



Rutgers Business School  
Newark and New Brunswick

### **4<sup>th</sup> Fraud Conference**

**September 22, 2011**

<http://raw.rutgers.edu/fraud>

The New Jersey Chapter of Association of Certified Fraud Examiners is co-sponsoring a Fraud Conference with the Rutgers Business School. This event offers a unique forum to discuss emerging issues in the area of Fraud with experts and an outstanding opportunity to earn reasonable CPE credits in today's economic times. The event will be held at on September 22, 2011 at the Rutgers Business School located at One Washington Park, Room 220, Newark, New Jersey, 07102, from 8:00 am to 4:30 pm.

Attendees will receive eight (8) CPE credits for the Conference. : ( 6 Auditing + 2 Ethics )

The cost for the event is as follows:

\$150 for ACFE /ISACA members with a minimum of 48 hours advanced reservation.

\$175 for ACFE/ISACA members with no prior reservation.

\$175 for non-ACFE members with a minimum of 48 hours advanced reservation.

\$200 for non-ACFE members with no prior reservation.

All checks will be collected at the door and should be made payable to "Rutgers-The State University". No credits cards will be accepted. To make a reservation, email the attached registration form to Professor Karl Dahlberg, Rutgers Business School, Department of Accounting & Information Systems at [Dahlberg@andromeda.rutgers.edu](mailto:Dahlberg@andromeda.rutgers.edu)

Scheduled Speakers and Topics (below for biographies):

*"Fraud Detection, Analytics & Continuous Monitoring: Corporate Experiences"*

Professor Miklos Vasarhelyi, Phd.

Rutgers Business School, Director-Rutgers Accounting Research Center /  
Continuous Auditing & Reporting Lab  
KPMG Professor of Accounting & Information Systems.

*"Why Good People Do Bad Things"*

Dr. Ann Buchholtz

Rutgers Business School, Professor of Leadership and Ethics,  
Research Director, Institute for Ethical Leadership

*"The Application of Statistical Techniques in Forensic Investigation and in Litigation Support"*

Dr. Lynford Graham

Visiting Professor of Accountancy and Executive in Residence  
Bentley University ,Waltham, Massachusetts

**Miklos A. Vasarhelyi Ph.D. in MIS (UCLA) MBA (MIT) and BS in Economics and Electrical Engineering (the State University of Guanabara and Catholic University of Rio de Janeiro)].**

Professor Vasarhelyi is currently the KPMG Professor of Accounting Information Systems and Director of the Rutgers Accounting Research Center and the Continuous Auditing and Reporting Laboratory (CARLAB) at Rutgers University. He is also the Technology Consultant and the AT&T Laboratories. He has published more than 200 journal articles and 20 books. He is the editor of the Artificial Intelligence in Accounting and Auditing series and academic journals.

Professor Vasarhelyi has taught executive programs on electronic commerce to many large international organizations including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T.

Prof. Vasarhelyi is credited with the original continuous auditing application and as the leading researcher in this field. CARLAB's current projects include Siemens, Metlife, P&G, and Itau-Unibanco.

**ANN K. BUCHHOLTZ** is Professor of Leadership and Ethics and Research Director of the Institute for Ethical Leadership at Rutgers University. She received her **Ph.D.** from the Stern School of Business at New York University. She is past Division Chair of the Social Issues in Management Division of the Academy of Management. She was a member of the ethics task force that designed a Code of Ethics for the Academy and served as the inaugural chairperson of the Academy's Ethics Adjudication Committee. Her work has been published in *Business and Society*, *Business Ethics Quarterly*, the *Academy of Management Journal*, the *Academy of Management Review*, the *Journal of Management*, *Organization Science*, the *Journal of Management Studies*, *Corporate Governance and International Review*, among others. She is co-author, with Archie Carroll, of *Business and Society: Ethics and Stakeholder Management*, 8th ed. (Cengage) and serves on the editorial boards of *Business & Society* and *Business Ethics Quarterly*.

**Lynford Graham, CPA, Ph.D., CFE** is a Certified Public Accountant with more than 30 years of public accounting experience in audit practice and in various National Firm policy development groups. He is a Visiting Professor of Accountancy at Bentley University in Waltham MA, a consultant on professional accounting and auditing matters and an author.

Dr. Graham is a member of the American Institute of Certified Public Accountants ("AICPA"), and a recent past member of the Auditing Standards Board. He chaired the AICPA's Audit Risk Guide Task Force ("Assessing and Responding to Audit Risk in a Financial Statement Audit"), and was the US representative to the IAASB Materiality Task Force (ISA 320 and 450). He previously served as a member of the AICPA's Materiality and Audit Risk Task Force (SAS 47), was a founding member of the AICPA's Information Technology Section, serving on its Executive Committee, and was a member of the AICPA's Statistical Sampling Subcommittee during the development of SAS 39 on Audit Sampling. He was the principle author and Chair of the Task Force clearing the 2008 revision of the AICPA Audit Guide Audit Sampling. Previously, he chaired the Educator-Practitioner Case Development Task Force for the annual AICPA Education Conference and served on the Executive Committee of the Pre-Certification Education Committee.

He was a Partner and the National Director of Audit Policy for BDO Seidman, LLP, responsible for the development and implementation of audit policy and software, as well as Assurance Services Learning and Education programs, and was the Firm's Sampling Coordinator. He served on several International BDO task forces developing audit software, audit methodology, sampling approaches and audit automation techniques. Dr. Graham was responsible for BDO Seidman's implementation of audits of internal control under PCAOB

AS 2, and participated with professional groups in developing industry-wide guidance on audits of internal control. Prior to joining BDO Seidman LLP, Dr. Graham was an Associate Professor of Accounting and Information Systems and a Graduate Faculty Fellow at Rutgers University in Newark, New Jersey, where he taught primarily financial accounting courses. Prior to joining Rutgers, he was a National Accounting & SEC Consulting Partner for Coopers & Lybrand, and was responsible for their technical issues research function and database, auditing research and sampling techniques.

A Certified Fraud Examiner and a member of the Association of Certified Fraud Examiners, his experience includes providing consulting guidance on matters of internal control and statistical and audit methods issues including inventory sampling problems, fraud investigations, litigation consulting, cost reimbursement studies and loan reviews. He has been the principal expert witness in a number of significant litigation and arbitration proceedings involving accounting and auditing matters. He has also worked with a variety of government agencies on the development and implementation of audit regulations.

Throughout his career he has maintained an active profile in the academic as well as the business community. A member of the American Accounting Association (AAA), he served as Vice Chairman of the Auditing Section, and as a member of numerous committees and task forces, and had a leadership role in the development of Coopers & Lybrand's award - winning "Excellence in Audit Education" materials, widely used in university audit courses in the 1990s. He is the past Auditing Section Chair for the Mid- Atlantic Section of the AAA. In 2002 he received the Distinguished Service Award of the Auditing Section of the AAA. His numerous academic and business publications span a variety of topical areas including information systems, internal controls, expert systems, audit risk, audit planning, fraud, sampling, analytical procedures, audit judgment and international accounting and auditing. He has been recognized as a prolific author for his frequently cited publications. Dr. Graham holds an MBA in Industrial Management (Wharton School) and Ph.D. in Business and Applied Economics from the University of Pennsylvania, (Wharton School).

He is a co-editor of the Accountant's Handbook - 11th Edition (Wiley, 2007), a co-author of Information Technology Audits (CCH, 2007), the CPA's Handbook of Fraud and Commercial Crime Prevention (AICPA, 2007) and author of his own book, Internal Controls (Wiley, 2007). He is a joint venture partner with the Cobre Group in the development of the controls documentation software ControlsDocsm (2007).