paola Dameri	
<b>Are Auditors Interested in XBRL? A Qualitative Survey of Big Auditing Firms in Italy</b> . . . . .	13
Fabio La Rosa and Carlo Caserio	
<b>Internal Control Over Financial Reporting Quality and Information Technology Control Frameworks</b> . . . . .	47
Stefano Azzali and Tatiana Mazza	
<b>Determinants of Internet-Based Performance Reporting Released by Italian Local Government Authorities</b> . . . . .	63
Luigi Lepore and Sabrina Pisano	
<b>Mandatory Compliance in Transparency of Public Administration</b> . . . . .	73
Massimo De Angelis and Maria Guerra	
<b>The Current Environmental Strategy Reporting Model: What can be Learned from Corporate Reports?</b> . . . . .	93
Stefano Garzella and Raffaele Fiorentino	
<b>The Role of Continuous Monitoring of Internal Controls over Financial Reporting: A Case Study of an Italian Medium-Sized Company</b> . . . . .	121
Giuseppe Ianniello, Marco Mainardi, Fabrizio Rossi and Miklos Vasarhelyi	

<b>Accounting Information Systems and Knowledge Management Systems: An Integrated Approach for Strategic Control . . . . .</b>	139
Roberto Del Gobbo	
<b>Current Changes in Executive Work and How to Handle Them by Redesigning Executive Information Systems. . . . .</b>	151
Jörg H. Mayer	
<b>Strategic Enterprise Management in the Taps and Fittings Sector: Application of the Balanced Scorecard Methodology to Business Intelligence Systems. . . . .</b>	175
Roberto Candiotta and Silvia Gandini	
<b>Defining Accounting Information Systems Boundaries . . . . .</b>	185
Iacopo Ennio Inghirami	
<b>Break-Up Analysis: A Method to Regain Trust in Business Transactions . . . . .</b>	203
Bruno Maria Franceschetti, Claudia Koschtial and Carsten Felden	
<b>Hierarchical and Relational Database Accounting Systems: Critical Aspects and Trade-Offs. . . . .</b>	221
Carlo Caserio, Luciano Marchi and Gabriele Pulcini	
<b>Interactive Data: Technology and Cost of Capital. . . . .</b>	233
S. Sarah Zhang, Ryan Riordan and Christof Weinhardt	
<b>Integrated-Multi-Layered Information Systems in Engineer-to-Order Multinational Business Processes: Managerial, Accounting and Organizational Aspects . . . . .</b>	249
Katia Corsi, Daniele Rizzo and Sara Trucco	
<b>IS to Support Project Management: Implications for Managerial Accounting . . . . .</b>	279
Giuseppina Iacoviello and Arianna Lazzini	
<b>Putting IS and Organizational Change into Context: The Pros and Cons in Kibernetes. . . . .</b>	289
Daniela Rupo	
<b>Analysing Flexibility and Integration Needs in Budgeting IS Technologies . . . . .</b>	299
Wipawee Uppatumwichian	

**Port Authorities and Water Concessionaires: The Role of *Reporting* in Management Control and Information Systems . . . . .** 315  
Assunta Di Vaio and Gabriella D’Amore

**The Impact of e-Invoicing on Businesses Eco-Systems: Evidences from Italian Supply Chains and Suggestions for a Research Agenda . . . . .** 325  
Francesco Bellini, Fabrizio D’Ascenzo, Alessandra Ghi, Francesca Spagnoli and Valeria Traversi

**The Didactic Challenge of Accounting Information Systems and ERPs for Business Schools: A Proposal for the Italian Universities . . . . .** 337  
Renata Paola Dameri, Roberto Garelli and Francesca Ricciardi

**Author Index . . . . .** 351

**Subject Index . . . . .** 353



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