

Contents

Looking for Synergies Between Accounting and Information Technologies	1
D. Mancini, R.P. Dameri and E. Bonollo	
Towards Strategic Management Accounting: The Nespoli Group Case	13
Iacopo Ennio Inghirami and Giuseppe Scribani	
Interpreting the Correlation Between the Capacity of Generating Added Value and the Use of Business Information Systems Through the Example of SMEs	29
Selena Aureli, Massimo Ciambotti, Attila Jóczik and Peter Sasvari	
Management Discussion and Analysis in the US Financial Companies: A Data Mining Analysis	43
Carlo Caserio, Delio Panaro and Sara Trucco	
The Adequacy of Information Systems for Supporting the Asset Quality Review Process in Banks. Evidence from an Italian Case Study	59
Elena Bruno, Giuseppina Iacoviello and Arianna Lazzini	
Kernel of a DSS for the Evaluation of the Founding Team of a University—Based Spin Off	77
Clara Bassano, Giuseppe D’Aniello, Matteo Gaeta, Mirko Perano and Luigi Rarità	
Performance Measurement of Advertising Actions: Can Web-Metrics Improve Management Control Processes?	95
Nicola G. Castellano and Roberto Del Gobbo	
Measurement and Control Challenges in the <i>Human Capital Management for Mentoring Relationships System</i>	107
Luisa Varriale and Assunta Di Vaio	

From Theory to Practice: First Adoption of Integrated Reporting by the Italian Public Utilities	121
Matteo Pozzoli and Benedetta Gesuele	
Business Intelligence in Public Sector Organizations: A Case Study. . . .	133
Alessandro Spano and Benedetta Bellò	
Management Control Systems for the Water Concessionaires Governance: A Multiple Cases Study in the Italian Seaports.	145
Assunta Di Vaio and Luisa Varriale	
The Pros and Cons of XBRL Adoption in Italy: A Field Study	157
Francesco Avallone, Paola Ramassa and Elisa Roncagliolo	
Benefits and Barriers of Social/Collaborative ERP Systems: A State of the Art and Research Agenda	171
Davide Aloini, Riccardo Dulmin, Valeria Mininno and Alessandro Spagnesi	
Implementing Accrual Accounting in Italian Universities: Critical Aspects of an Information System	185
Lucia Giovanelli, Federico Rotondo and Sonia Caffù	
Innovations in Accounting Information System in the Public Sector. Evidences from Italian Public Universities.	199
Elisa Bonollo, Simone Lazzini and Mara Zuccardi Merli	
The Role of the CIOs on the IT Management and Firms' Performance: Evidence in the Italian Context.	217
Katia Corsi and Sara Trucco	
Determinants of Information Technology Audit Quality	237
Tatiana Mazza, Stefano Azzali and Lily Brooks	
E-Disclosure Key Drivers: An Empirical Analysis.	259
Benedetta Gesuele	

Strengthening Information and Control Systems
The Synergy Between Information Technology and
Accounting Models

Mancini, D.; Dameri, R.P.; Bonollo, E. (Eds.)

2016, VI, 270 p. 25 illus. in color., Softcover

ISBN: 978-3-319-26486-8