

Collected Abstracts: Research Forum Sessions

AIS

**Accounting
and Information Systems**

Code: **AIS R01**
Abstract ID: **0192**

Day: **Thursday**
Time: **9.00-10.30**
Room: **Q201**

Does standardization of business processes improve management? The case of ERP-systems

Tawhid Chtioui
(tawhid.chtioui@reims-ms.fr)
Reims Management School

The Enterprise Resources Planning (ERP) knows a real success in companies and their implementation causes a change in their management information system and especially a reconsideration of management procedures within the organization. Henceforth, the ERP systems are considered as tools of normalization and standardization of multinational firm's business processes. They propose rich functionalities, based on the best practices. «ERP-System meets the requirements of universality: each one works in his language and every body can be understood» (Mourlon & Neyer, 2002). The introduction of ERP-Systems in organizations leads to a standardization of business processes so waited by organizations to help them to set the foundations for an international system and to assist them in their strategy of globalization. Nevertheless, this standardization of cultures can not produce the expected effects. The implementation of an ERP-System aims to change the organization but this process is risked (Besson, 1999). So, what are the effects of this standardization caused by ERP-Systems on the organizations? This article aims to develop a reflection about this question according to a study of three firm's cases (Airports of Paris, Pechiney and Loréal). So, we present, first, the concept of ERP. Second, we expose the potentialities of standardization of this tool and finally we conclude on the effects of this standardization according to the various theoretical approaches of the relationship between ICT and organizational change.

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**Web site content management and analysis:
a stakeholder and contingency perspective**

Sylvie Héroux
(heroux.sylvie@uqam.ca)
Université du Québec à Montréal

The Internet contributes to financial market transparency by allowing a vast group of stakeholders to be reached quickly. Organizations can use the Internet as a strategic tool to set themselves apart from their competitors. They can use it as a way to maintain relations with their stakeholders. Prior research had mainly focused on web site content analysis, on the content determinants, and, to a lesser extent, on certain aspects of the Internet communication process. Based on the stakeholder and contingency perspectives, we examine how different stakeholders and contextual factors influence structures related to web site content management. We also analyse the relationship between this and the web site content. A mail survey sent to the web site managers of 551 Canadian organizations resulted in a 32.7% response rate. The web sites of the 180 companies taking part in the study were analysed based on a list of 161 items. Results suggest that stakeholder orientation, structures, the size of the organization and business sector influence the amount of information disclosed on web sites. Top management support and the resources allocated to web sites determine to what extent structures are developed. There are gaps between stakeholder orientation, site objectives and site content. Boards of directors and auditors are not very involved in the Internet communication process. Overall, research avenues are evolving in the area of corporate governance, auditing and strategy.

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Corporate Governance and the Promotion of Sound Credit Institutions' Practices in Online Financial Information

Manuel Pedro Rodríguez Bolívar
(manuelp@ugr.es)
University of Granada

Co-author(s): **Antonio M. López Hernández,**
Esteban Romero Frías

In the last years, there has been a generalized development of Information and Communication Technologies (ICT) at all levels of economic and social life. In the business sector, firms have taken advantage of many of the possibilities these new technologies bring to obtain greater competitiveness, through offering improved services to their users. Credit institutions have felt the need to respond to this technological process, embracing these new technologies to guide their relations with their stakeholders. These are contacts stakeholders initiate with the credit institutions, usually to request financial information and to access information contents to improve their decision making process. This paper analyses the relevance of the use of the new technologies for credit institutions to communicate financial disclosures on the web and evaluates the level of dissemination of this type of information. Therefore, once the advantages of Internet to disclose information regarding to paper-based reporting are highlighted, the objective of this paper is to propose a methodology to evaluate the contents of financial disclosures, the qualitative characteristics of financial information on the Internet and some basic elements of credit institutions' web sites. The methodology proposed is applied to a sample of European credit institutions as a case study to find interesting conclusions and a discussion of their potential implications is highlighted