



Rutgers Business School
Rutgers Accounting Research Center
Continuous Auditing & Reporting Lab
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Comprehensive Firm Valuation Symposium: Intangibles Come to Age

September 14, 2010

Rutgers Business School – Room 228
One Washington Park, Newark, NJ 07102
<http://raw.rutgers.edu/1stIntangibles>

- 8:30–8:45 Opening: **Dean Yaw Mensah**, Rutgers Business School
Welcome: **Dr. Alexander Sannella** –Co-Chair, Rutgers Business School
- 8:45 -9:45 **Dr. Baruch Lev**, New York University
What Works and Doesn't Work in the Intangibles/IC Area Lessons
From 20 Years of Experience
Discussant: **Dr. Tony Tinker**, Baruch College
- 9:45 –10:00 **Janet Hao** – The Conference Board
What is a Company Really Worth?
- 10:00-10:15 **BREAK** – 2nd floor student lounge
- 10:15-10:45 **Dr. Marcus Spies**, LMU - Munich, Germany
Information Extraction Based Monitoring of Intangibles and Risk
Measurement
Discussants: **Dr. Alex Kogan**, Rutgers Business School
- 10:45-11:15 **Benedetto Bongiorno** , CPA, CRE
Key Factors in the Measurement of the Value of Intangibles
- 11:15-12:00 **Dr. Feng Gu**, SUNY Buffalo
Goodwill and Goodwill Write-Off: Economic and Accounting
Implications
Discussant: **Dr. Ephraim Sudit**, Rutgers Business School
- 12:00-1:00 **LUNCH** – 2nd floor student lounge

- 1:00- 2:00 **Amy Pawlicki**, Director – Business Reporting, Assurance & Advisory Services & XBRL - AICPA
Breaking the Barriers to Monitoring & Reporting of the Intangibles that Drive Enterprise Value Creation
Dr. Miklos Vasarhelyi – Conference Chair, Rutgers Business School
Intangibles in a Continuous Reporting Schema
- 2:00-2:45 **Mary Adams** – CMC –I-Capital Advisors/Trek Consulting LLC
Triangulating Intangibles
Discussant: **Dr. James Bicksler**, Rutgers Business School
- 2:45 – 3:00 **BREAK** – 2nd floor student lounge
- 3:00 – 4:00 Practitioner Panel: Implementing and Disclosing Intangible Measures - Pros and Cons
Chair: **Dr. Alexander Sannella**, Rutgers Business School
Steve Rivera – Worldwide Sr. Director of Financial Compliance & Procedures, Johnson & Johnson
Kevin M. Tom – Transaction Services, PricewaterhouseCoopers
Shawn Suttmiller – Senior Manager – Valuation Service, Deloitte
- 4:00- 4:45 **Dr. Stefano Zambon**, University of Ferrara, Italy
Ups and Downs in the Enthusiasm about Intangibles: The Way Forward
- 4:45 – 5:00 Wrap- up
Dr. Alex Sannella, Rutgers Business School
Dr. Miklos Vasarhelyi, Rutgers Business School
Dr. Stefano Zambon, University of Ferrara

8 CPE Credits will be awarded for this program