28th World Continuous Auditing & Reporting Symposium

November 8 & 9, 2013
Rutgers Business School, 1 Washington Park, Room 220
Newark, NJ 07102
http://raw.rutgers.edu/28wcars

RUTGERS Accounting Research Center (RARC)
Continuous Auditing and Reporting Laboratory (CAR Lab)
28 WCARS Conference Executive Committee:

- Dr. Michael G. Alles, Professor of Accounting Information Systems, Rutgers Business School, Editor, International Journal of Disclosure & Governance
- Dr. Gerard Brennan, CFE, Risk & Internal Control Officer – NA, Siemens Corporation
- Barbara Jensen, RARC /CAR Lab, Program Administrator
- Dr. Trevor Stewart, (Retired) Partner, Deloitte & Touche LLP
- Dr. Miklos Vasarhelyi, Director – Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, KPMG Professor of Accounting Information Systems, Rutgers Business School
- Dr. J. Don Warren, Jr., Professor of Accounting, University of Hartford
- Dr. Alexander Sannella, Director – MBA in Professional Accounting & Director of MBA Programs - Rutgers Business School

14 CPE credits will be awarded for this program

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Friday, November 8, 2013  8:00 am – 5:20 pm

8:00  REGISTRATION & CONTINENTAL BREAKFAST (2nd Floor Student Lounge)

8:30  INTRODUCTION AND WELCOME
Welcome: Michael Alles, Symposium Chair, Accounting Information Systems, Rutgers Business School

8:40  “Innovations in CA/CM in CAR Lab”
Miklos A. Vasarhelyi, Director, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab (RARC/CAR Lab)

9:00  “Prospective in Internal Audit Management”
Eduardo Miyaki, Director of Audit, Itaú–Unibanco

9:15  SESSION: Big Data Analytics
Chair: Miklos A. Vasarhelyi, Director, RARC/CAR LAB, Rutgers Business School
Panelists:
   Karl J. Busch, Associate Director, America’s Professional Practice, Auditing, Ernst & Young
   David D. Choi, Principal, PwC
   Phillip McCollough, Partner, Global Services Center, KPMG
   Trevor Stewart, (Retired) Partner, Deloitte & Touche LLP

10:10  BREAK & NETWORKING (2nd Floor Student Lounge)

10:25  SESSION: CA Software Industry I
Chair: Lily Shue, Director, Risk Management, Sunera LLC
“CaseWare Analytics – Beyond Continuous Auditing”
Andrew Simpson, Chief Operating Officer, CaseWare RCM Inc.

10:55  SESSION: CA Software Industry II
Chair: Helen Brown-Liburd, Accounting Information Systems, Rutgers Business School
“Integration of Analytics and CM into Audit and Risk Management”
John Verver, Vice President of Services & Product Strategy, ACL Services, Ltd.
Shane Grimm, Senior Product Manager, ACL Services, Ltd.

11:25  SESSION: CA Software Industry III
Chair: Michael Cangemi, President & CEO, Cangemi Company LLC
“A Vision for Autonomic Analytics”
Patrick Taylor, Chief Executive Officer, Oversight Systems

11:55  Luncheon at the Newark Museum – Engelhard Court, 1st Floor, 49 Washington St, Newark, NJ
Luncheon Sponsored by:
1:15  
SESSION: CA Software Industry IV  
Chair: Michael Alles, Accounting Information Systems, Rutgers Business School  
Anand Adya, Chief Executive Officer, Greenlight Technologies Inc.  
Brian Cleary, Vice President, Corporate & Product Strategy, Greenlight Technologies Inc.  

1:45  
SESSION: Analytic Anomaly Detector in Large Data  
Chair: Tom Criste, (Retired), Deloitte  
“Accounting Quality Model”  
Hussein Issa, Governmental Accounting, Rutgers Business School  
Roman Chychyla, PhD student, Rutgers Business School  
“Finding Anomalies in SPED”  
Paulo Caetano da Silva, Professor, Salvador University, (UNIFACS)& Analyst, Central Bank of Brazil  
“Financial & Accounting database for States & Municipalities in Brazil”  
Bruno Rocha, National Treasury Secretariat, Ministry of Finance, Brazil  
Kip Betz, Communications and Outreach, Governmental Accounting Standards Board  
“Visualization”  
James Littley, Principal, KPMG  

3:00  
BREAK & NETWORKING (2nd Floor Student Lounge)  

3:15  
SESSION: Audit Data Standard Panel  
Chair: Amy Pawlicki, Director, Business Reporting, Assurance and Advisory Services, AICPA  
Panel: Eric E. Cohen, XBRL Global Technical Leader, PwC  
Dorothy McQuilken, Manager, Business Assurance & Advisory Services, AICPA  
Joel Pinkus, KPMG  
Pei Li, Ph.D. student, Rutgers Business School  
Jun Dai, Ph.D. student, Rutgers Business School  

4:05  
Session: Continuous Monitoring  
Chair: Michael Cangemi, President & CEO, Cangemi Company LLC  
Gerard (Rod) Brennan, Risk & Internal Control Officer – NA, Siemens Corporation  
Jason Gross, Vice President, Controls Management, Siemens Financial Services, Inc.  
EmigdioZambada, Data Analytics Manager, Control Management, Siemens Financial Services, Inc.  
Telemetria at Itaú–Unibanco  
Flavio Aparecido Moraes, Operational Analytics Manager, Itau–Unibanco  

5:20  
Adjournment  

6:00 pm – 8:00 pm  
Dinner at The Spanish Pavilion, 31 Harrison Avenue, Harrison, NJ 07029  

Dinner sponsored by:
Saturday, November 9, 2013  8:00 am - 3:00 pm

8:00      CONTINENTAL BREAKFAST (2nd Floor Student Lounge)

8:15      SESSION: Continuous Audit & Data Analytics Projects I

Chair: Miklos Vasarhelyi, Director, RARC/CAR Lab, Rutgers Business School

The P-Card Project
Mamuka Murjikneli, Anti-Fraud Manager WE, Global Internal Audit, Procter & Gamble
Terry Hickman, CIO Circle Specialist, Global Internal Audit, Procter & Gamble
Deniz Appelbaum, Ph.D. student, Rutgers Business School
Abdullah Alawadhi, Ph.D. student, Rutgers Business School

8:35      SESSION: Continuous Audit & Data Analysis Project II

Chair: Felix Ramirez, Director, Riebeeck Stevens Ltd.

Itau Insurance Project
Basma Moharram, Ph.D. student, Rutgers Business School

The Itau Credit Card Project
Qi Liu, Ph.D. student, Rutgers Business School

Gustavo Kohn Giometti, Internal Audit Department, Itaú–Unibanco

The Itau Operational Cards Project
Li He, Ph.D. student, Rutgers Business School

9:15      SESSION: Continuous Audit & Data Analysis Project (Electronic Government Reporting)

Chair: Irfan Bora, Accounting MACCY Program, Business School

“Designing a System for Government Reporting”  “The Grand View”
Hussein Issa, Governmental Accounting, Rutgers Business School

“Building a Taxonomy”
Desi Arisandi, Ph.D. student, Rutgers Business School
Qiao Li

“Demonstrating the Concept: SPED”
Paulo Caetano da Silva, Professor, Salvador Univeristy (UNIFACS) & Analyst, Central Bank of Brazil

“Using XBRL for Government Reporting-The SICONFI Project in Brazil”
Bruno Rocha, National Treasury Secretariat, Ministry of Finance, Brazil

Dean Michael Mead, Research Manager, Governmental Accounting Standards Board

Dr. Shannon N. Sohl, CPA, Governmental Digital Financial Reporting Project Director, Northern Illinois University Center for Governmental Studies

10:15     BREAK & NETWORKING (2nd Floor Student Lounge)

10:30     SESSION: CA and Small Business

Chair: Robert Onions

“Implementing Continuous Auditing facilities in ERP Applications for Small Businesses”
Greg Frazier

“Designing a CA Layer on Top of a Small Business Accounting Package”
Charlie Dietz

Stephen Kozlowski, Ph.D. student, Rutgers Business School
11:00  **PARALLEL SESSIONS:**

**ROOM 220**  
**SESSION: Continuous Audit & Data Analysis Projects IV**
Chair: *J. Don Warren, Jr.*, Accounting Department, University of Hartford

“Techniques and Strategies for Fraud Detection through Continuous Monitoring”
*Satyajeet Ghosh*, Senior VP & General Auditor, CA Technologies

*Vikas Dutta*, Principal Internal Auditor & Audit, CA Technologies

*Abbasali Tavawala*, Senior Internal Auditor, CA Technologies

*The HP CA Approach*

*Brad Ames*, Director, Professional Practices Organization, Internal Audits, HP

*Stephen Kozlowski*, Ph.D. student, Rutgers Business School

“Automated IT Auditing: Using Common Technology to Achieve Uncommon Results”
*Joseph Forrar*, Consultant, Forensic & Audit Analytics Service Team, Verizon Communications

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**ROOM118**  
**SESSION: CA Research I**
Chair: *Kevin Moffitt*, Accounting Information Systems, Rutgers Business School

“Pink Book Update”

*Paul Byrnes*, PhD Student, Rutgers Business School

“Using Visualization and Data Discovery in Auditing”

*Brett Tomoff*, KPMG

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11:45  **PARALLEL SESSIONS**

**ROOM 220**  
**SESSION: CA Research II**
Chair: *Glen Gray*, California State University – Northridge

“vMEDEX Expert Review: Raising the base –line”

*Joseph Grosso*, R.Ph., CEO, vMEDEX, Inc.

“The Development of AudEx: An Audit Data Assessment System”

*Danielle Lombardi*, Accounting Department, Villanova University

*Richard Dull*, Accounting Department, University of West Virginia

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**ROOM 118**  
**SESSION: CA Research III**
Chair: *Kevin Moffitt*, Accounting Information Systems, Rutgers Business School

“Systems for Unpredictable Reporting”

*Eric E. Cohen*, XBRL, Global Technical Leader, PwC

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12:15  **LUNCH – (2nd Floor Student Lounge)**

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1:00  **PARALLEL SESSIONS**

**ROOM 118**  
**SESSION: CA Research IV**
Chair: *Fernando Tostes*, Universidade Estadual do Rio de Janeiro

“Search Engines and Data Analytics: Their Relevance and Value within XBRL Environment and Beyond”

*Rajendra Srivastava*, Director, CARAT, University of Kansas

“Crowd Sourcing Big Data from a Mobile Application for Continuous Monitoring”

*Dan O’Leary*, Professor of Accounting, University of Southern California
“Software Quality and Data Assurance”
Graham Gal, Department of Accounting, University of Massachusetts

“AICPA/CICA Data Integrity Project”
Efrim Boritz, Director, Center for Information Integrity & Systems Assurance, University of Waterloo

Malik Datardina, Deloitte

“The Preparations of Accountants - The Application of Financial Reporting Standards (Sample of Kocaeli Province)”
Yunus Kishali, University of Kocaeli – Turkey

“The Reliance of External Auditors on Internal Audit's Use of Continuous Audit”
Irina Malaescu, Ph.D. student, University of Central Florida
Steve Sutton, KPMG Professor, University of Central Florida

“Change Index: A New Statistic?”
Kirke Bent

ROOM220  SESSION: Research Discussion

Chair: Trevor Stewart, (Retired) Partner, Deloitte & Touche, LLP

“EDA & CDA Methodologies in Audit Practice: A Medicare / Medicaid Fraud Detection”
Presenter: Qi Liu, Ph.D. student, Rutgers Business School,
Discussant: Trevor Stewart, (Retired) Partner, Deloitte & Touche LLP

“Changing Auditing Standards / Incorporating EDA”
Presenter: Trevor Stewart, (Retired) Partner, Deloitte & Touche LLP
Discussant: Alex Kogan, Accounting Information Systems, Rutgers Business School

“Exception Prioritization”
Presenters: Pei Li, Ph.D. student, Rutgers Business School
Abdullah Al-Awadhi, Ph.D. student, Rutgers Business School
Roman Chychyla, Ph.D. student, Rutgers Business School
Discussant: J. Don Warren, Jr., Department of Accounting, University of Hartford

“Textual and Traditional Data in Auditing”
Presenters: Kevin Moffit, Accounting Information Systems, Rutgers Business School
Kyung Hee Yoon, Ph.D. student, Rutgers Business School
Khrystyna Bochkay, Ph.D. student, Rutgers Business School
Discussant: Lucas Hoogduin, KPMG

3:00  Closing Comments and Adjournment