

RUTGERS

Rutgers Business School
Newark and New Brunswick

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>



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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: **Dean Glenn R. Shafer**, Rutgers Business School

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

John Sabatini, Partner, Risk Assurance, PwC

Phillip McCollough, Partner, Global Services Center, KPMG

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

Sam Parker, Director, Management Systems Division, AT&T

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

“Monitor & Prevent Insider Risks, The New Threat Is Within The Enterprise”

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& Touche LLP

Matthew F. Slavin, US Securities and Exchange Commission

“Accounting Quality Model”

Hussein Issa, Governmental Accounting, 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 Littlely, Principal, KPMG

3:00

Break - Second Floor 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.

Emigdio Zambada, Data Analytics Manager, Control Management, Siemens Financial Services, Inc.

Telemetria at Itaú–Unibanco

Flavio Aparecido de 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 and 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**, Governmental Accounting MACCY Program, Rutgers Business School

“Designing a System for Government Reporting”

Hussein Issa, Governmental Accounting, Rutgers Business School, the Grand View

“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

10:15 BREAK – 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 Kozłowski, 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 VR & 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

ROOM 118

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

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

ROOM 118

SESSION: CA Research III

Chair: **Kevin Moffitt**, Accounting Information Systems, Rutgers Business School

“Systems for Unpredictable Reporting”

Eric Cohen, XBRL, Global Technical Leader, PwC

12:15

LUNCH – (2nd Floor Student Lounge)

1:00

PARALLEL SESSIONS

ROOM 118

SESSION: CA Research IV

Chair: **Fernando Tostes**, University of San Paulo

“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

“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

ROOM 220

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