

The Digital Accounting Research Conference is a major international event for academics, graduate students, practitioners and anyone interested in the advances in, and applications of, digital accounting. Conferees will present current research finding and discuss current and emerging issues in research and applications of digital technologies in accounting and finance. One strength of this meeting is the international character of the attendees and their focus on the global implications of technology.

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Digital Accounting Research Conference

October 14-15, 2004

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

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Programme

Thursday 14th October 2004

9.00-9.15 Registration

9.15-9.30 Welcome

Antonio Ramírez de Verger
Rector de la Universidad de Huelva

9.30-10.30 **Keynote speakers I**

SOME OUTSTANDING PROBLEMS IN ACCOUNTING INFORMATION SYSTEMS

Jagdish Gangolly
State University of New York at Albany. USA

10.30-11.30 **Keynote speakers II**

MIND VERSUS MACHINE: USING ARTIFICIAL INTELLIGENCE FOR DECISION MAKING BY PROFESSIONAL ACCOUNTANTS

Stewart Leech
University of Melbourne. Australia

11.30-12.00 Coffee Break

12.00-13.00 **Keynote speakers III**

THE IMPACT OF XBRL ON BANKING

Liv A Watson
Edgar Online INC

13.00-14.00 **Keynote speakers IV**

XBRL FOR CREDIT RISK ASSESSMENT SERVICES

Mariano Arnaiz
Compañía Española de Seguros de Créditos a la Exportación

Carlos Fernández
Informa, S.A.

14.00-16.00 Lunch

Papers Section I

16.00-16.30

LACE AND RFE: A COMBINATION OF TWO ALGORITHMS APPLIED TO THE FORECASTING OF BUSINESS PROFITABILITY

Javier de Andrés, Pedro Lorca,
Antonio Bahamonde, Juan José del Coz
Universidad de Oviedo. Spain

16.30-17.00

AN EVALUATION OF THE IFRS TAXONOMY FROM AN EUROPEAN PERSPECTIVE

Enrique Bonsón, Virginia Cortijo
Universidad de Huelva. Spain

17.00-17.30

FINANCIAL REPORTING ON THE INTERNET BY PORTUGUESE COMPANIES

Francisco Carreira Alegria,
Paula Alexandra Valério
Polytechnic Institute of Setúbal. Portugal

17.30-18.00

REPORTING STANDARDS FOR STATISTICAL PURPOSES: THE EXPERIENCE OF THE BANCO DE PORTUGAL

Ana Costa e Silva,
Margarida Brites Ramos
Banco de Portugal

Friday 15th October 2004

Papers Section II

9.30-10.00

THE ROLE OF SOPHISTICATED ACCOUNTING INFORMATION SYSTEM IN STRATEGY MANAGEMENT: AN EMPIRICAL STUDY

David Naranjo-Gil,
Juan Manuel Ramón Jerónimo
Universidad Pablo de Olavide. Spain

10.00-10.30

DISCRIMINANT ANALYSIS VERSUS MACHINE LEARNING TECHNIQUES. AN APPLICATION TO THE PREDICTION OF INSOLVENCY IN SPANISH NON-LIFE INSURANCE COMPANIES

Zuleyka Díaz Martínez, José Fernández Menéndez, María Jesús Segovia Vargas
Universidad Complutense de Madrid. Spain

10.30-11.00

E-GOVERNMENT AND THE TRANSFORMATION OF PUBLIC ADMINISTRATIONS IN EU COUNTRIES: BEYOND NPM OR JUST A SECOND WAVE OF REFORMS?

Lourdes Torres, Vicente Pina,
Sonia Royo
Universidad de Zaragoza. Spain

11.00-11.30

SMALL AND MEDIUM ENTERPRISES AT RISK IN THE UNITED KINGDOM

Robert L Onions, David Chadwick
The University of Salford. England

11.30-12.00 Coffee Break

12.00-13.00 **Keynote speakers V**

XBRL GL: UPDATE AND INNOVATIVE USES

Erich E. Cohen
PricewaterhouseCoopers. USA

13.00-14.00 **Keynote speakers VI**

ENHANCED BUSINESS REPORTING MODELS

Miklos A. Vasarhelyi
Rutgers University. New Jersey. USA

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