

出國報告（出國類別：國際研討會）

參加 2014 國際資訊系統研討會(ICIS)  
之心得報告

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## 摘要

本人於 2014 年 12 月 11 日至 12 月 19 日到奧克蘭參加國際資訊系統研討會 (ICIS) 今年的 (ICIS 2014) 主題為「透過資訊系統建構一個更美好的世界」 (Building a Better World through Information Systems), 本研討會之議程為 12 月 14 日至 12 月 17 日共為期四天, 在 12 月 13 日, 本人參與國際資訊系統研討會的預備會議 (6th Annual Pre-ICIS Workshop on AIS Program), 並發表論文「ITG Mechanism in Post-Implementation Phase of an ERP System」, 在本文中討論為企業建置一可行的資訊科技治理機制 (Information Technology Governance, ITG) 機制來控制和查核其成熟的 ERP 系統。且此機制有助於企業持續獲利、風險最小化和資源利用最佳化創造 IT 最大價值。使企業能進而透過 ERP 系統創造價值。於 12 月 14 日至 12 月 17 日參與了 ICIS 研討會的主要活動, 其中於 12 月 16 日參加 ISAH Annual Breakfast Meeting, 之後也前往 PACIS 執行委員會會議進行承辦 2016 PACIS 之相關資料報告, 與 PACIS 委員會之重要成員交流, 了解重要會議承辦之責任。另外, 亦於 12 月 18 日參加 ITE 的會議, 與來自各國 IT Evaluation Program 進行相關領域之學術交流, 與會的同時也同樣地進行 2016 PACIS 由臺灣中正大學承辦的宣傳。本出國報告含參加研討會之目的、參加與發表論文過程、心得感想、以及相關建議事項。

目的 .....	3
過程 .....	4
心得 .....	5
建議事項 .....	5
照片 .....	7
研討會網站連結 .....	9
附件一 6TH ANNUAL PRE-ICIS WORKSHOP ON AIS 議程及出席者名單 .....	10
附件二 發表之論文資料 .....	12
附件三 MEETING OF PACIS EXECUTIVE COMMITTEE 議程 .....	23
附件四 PACIS 2016 書面簡報 .....	26
附件五 PROPOSAL FOR END OF YEAR EVENT: ITE MEETING .....	42

## 目的

ICIS 是美國資訊系統協會(Association for Information Systems, AIS)的主要年度會議，它在全世界超過 95 個國家中有至少 4000 名成員，是 IS 學科中最負盛名的聚會，並提供了一個論壇以分享最新理念。ICIS 於 1980 年在賓州大學舉辦第一屆資訊系統研討會 (Conference on Information Systems)，由於廣受加拿大、歐洲的相關學者重視與推崇，在 1986 年正式命名為國際資訊系統研討會，並陸續在美國本土以外的國家舉辦，成為真正全球性的資管年度大會。每年有超過 1000 名來自世界各地的學術專業人士參加會議，而 2014 年的 ICIS 在奧克蘭的商業大學舉行，本次的主題為「**Building a Better World through Information Systems**」，本人藉由參與此研討會以掌握最新之研究趨勢，並且與國際學者進行交流和切磋，而此趟亦前往參加 ITE 的會議，藉由會議的參與能分享相關的資訊和研究。

## 過程

ICIS (International Conference on Information Systems) 是全球資訊系統管理領域中數一數二的頂級學術組織國際資訊系統協會 (Association for Information Systems, AIS) 的主要年度會議，是資訊系統管理領域公認的國際一流會議。

會議起源於 1980 年，今年以國際資訊系統管理協會 (AIS) 為主辦單位，由紐西蘭 奧克蘭大學承辦之資管年會 (ICIS 2014)。與會人數來自世界各國人數超過 1200 人，邀請報告人來自美國、紐西蘭、澳大利亞等世界各個國家。

今年的 (ICIS 2014) 主題為「Building a Better World through Information Systems」一共有 21 個 Tracks，從 12 月 14 日至 12 月 17 日共為期四天，主要以研討會各會議場次發表論文的模式進行會議，並且將論文發表區分為多項場次類別，讓參與者可以清楚了解各個發表的論文其所屬的場次項目。

個人的發表時間為 12 月 13 日的 Pre-ICIS Workshop on Accounting Information Systems 分會場。此次會議個人發表論文為「ITG Mechanism in Post-Implementation Phase of an ERP System」，在本文中討論為企業建置一可行的資訊科技治理機制 (Information Technology Governance, ITG) 機制來控制和查核其成熟的 ERP 系統。且此機制有助於企業持續獲利、風險最小化和資源利用最佳化創造 IT 最大價值。使企業能進而透過 ERP 系統創造價值。

除了論文發表的時段能當場跟各國學者交流之外，研討會的其他論文發表場次也安排地相當豐富，發表之餘仍能至其他場次聆聽其他學者的研究成果。研討會的議程中，在各場次發表後皆有另外安排短暫的休息時間，讓我們參與者可以在此時針對場次中的研究成果進行更多的對談、交流和討論，同時也針對 PACIS 2016 將由臺灣中正大學承辦進行宣傳。此行研討會的整體活動場次規劃相當流暢之外，參與人所發表的文章也相當有程度，整體來說是相當不錯值得參加的研討會。

此外關於 PACIS 2016 的進度報告的如下，本人於 12 月 16 日參加 PACIS 執行委員會會議進行承辦之相關資料報告(如附件三 Meeting of PACIS Executive Committee)，與 PACIS 委員會之重要成員交流，並且報告目前的準備進度，PACIS2016 的書面簡報內容如附件四。PACIS 2016 是第 20 屆亞太資訊管理年會，其主要目的是使區域和國際資訊系統研究者和實踐者的年度論壇，它提供高品質的資訊交流的機會。

研討會後本人亦前參加 12 月 18 日由 Gable 教授主辦的 IT Evaluation Program 會議(如附件五 Proposal for end of year event: ITE meeting)，也與來自各國 IT Evaluation Program 進行相關領域之學術交流，與會的同時也同樣地進行 2016 PACIS 由臺灣中正大學承辦的宣傳。過程成功且更進一步傳達本校未來承辦 2016 PACIS 之效果。

## 心得

此次能夠參與 2014 年的國際資訊系統研討會(ICIS)，並與來自世界各地的國際學者互動是難能可貴的經驗，除了藉由此研討會進一步了解到目前最新的研究發展趨勢，且能在所有相關的商業學科上來促進相關知識並提升教學的內容和模式，同時也啟發個人未來研究的方向和靈感。此外，這次的研討會在紐西蘭的最大城市奧克蘭舉行，舉辦地點的周遭環境相當地優美，讓人在參與研討會之際，能心曠神怡並放鬆和紓解工作上帶來的壓力。

感謝科技部和會資系對於國內學者參與國際研討會並發表論文所給予的支持與補助，才能讓我有機會前往奧克蘭參與此年度盛會，與來自全球各地的學者一同齊聚一堂，進行學術上的交流與經驗分享。

## 建議事項

建議科技部和會資系繼續爭取相關的預算，茲以鼓勵國內學者或學校能夠在

未來踴躍參加各種性質的國際性研討會，這不僅可以為臺灣打開學術知名度，同時也能夠讓學界與業界了解目前的全球資訊研究趨勢。

照片



聆聽論文發表



會場大廳



大會開幕現場



大會開幕現場



聆聽論文發表



本人與外國學者合照





晚宴現場



ITE meeting 本人與各國學者合影



大會手冊



大會識別證

## 研討會網站連結

<http://icis2014.aisnet.org/>

附件一 6th Annual Pre-ICIS Workshop on AIS 議程及出席者名單

*6th Annual Pre-ICIS Workshop on Accounting Information Systems*

Saturday, December 13, 2014

The University of Auckland Business School, Auckland, New Zealand

**Program**

8:30am – 9:00am	Tea/Coffee and Registration	
9:00am – 9:10am	Welcome and housekeeping	
9:10am – 9:45am	<u>Arif Perdana</u> , Alastair Robb & Fiona Rohde, <i>The University of Queensland</i>	A Model of Judgments and Decision Making with Interactive Data Visualization
9:45am – 10:20am	<u>Byron Marshall</u> , <i>Oregon State University</i> Michael Curry, <i>Washington State University</i> Peter Kawalek, <i>University of Manchester</i>	The Moderating Power of IT Bias on User Acceptance of Technology
10:20am – 10:50am	Morning Tea & Networking	
10:50am – 11:25am	<u>Roger S. Debreceny</u> , <i>University of Hawaii at Manoa</i> Stephanie Farewell, <i>University of Arkansas at Little Rock</i> Hans Verkruijsse, <i>Tilburg University</i>	Financial Statement User Perceptions of Alternative Forms of Assurance on XBRL: An Experimental Investigation
11:25am – 12:25pm	<b>Panel</b> Paul Steinbart (Chair), <i>Arizona State University</i> Roger S. Debreceny, <i>University of Hawaii at Manoa</i> Michael Davern, <i>The University of Melbourne</i> Anthony Steele, <i>PricewaterhouseCoopers New Zealand</i>	Future Directions in Research on Accounting Information Systems
12:25pm – 12:30pm	Housekeeping	
12:30pm – 1:30pm	Lunch & Networking	
1:30pm – 2:05pm	Clark Hampton, <i>University of Waterloo</i> Theophanis C. Stratopoulos, <i>University of Waterloo</i> <u>Kevin Kobelsky</u> , <i>University of Michigan - Dearborn</i>	Predictive Analytics, Knowledge Workers, and Audit Risk
2:05pm – 2:30pm	Hsing-Jung Li & <u>She-I Chang</u> , <i>National Chung Cheng University</i> Research-in-Progress	ITG Mechanism in Post-Implementation Phase of an ERP System
2:30pm – 3:00pm	Afternoon Tea & Networking	
3:00pm – 3:35pm	<u>Juheng Zhang</u> , <i>University of Massachusetts Lowell</i>	Voluntary Information Disclosure on Social Media
3:35pm – 4:00pm	Severin Grabski, <i>Michigan State University</i> <u>Pamela J. Schmidt</u> , <i>Washburn University</i> Research-in-Progress	Proposing a Cloud Computing Capability Maturity Model
4:00pm – 4:25pm	<u>Michael Schermann</u> , <i>Technische Universitaet Muenchen</i> Scott R. Boss, <i>Bentley University</i> Research-in-Progress	The White-Collar Hacking Contest: A Novel Approach to Tech Fraud Investigations in a Digital World
4:25pm – 4:45pm	AGM, Best Paper Award and Closing	
6:00pm – 6:30pm	Pre-Dinner Drinks ( <i>at own expense</i> )	
6:30pm – late	Dinner at Monsoon Poon, 11-27 Customs Street West, Auckland <i>Please note that as per the restaurant's request, we need to be seated by 6:30pm. Saturday night is a busy night for the restaurant. Thus they do not usually take reservations.</i>	

## List of Attendees

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First Name	Last Name	Organization
Asli	Basoglu	University of Delaware
She-I	Chang	National Chung Cheng University
Michael	Davern	University of Melbourne
Roger	Debreceeny	University of Hawaii at Manoa
Kevin	Kobelsky	University of Michigan - Dearborn
Angela	Liew	University of Auckland
Byron	Marshall	Oregon State University
Karin	Olesen	AUT
Arif	Perdana	UQ Business School
Michael	Schermann	Technische Universitaet Muenchen
Pamela	Schmidt	Washburn University
Anthony	Steele	PricewaterhouseCoopers New Zealand
Paul	Steinbart	Arizona State University
Carla	Wilkin	Monash University
Juheng	Zhang	University of Massachusetts Lowell

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# ITG Mechanism in Post-Implementation Phase of an ERP System

## Abstract

Even after the system is up and running, costs continue to mount as the business evolves, requiring the ERP system to evolve as well to keep pace. A few studies exist on Information Technology Governance (ITG) in the post-implementation phase of an Enterprise Resource Planning (ERP) system (Li, Chang, & Yen, 2012). In other words, implementing ERP system organizations have to dedicate in how to make their ERP systems steady and successful under the cogitation of ITG. Therefore, this proposal aims to develop an ITG mechanism in order to bridge the gap between theory and practice of ITG to ensure efficient ERP systems performance in post-implementation phase. This study adopted Gowin's Vee (Gowin, 1981) as the main research strategy to construct an audit and control mechanism of an ERP system based on the COBIT 5 framework. From a theoretical perspective, grounded theory is initially used to derive each possible audit or control item of the ERP systems. Several rounds of the Delphi questionnaire then confirm the suitable and applicable audit or control items. From a methodological perspective, the multi-case study is used to validate the feasibility/usability of applying the ITG mechanisms in practice. The proposed ITG mechanism is then assessed by using the IS-Impact Measurement model (Gable, Sedera, & Chan, 2008) to determine the relationship between the ITG mechanism and ERP system performance. The expected results provide an audit and control mechanism for a mature ERP system. The mechanism assists enterprises in achieving their objectives for governance and management of ERP system. Furthermore, the mechanism bridges the gap between the ITG and ERP system performance during the post-implementation phase in the academic field. The expected results practically provide enterprises with a feasible/usable ITG mechanism to control and audit their mature ERP systems. Moreover, this mechanism helps enterprises in creating optimal value from IT by maintaining a balance among benefit realization, risk level minimization, and resource use optimization. Finally, trust in the ERP system brings value into an organization.

## 1 BACKGROUND AND MOTIVATION

The ERP system is a noted enterprise software and has been one of the main businesses that help organizations to manage their resources in an optimally effective manner (Noudoostbeni, Ismail, Jenatabadi, & Yasin, 2010). The ERP system becomes an indispensable information integration tool and a must-have solution for any large and modern organization (Garner, 2013) because of its capability to improve business efficiencies and effects. This system increases the feasibility of enhancing competitive advantage and market share within companies (Ketikidis, Koh, Dimitradis, Gunsekarana, & Kehajova, 2008). ERP systems have become widely used and can thus be considered to be in the maturity stage (Jacobs & Weston, 2007). Enterprises facing high globalization and internationalization have to enhance their competitiveness through massive information technology (IT) investment. Even after the system is up and running, costs continue to mount as the business evolves, requiring the ERP system to evolve as well to keep pace. With such large expenditures on ERP systems and the significant risks of failure, it is valuable for managers to consider ways to make their own ERP investments more successful than others.

ERP adopters are more likely to engage in follow-up system enhancements if they reap performance benefits at an earlier stage of ERPS adoption (Cao, Nicolaou, & Bhattacharya, 2013). The probability of future system enhancements is also positively associated with the use of performance-enhancing post-implementation review activities, an important aspect of active management intervention in the ERP system post-implementation phase (Nicolaou, 2004a). Whereas, many organizations have failed to acquire the expecting financial returns on their ERP initial investments (Poston & Grabski, 2001; Hunton, Lippincott, & Reck, 2003; Nicolaou, 2004b; Ranganathan & Brown 2006). Major IT investments in ERP systems have to take about five to seven years to deliver substantial returns (Brynjolfsson & Saunders, 2009). These organizations did not receive the results that they expected after investing a large amount of time and money. Thus, such firms have to determine ways by which to trigger ERP system efficiencies.

As companies attempt to realize previously unrealized benefits from existing ERP system and make discrete system changes to support newer business processes and information needs, continued assessment and management are necessary at the post-implementation phases of ERP systems (Grabski, Leech, & Schmidt, 2011). However, ERP implementation is a massive and costly affair (Davenport, 2000; Lee, Siau, & Hong, 2003; Siau, 2004). Although the benefits of a properly implemented ERP system are significant, organizations should consider the time and cost required by a poor or failed ERP system. Similarly, success of implementing an ERP system

does not mean that it will survive or progress into the next phase.

Gartner introduced “postmodern ERP” and predicts that more than 80% of organizations will be operating a hybrid ERP model with most of the people-centric applications by 2018 (Gartner, 2013). Organizations are expected to combine a specialist-supplemented core ERP system with much of the functionalities sourced from a more federated and loosely coupled ERP environment. In other words, ERP systems will become progressively complex owing to large IT investments and will entirely be integrated with multi-functional modules. However, such progress will lend difficulty to maintaining the successful operation of ERP toward a mature phase in the future. Organizations should consider how to take advantage of this changing approach, as well as how specialist solutions can be integrated with existing ERP system to reduce costs and improve competitive advantage. The management level has to determine what makes and keeps an ERP system successful after implementation. From a broader perspective, decisions have to be made on evaluating, directing, and monitoring the governance of an ERP system. With consideration of the long-term competitive advantages and benefits, organizations need an audit and control model to aid in business decision-making, mitigate risks, and deliver IT values from the implementation of ERP systems within organizations.

This pervasive use of technology has created a dependency on IT that calls for a specific focus on IT Governance (ITG). ITG is an integral part of enterprise governance exercised by the board overseeing the definition and implementation of processes, structures and relational mechanism in the organization and provides tools and frameworks to ensure that IT supports business goals and maximizes the efficiency of IT investment (Wilkin & Chenhall, 2010). In reality, the utilization and implementation of ITG is an important issue that can confirm the function of ITG as a stimulus or moderator of IT investment to measure performance accurately and to avoid risks successfully while bringing business value into organizations.

Most studies on ERP focused on systems adoption or implementation stage (Botta-Genoulaz, Millet, & Grabot, 2005; Esteves & Pastor, 2000; Ngai, Law, & Wat, 2008). Some researchers highlighted post-implementation issues (Botta-Genoulaz et al., 2005; McGinnis & Huang, 2007). Previous research results (Li et al., 2012) indicated that few discussions have focused on ITG in the post-implementation phase of an ERP system. However, success in one phase does not guarantee success in later phases of the system life-cycle.

This study aims to build an ITG mechanism for several reasons. First, limited research has been conducted on ERP system identification, analysis, and evaluation in the post-implementation phase (Ngai et al., 2008; Law Chen, & Wu, 2010; Grabski et al., 2011). Second, Li et al. (2012) found only a few studies that attempted to examine

ITG management of ERP systems in the post-implementation phase. Third, no research has been performed to either confirm system relevance or to explore new or context-specific factors from ITG perspective although many factors affect ERP system success. Board members and senior managers look to ITG to provide the right answers. Therefore, the main research questions of this study will focus on crucial control items that should be included when the auditor and the management assess ITG, the key items of ITG that explain ERP system success during the post-implementation stage, and how ITG is reinforced by controlling its items. To meet the study objectives, we consider that whether ITG serves an important function as a stimulus or moderator of an ERP system during the post-implementation stage. ITG should be enforced by controlling items in the post-implementation of the ERP system life-cycle. Therefore, the first part of research questions in this study is as follows:

- ◆ What is the ITG mechanism for an ERP system in the post-implementation phase?

- ◆ What concrete control items are needed in this ITG mechanism?

The first part of results would provide practical and concrete items of the ITG mechanism to comply with COBIT 5 framework within organization for achieving ERP system success in post-implementation phase. That is, by governing and managing ERP system under COBIT 5 in post-implementation phase, an organization would fulfill and achieve ITG standards progressively.

The second part highlights the need for validating the feasibility/usability and validity of the ITG mechanism. The feasibility/usability and validity of this mechanism could be validated by using a multi-case study and on the basis of the existing positive relationship between ITG mechanism and organizational performance, respectively. Therefore, the second set of research questions in this thesis is as follows:

- ◆ How can the ITG mechanism be applied in an organization with a mature ERP system?

- ◆ How is this mechanism positively related to ERP system performance?

The second part of results will prove the feasibility and validity of the ITG mechanism between in terms of complying with COBIT 5 and achieving ERP system success in the post-implementation phase. An organization could fulfill and achieve ITG standards and ensure efficient ERP system performance by using this ITG mechanism.



In summary, this study has the following objectives:

- Explore the crucial audit and control items of ITG in post-implementation stage of an ERP system
- Develop a comprehensive ITG mechanism to enable the management and board to fulfill ITG objectively with the use of an ERP system
- Validate the feasibility/usability of this proposed mechanism in practical fields
- Validate the validity of this proposed mechanism for achieving organizational goal and the results they benefit from

## **2 THEORETICAL FOUNDATIONS**

### **2.1 Development and Challenge of Information Technology Governance**

Webb, Pollard, and Ridley (2006) defined Information Technology Governance (ITG) as the strategic alignment between objectives of IT and the company. Accordingly, the maximum business value is achieved by maintaining effective IT control and enhancing accountability, performance management, and risk management. ITGI (2003) was concerned about how IT delivers company value and how IT risks can be reduced. Both tasks need to be supported by adequate resources and measures to ensure that the obtained results are in accordance with ITG requirements. The vital role of IT in enterprises has led to the view that ITG should support business objectives and mitigate risks posed by IT implementation (Bowen, Cheung, & Rohde, 2007; Sohal & Fitzpatrick, 2002; Trites, 2004). Bernroider (2008) contended that IT investments are more effective in organizations within the ITG domain, which includes proactive strategic guidance and participatory team building.

Organizations need multiple sets of metrics to measure and assess their ITG performance and overall business value (Schwarz & Hirschheim, 2003; Willcocks, Olson, & Petherbridg, 2002). ERP investments are more effective in organizations with an ITG domain that consists of proactive strategic guidance and participatory team building. Applying ITG to ERP system applications is crucial to support business processes in many organizations (Bernroider, 2008). For ERP system-owning enterprises, ITG can sustain daily operations and implement the strategies required to extend their activities into the future. A structure must be established to assess the ultimate success of IT because the results of IT value assessment in multiple business units may vary across the organization (Ross, Vitale, & Beath, 1999).

Wilkin and Chenhall (2010) presented the taxonomy of research encompassing the focus areas identified by the ITG on the basis of 496 papers in 10 IS/AIS and two MA journals over the period from 1998 to 2008. They highlighted that value delivery (VD) and risk management (RK) are outcomes dependent upon sound practice in

strategic alignment (SA), resource management (RM), and performance measurement (PM). Delivery of business value through IT is a recurring theme in the literature (Peterson, 2004; Lin & Shao, 2006; Heier, Borgman, & Maistry, 2007). VD and RK are regarded as assessments of the results of ERP investment and are usually dependent variables in the analysis of evaluation model development. The present paper evaluates what and how ITG affects ERP success in the post-implementation phase of the system lifecycle.

## **2.2 ERP Success and Performance Evaluations**

Information System (IS) performance is defined as the perceived outcome from IS use. Enterprises used to evaluate their performance by looking primarily at their financial scores. However, good financial performance in the past never guarantees good performance in the future because of the rapidly changing competitive landscape. Law et al. (2010) deemed that ERP success hinges not only on proper planning and implementation but also on post-implementation activities. They suggested that ERP system practitioners and academics must assess a full lifecycle span after large ERP investment to achieve ERP success. However, limited research was conducted on successful ERP system management from the lifecycle perspective, especially post-implementation phase. Long-term IS investment is expected to yield a continuing flow of benefits into the future.

To evaluate system performance, the widely accepted IS Success Model developed by DeLone and McLean (1992) is used. The model demonstrates the relationships among the six dimensions, which are System Quality, Information Quality, Amount of Use, Level of User Satisfaction, Individual Impact, and Organizational Impact for conceptualizing and operationalizing IS success. A citation search in the summer of 2014 found that over 6,700 of articles have referred to and made use of this model. Following the changes and trends in technology, economy, and the environment, some previous IS studies have added a third dimension, that is, service quality, to the original system characteristics (Myers, Kappelman, & Prybutok, 1997; DeLone & McLean, 2003; Gable & Rai, 2009). DeLone and McLean (2003) emphasized that a number of studies have used the model without controlling for interrelationships among multidimensional constructs. The IS-Impact model (Gable, Sedera, & Chan, 2003; Gable et al., 2008; Gable & Rai, 2009) was developed under a similar prospect, that is, a significant threat exists in failing to specify and validate constructs. Gable et al. (2008) highlight that the IS-Impact model reconciles with the cycle perspective of IS-Net (Benbasat & Zmud, 2003) and the recursive nature of the IS Success Model (DeLone & McLean, 1992). Moreover, IS-Impact model considers effects and quality dimensions together for evaluating IS.

However, success in one phase does not guarantee success in later phases of the

system lifecycle, an organization with an effective ERP evaluation that incorporates ITG can promote continuous improvement through corrective actions when results and processes are observed to be drifting away from the strategic plans and objectives of the organization. Performance measures should be used to enhance a continuous improvement environment in an organization and to stimulate employee involvement under the ITG framework. Accordingly, this study will utilize the IS-Impact model (Gable et al., 2008) to validate the relationship between ITG and ERP success in the post-implementation phase.

### **3. RESEARCH METHOD AND DESIGN**

#### **3.1 Research Strategy**

This study adopted Gowin's Vee (Gowin, 1981; Novak, 1998, 2002; Novak & Gowin, 1984 see Figure 3-1) as the main research strategy. This audit and control mechanism of an ERP system is founded on the COBIT 5 framework, which is a globally accepted standard for ITG. Accordingly, the ISACA (2012a, 2012b) proposed the next generation of ITG guidance as a major strategic improvement for enterprise ITG and management and for meeting stakeholder needs. From a theoretical perspective, the grounded theory is initially used to derive each possible audit or control objective/item of the ERP systems from the existing literature, by-laws, or relevant published documents by open, axial, and selective coding from the ITG mechanism prototype. Several rounds of the Delphi questionnaire then confirmed the suitable and applicable audit or control objectives/items. The Delphi Method is used to modify the ITG mechanism prototype to ensure and enhance the content validity of various dimensions and items. From the methodological perspective, the multi-case study will be used to validate the feasibility/usability of applying the ITG mechanisms in practice. Finally, the proposed ITG mechanism will be assessed by using the IS-Impact Measurement model (Gable et al., 2008) to determine the relationship between the ITG mechanism and system performance for managers to ensure the successful audit and control of an ERP system in the post-implementation phase.

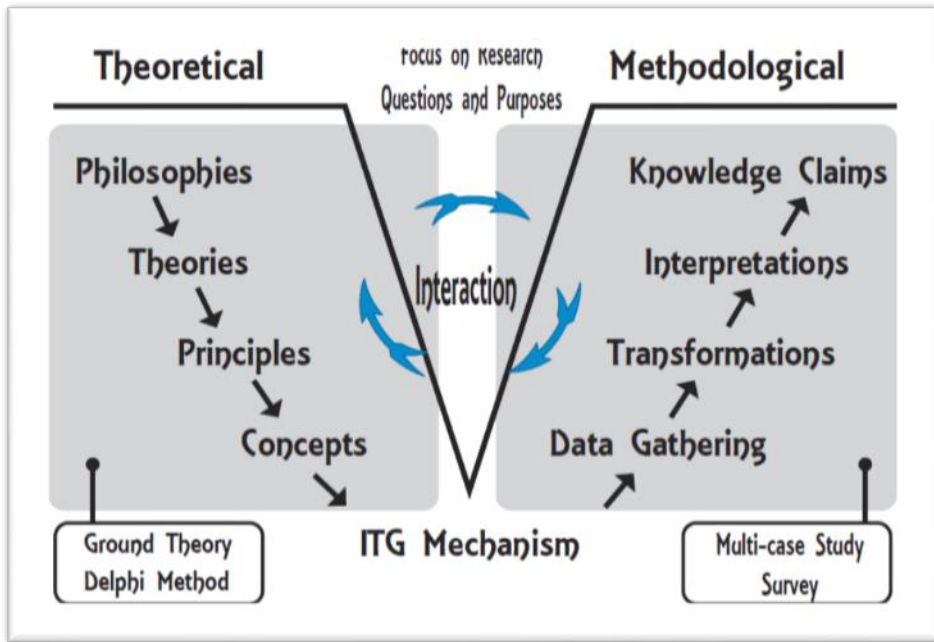


Figure 3-1 Research strategy for the ITG mechanism based on Gowin's Vee

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### 附件三 Meeting of PACIS Executive Committee 議程

#### Meeting of PACIS Executive Committee (Aug 2014- July 2015)

Date: 16 December 2014 (Tuesday)

Time: 12:00 – 13:30 (Meeting) – Please bring your own boxed lunch from the conference

Place: Case Room 223, 260-223, Owen G. Building (OGGB), The University of Auckland Business School (conference venue)

Chair: Guoqing Chen, KK Wei

Secretary: Choon Ling Sia

Absent with apologies: Guoqing Chen, Cynthia Beath, Zhangxi Lin

#### Agenda

1. Welcome and Introductions
2. Confirmation of the minutes of the meeting on 27 June 2014
3. Progress report of PACIS 2015 (Singapore)
4. Progress report of PACIS 2016 (Chiayi, Taiwan)
5. Progress Report of PACIS 2017 (Langkawi, Malaysia)
6. Proposal for formation of task force for PACIS Site Selection Committee
7. Venue for subsequent PACISs (e.g. Bali, Malaysia, Sri Lanka, etc.)
8. Progress of Proposal to develop Near-Acceptance papers - by Hock Hai Teo
9. Report of Task Force for PACIS-AIS collaboration – by Jae-Kyu Lee
10. Update of ICIS 2017 Planning – by Jae Kyu Lee
11. Report on ICIS 2014 – by Michael Myers
12. Status of PAJAIS (TP Liang)
13. PACIS Archives (Guy Gable)
14. Matters from AIS
15. A.O.B.

#### Composition of PACIS Executive Committee Aug 2014- July 2015

##### PACIS 2013

Ho Geun Lee	Yonsei University	CC
Patrick Y. K. Chau	University of Hong Kong	CC
Jae Nam Lee	Korea University	PC
James Thong	Hong Kong University of Science and Technology	PC
Ji-Ye Mao	Renmin University of China	PC
Youngjin Yoo	Temple University	DC
Guy Gable	Queensland University of Technology	DC
Wai Fong Boh	Nanyang Technological University	DC
Gee Woo Bock	Sungkyunkwan University	OC
Sang Yong Tom Lee	Hanyang University	OC
Il Im	Yonsei University	OC
Hee Woong Kim	Yonsei University	OC
Dongcheol Lee	Jeju National University	OC
Jae Jung Kang	Jeju National University	OC



**PACIS 2014**

Guoqing Chen	Tsinghua University, PRC	CC
Zhangxi Lin	Texas Tech University, USA	CC
Kwok Kee Wei	City University of Hong Kong	CC
Weidong Huo	Southwestern University of Finance and Economics (SWUFE), PRC	OC
Xunhua Guo	Tsinghua University, PRC	PC
Qing Li	Southwestern University of Finance and Economics (SWUFE), PRC	PC
Keng Siau	Missouri University of Science and Technology	PC
Choon Ling Sia	City University of Hong Kong	DC
Chuan Luo	Southwestern University of Finance and Economics (SWUFE), PRC	DC
Dongming Xu	University of Queensland	DC

**PACIS 2015**

Hock Hai Teo	National University of Singapore	CC
Vallabh Sambamurthy	Michigan State University	CC
Atreyi Kankanhalli	National University of Singapore	PC
Thompson Teo	National University of Singapore	PC
Andrew Burton Jones	University of Queensland, Australia	PC
Zhenhui Jack Jiang	National University of Singapore	OC
Khim-Yong Goh	National University of Singapore	OC
Klarissa Chang	National University of Singapore	OC
Loo Geok Pee	Nanyang Technological University	OC
Jungpil Hahn	National University of Singapore	DC
Choon Ling Sia	National University of Singapore	DC
Anandhi Bharadwaj	Emory University	DC

 **AIS Representatives**

Helmut Krcmar	AIS President (from July 2014)
Jane Fedorowicz	AIS President-Immediate Past (from July 2014)
Jae-Kyu Lee	AIS President-Elect (from July 2014)
Jae-Nam Lee	AIS Region-3 Representative (from July 2014)
Cynthia Beath	AIS VP of Meetings and Conferences (from July 2012)

**Country Representatives and Other Guests**

Masaaki Hirano	Representative of Japan (President of Japan Association for Information Systems - JPAIS)
Jae Kyu Lee	Representative of Korea
Ho-Geun Lee	Representative of Korea
Yong Jin Kim	Representative of Korea
K. K. Wei	Representative of Hong Kong
Patrick Y. K. Chau	Representative of Hong Kong
James Thong	Representative of Hong Kong

Hock Hai Teo	Representative of Singapore
T.P. Liang	PAJAIS (journal)
Li-Hua Huang	Representative of China
Ji-Ye Mao	Representative of China
Doug Vogel	Representative of China
Chih-Ping Wei	Representative of Taiwan
Shin Yuan Hung	Representative of Taiwan
She-I Chang	Representative of Taiwan (President of Taiwan Chapter, AIS)
Michael Myers	Representative of New Zealand
Felix B. Tan	Representative of New Zealand
Lech Janczewski	Representative of New Zealand
Guy G. Gable	Representative of Australia
Peter Seddon	Representative of Australia
Shirley Gregor	Representative of Australia
Rose Alinda	Representative of Malaysia, President of MyAIS (Malaysian Chapter of AIS)
Shamsul Bahri Bin Zakaria	Representative of Malaysia
Patrick Finnegan	Representative of Australia



**Progress Report – 12/16/2014**  
**National Chung Cheng University**

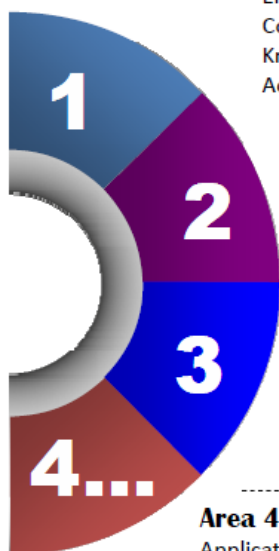


**Conference Theme -**  
**IT Governance for Future Society**



# IT Governance for Future Society

Information and the pervasiveness of information technology are increasingly part of every aspect of business and public life. **The Internet of Things (IoT)** is the interconnection of uniquely identifiable embedded computing devices within the existing Internet infrastructure. These **“smart” devices are found everywhere in our daily lives** and include smart phones, tablets, watches, automobiles with built-in sensors, etc. **Many of the IoT systems and technologies are cutting edge and there are still numerous technical challenges and issues that need to be resolved.** In addition, the need to drive more value from IT investments while managing an increasing array of IT-related risks has never been greater. **Today IT is ubiquitous and more than ever, information needs to be managed in order to maximize IT and IS value.** Increasing regulation and legislation over business use of information is also **driving a heightened awareness of the importance of a well-governed and managed IT environment.** In view of this, the theme of this conference is **“IT Governance for Future Society”**.



## Area 1: Performance Management

Enterprise Performance Measurement System, Balanced Scorecard (BSC), Compensation and Performance, Intellectual Capital, Business Intelligence, Knowledge Management and Performance, Activity-based Cost (ABC) and Activity-based Management (ABM), IT Investment and Enterprise Performance.

## Area 2: IT Governance / Risk Management

Fraud Detection and Forensic Accounting, Continuous Auditing and Monitoring, Enterprise Risk Management, Information Systems Auditing and Control, Security Management (such as ISO27001) for Information Systems, IT Governance.

## Area 3: Information Technology/ Environmental Issue

Enterprise Resource Planning (ERP), Emerging Technology Issues (Artificial Intelligence & Expert Systems) in Accounting, Supply Chain Management (SCM), E-Commerce and Collaboration Commerce, Accounting Information Systems, Data Warehouse and Data Mining, Application of Accounting and Information Technology in Green Energy.

## Area 4: Medical Industry/ Health Care

Application of Information Technology in Health Care and Medical Industry , Trends in Medical Industry and its Innovative Service Model, Operating Performance and Service Quality in Hospital, Application of Supply Chain in Medical Industry, International Marketing Strategy in Medical Industry, Medical Security and Healthcare Administration, Healthcare Computer Auditing and Risk Management.

**Tracks/Workshops/Panels are covered (but not limited to)**



# PACIS 2016

## Committee Members ...



### **Conference Co-Chairs**

Ting-Peng Liang  
Shin-Yuan Hung

### **Program Co-Chairs**

Patrick Chau  
She-I Chang

### **Workshop/Tutorial/Panel Co-Chairs**

Carol Hsu  
J. J. Hsieh  
Mei-Ling Luo

### **Organization Co-Chairs**

I-Chiu Chang  
George Lin

Che-Chun Liao  
Shiao-Yen Huang

### **Publication Co-Chairs**

Cheng-Kui Huang  
Yung-Ting Chuang

### **Publicity Co-Chairs**

Charlie Chen  
Wayne Huang  
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### **Doctoral Consortium Co-Chairs**

Guy Gable  
Eric Wang

### **Junior Faculty Consortium Co-Chairs**

Houn-Gee Chen  
David Yen  
Hsu-Tse Wu

### **Placement Co-Chairs**

Jinsheng Roan  
Ralph Yeh

### **Treasurer**

Chia-Ling Lee

### **Information Technology Co-Chairs (Website, Facebook, Apps,...)**

Ya-Han Hu  
Kuanchin Chen

### **International Advisory Board**

Jae Kyu Lee  
Eldon Li  
KK Wei  
CP Wei

Eric Wang  
YL Chen

(PACIS Representatives)  
(AIS Representatives)

### **Country Contacts**

.....



**Conference Date**  
**June 27 ~ July 1, 2016**



**Official Website**  
**[www.pacis2016.org](http://www.pacis2016.org)**





# Preliminary Program

## June 27 ~ July 1, 2016



Date	June 27 MON	June 28 TUE	June 29 WED	June 30 THU	July 1 FRI
8:00					
9:00	Doctoral Consortium	Doctoral Consortium	Opening Ceremony / Keynote Speech	Parallel Symposium (Oral Presentation / Workshop / Tutorial / Panel Discussion / Industry Seminar)	Parallel Symposium & Oral Presentation
10:00			Coffee Break & Poster Session 1	Coffee Break & Poster Session 2	Coffee Break
11:00			Keynote Speech	Parallel Symposium (Oral Presentation / Workshop / Tutorial / Panel Discussion / Industry Seminar)	Parallel Symposium & Oral Presentation
12:00			Lunch	Lunch	Closing Ceremony
13:00		Cross-Strait Session	Parallel Symposium & Oral Presentation	Tours	
14:00			Parallel Symposium & Oral Presentation		
15:00			Coffee Break & Poster Session 1		Coffee Break & Poster Session 2
16:00			Parallel Symposium & Oral Presentation	Parallel Symposium & Oral Presentation	
17:00					
18:00					
19:00		Welcome Reception		Gala Dinner	
Info					

## Social Events:

28 June, 2016	Welcome Reception
29 June, 2016	Opening Ceremony
30 June, 2016	Gala Dinner
1 July, 2016	Closing Ceremony
	Tours



11



## The Conference Sites and Accommodation





**PACIS 2016 in Chia-Yi, Taiwan**



**National Chung Cheng University**

**PACIS 2016 in Chia-Yi, Taiwan**



**Nice Prince Hotel**

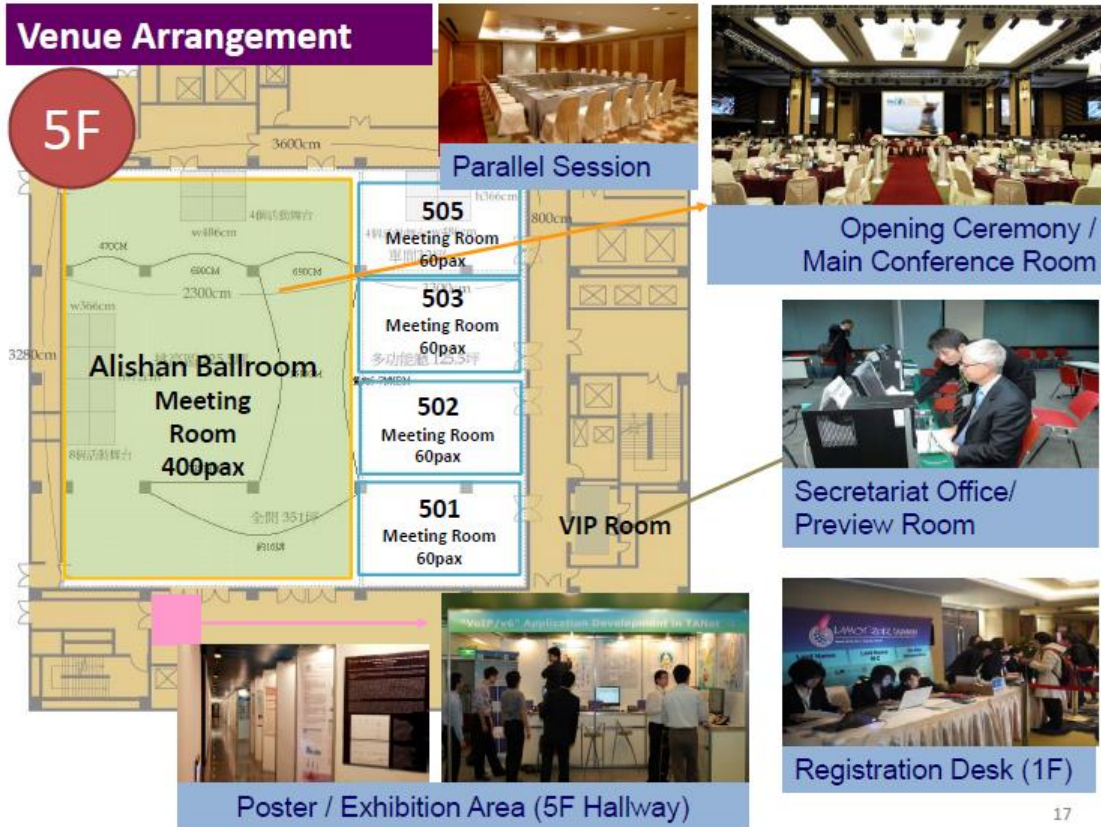
## Conference Venue Arrangement

SN	Arrangement	Meeting Room
1	Registration Desk	1F Lobby
2	Poster Area	5F Hallway
3	Exhibition Area	5F Hallway
4	Secretariat Office	5F VIP Room
5	Preview Room	5F VIP Room



15

S N	Arrangement	Meeting Room	Room Type
1	6/28 Cross-Strait Session	7F 701	105pax (50pax Class+55pax Theater)
2	Opening & Closing/ Welcome Reception	5F Alishan Ballroom + Multi-function Conference Room	740pax (150pax Class+590pax Theater)
3	Keynote Speech		
4	Parallel Session 1	5F Alishan Ballroom	400pax (100pax Class+300pax Theater)
5	Parallel Session 2	5F 501	60pax (20pax Class+40pax Theater)
6	Parallel Session 3	5F 502	60pax (20pax Class+40pax Theater)
7	Parallel Session 4	5F 503	60pax (20pax Class+40pax Theater)
8	Parallel Session 5	5F 505	60pax (20pax Class+40pax Theater)
9	Parallel Session 6	7F 701	105pax (50pax Class+55pax Theater)
10	Parallel Session 7	7F 702	35pax (10pax Class+25pax Theater)
11	Lunch	All meeting room+ 7F Fusion Restaurant	
12	Parallel Session 8	17F 1701	40pax (10pax RoundTable x 4)
13	Parallel Session 9	17F 1702	24pax (24pax RoundTable x 1)



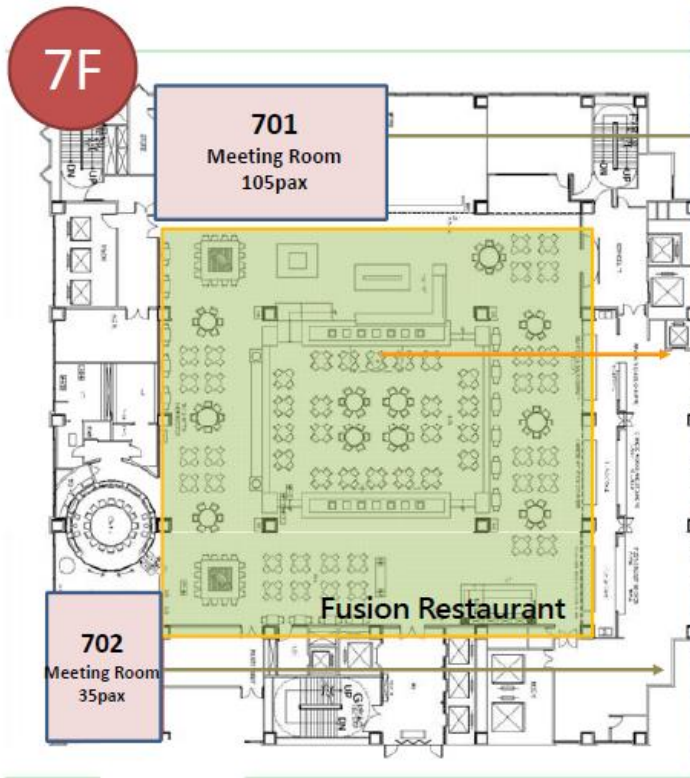
17



**Opening Ceremony /  
Keynote Speech /  
Parallel Session /  
Oral Presentation**

**Alishan Ballroom + Multi-function Conference Room  
(740pax)**

18



Parallel Session & 6/28 Cross-Strait Session

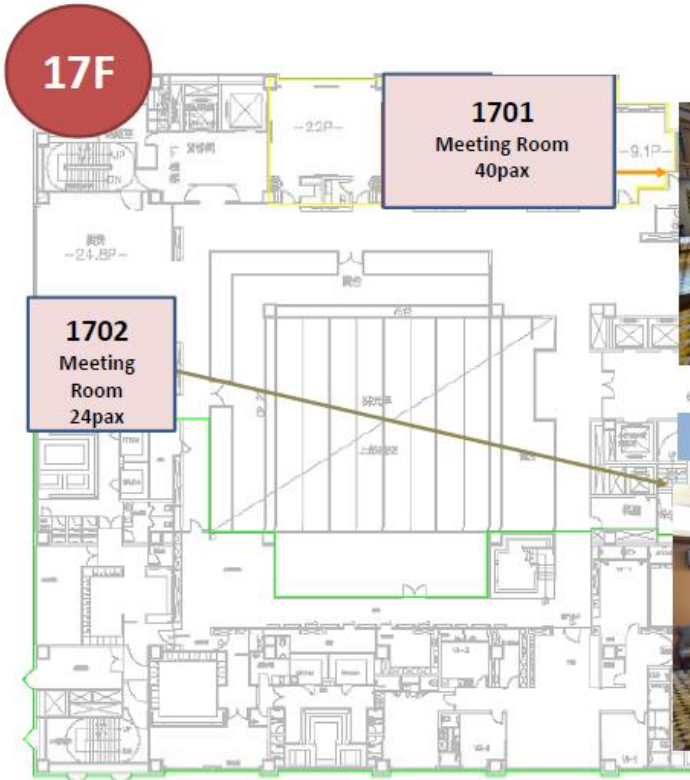


Lunch



Parallel Session

19



Parallel Session



20



# Transportation



## Transportation

Taiwan is at the door step of the world





# One-day living circle

- Traveling from Taipei to Chiayi **270 kilometers in 90 minutes**;  
from Kaohsiung to Chiayi **100 kilometers in 30 minutes**

- Links all of the major cities along Taiwan's western corridor into a single metropolitan line



Taiwan High Speed Rail

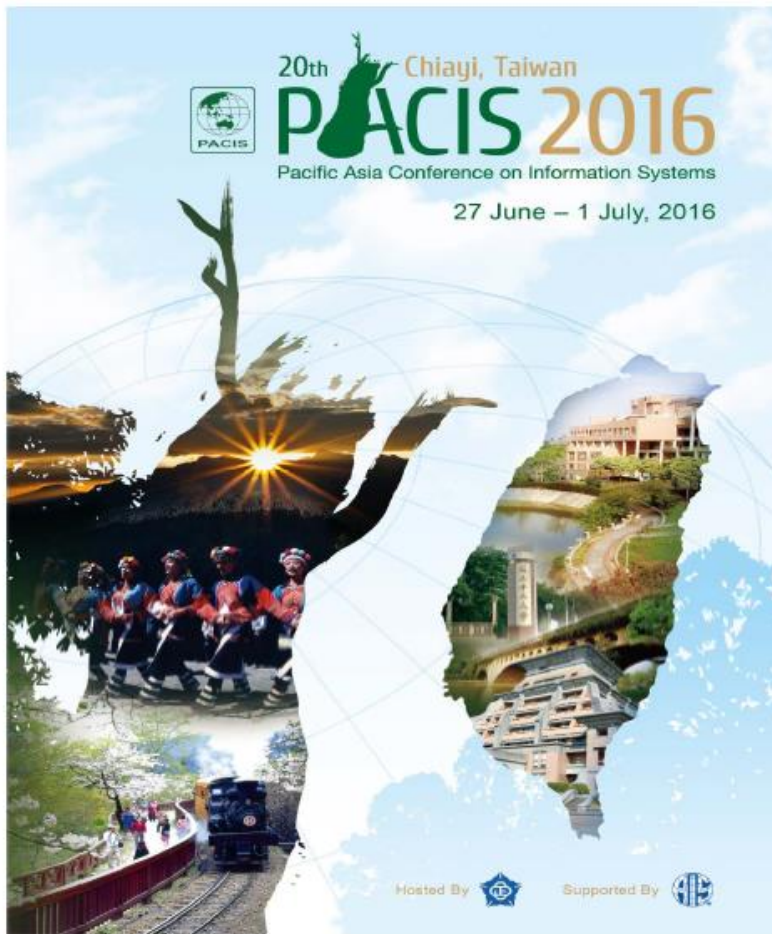


Taiwan Railways

**FAST, SAFE & RELIABLE  
TRANSPORTATION**



# Conference Logo and Promotion Materials

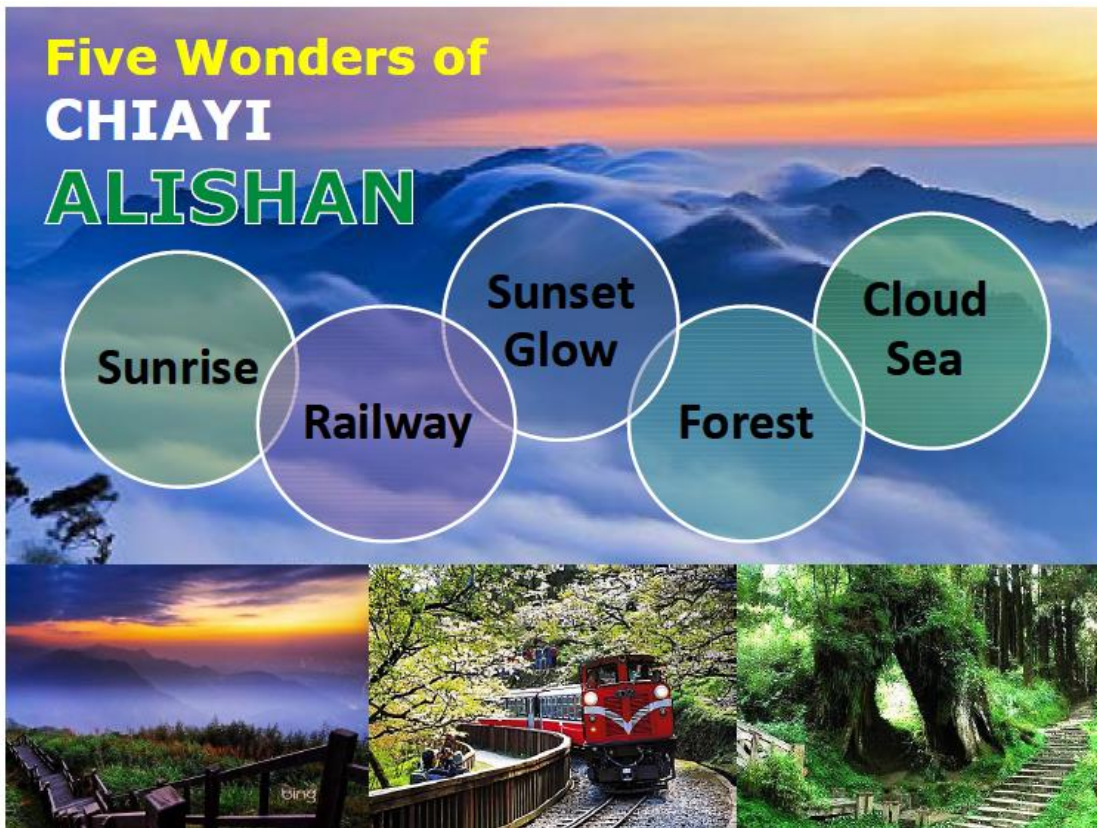
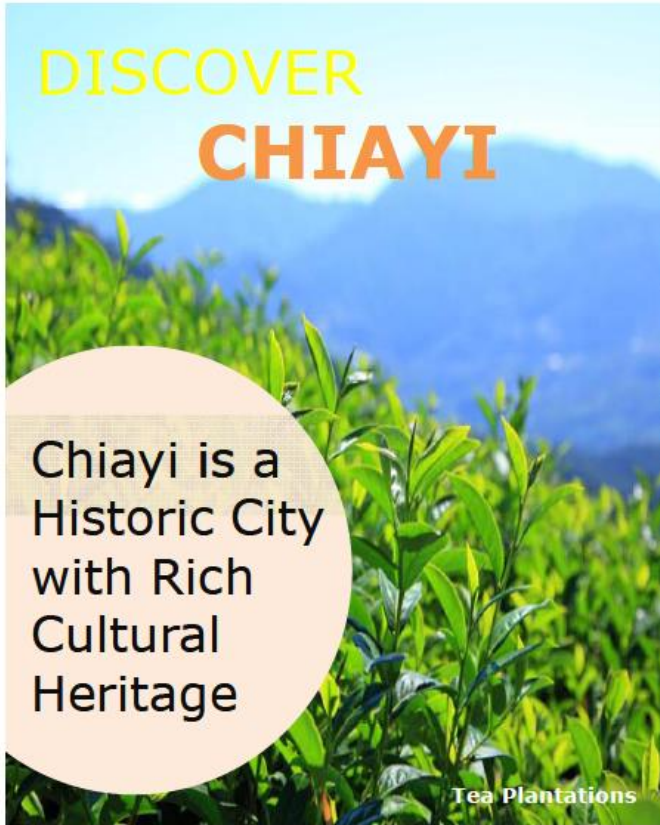




**Discover Chiayi, Taiwan**







# Culture & Cuisine



## 附件五 Proposal for end of year event: ITE meeting

### Dates

Junior Faculty Consortium:	Sunday 14 December
Doctoral Consortium:	Thursday to Saturday 11-13 December
Main conference program:	Sunday to Wednesday 14-17 December (paper sessions finish at 12:00 on Wednesday)
Proposal for ITE event	
Social event/dinner:	Wednesday 17 December, afternoon, evening
Meeting/presentations:	Thursday 18 December, morning 9:00 – 12:00

### Background

I opted for a post-conference meeting as people have varying pre-conference commitments I also felt it would be better to enable everyone to keep their hotel bookings in Auckland. With these constraints, I settled on an excursion to Waiheke Island, 45 minutes by ferry from Auckland, in the Hauraki Gulf.

### Social Event:

I suggest a trip to Waiheke Island on the afternoon of Wednesday 17 December, departing about 1 pm. If no-one has commitments in the final session we could possibly leave earlier. Many nice parts of Waiheke are walkable from the ferry terminal, so we do not need to arrange any transport apart from the ferry. My suggestion is that we consider a walk (see link). The only firm commitment should make is a restaurant booking, so I will need numbers for that in due course. We can have dinner on the island and return to Auckland in the evening.

<http://www.aucklandcouncil.govt.nz/EN/parksfacilities/walkingtracks/Pages/waiheke-walkseries.aspx#walk3>

### Meeting/presentations

I will book a room from 9:00 to 12:00 on Thursday 18 December for a meeting. I need to leave after lunch for the airport as I am teaching in Wellington on the evening of the 18th.

### See some of New Zealand

Are you planning a New Zealand holiday? You should get out of Auckland. Auckland is not New Zealand, and is basically a big city, like many others in the world. To see New Zealand, you will need a car. Places “off the beaten track” are the most worth visiting. Two to three days will allow you some good options. Remember that this is peak season in New Zealand. Book ahead. Take sunscreen, sunglasses, and insect repellent wherever you go, these are mandatory for NZ summer. Feel free to ask me for suggestions.

This site has some good ideas:

<http://gonewzealand.about.com/od/WhattoSeeandDo/a/Great-Driving-Trips-Of-New-Zealand-North-Island.htm>

From Auckland, if you have 2-3 days, I suggest either the far North – to the Bay of Islands, and back down the west coast of the island through Dargaville and the Kauri forests. If you have extra time you can continue to Cape Reinga at the Northern tip of the island.

<http://gonewzealand.about.com/od/NorthIslandDestinations/a/Driving-Tours-Of-New-Zealand-Auckland-To-The-Bay-Of-Islands.htm>

<http://gonewzealand.about.com/od/NorthIslandDestinations/a/North-Island-Driving-Tours-Bay-Of-Islands-To-Cape-Reinga.htm>

Or, also in 2-3 days, you can go south from Auckland to Rotorua and Taupo. These are both great destinations.

<http://gonewzealand.about.com/od/PlanYourTrip/a/Driving-Tours-Of-New-Zealand-Auckland-Rotorua-Taupo.htm>

If you want to see some of the famous scenery in the South island, you can also fly to Queenstown or Christchurch directly from Auckland and rent a car when you get there. This is just one suggested itinerary. There are a number of very good options for 2-3 day trips ex Queenstown or Christchurch.

<http://gonewzealand.about.com/od/WhattoSeeandDo/a/Driving-Tours-Of-New-Zealand-Christchurch-To-Queenstown-Via-Wanaka.htm>