PRELIMINARY AGENDA

35th World Continuous Auditing & Reporting Symposium
November 6 & 7, 2015

Hosted by: Rutgers Accounting Research Center (RARC)
Continuous Auditing & Reporting Laboratory (CAR-Lab)

Platinum Sponsors

Gold Sponsors
35th World Continuous Auditing & Reporting Symposium

Location:
Rutgers Business School, 1 Washington Park, Room 220
Newark, NJ 07102
http://raw.rutgers.edu/35wcars

35 WCARS Executive Committee:
Dr. Miklos Vasarhelyi, Director- Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, KPMG Distinguished Professor of Accounting Information Systems
Dr. Michael Alles, Symposium Chair, Professor of Accounting Information Systems, Editor, International Journal of Disclosure and Governance
Dr. Alexander Sannella, Director-/MBA in Professional Accounting & Director of the Teaching Excellence Center
Barbara Jensen, Program Administrator, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab

14 CPE credits in auditing will be awarded for this program. Rutgers Business School is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

PRELIMINARY AGENDA 10/23/15
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<th>Presenter(s)</th>
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<td>8:00 AM</td>
<td>REGISTRATION &amp; CONTINENTAL BREAKFAST (2nd Floor Student Lounge)</td>
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<td>8:30 AM</td>
<td>WELCOME REMARKS</td>
<td><em>Dean Lei Lei</em>, Rutgers Business School (RBS) Newark and New Brunswick</td>
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<td>8:35 AM</td>
<td>INTRODUCTION AND WELCOME</td>
<td><em>Dr. Michael Alles</em>, Symposium Chair, Professor of Accounting Information Systems, RBS</td>
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<td>8:40 AM</td>
<td>UPDATE – Continuous Auditing &amp; Reporting Lab</td>
<td><em>Dr. Miklos Vasarhelyi</em>, Director- Rutgers Accounting Research Center &amp; Continuous Auditing &amp; Reporting Lab, KPMG Professor of Accounting Information Systems, RBS</td>
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<td>9:00 AM</td>
<td>“CaseWare Analytics Update”</td>
<td><em>Bob Cuthbertson</em>, CPA, CA, CITP, CIDA, Chief Operating Officer, CaseWare IDEA, Inc. <em>Alain Soubliere</em>, Director, Product Strategy, CaseWare IDEA Inc.</td>
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<td>9:45 AM</td>
<td>“Audit Analytics + Business Intelligence”</td>
<td><em>Sergiu Cernautan</em>, CPA, CISA, Director- GRC Strategy, ACL</td>
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<td>10:15 AM</td>
<td>BREAK &amp; NETWORKING (2nd Floor Student Lounge)</td>
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<td>10:30 AM</td>
<td>“Rise of the Robot Auditor”</td>
<td><em>Patrick Taylor</em>, President, Chief Executive Officer, Oversight Systems</td>
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<td>11:00 AM</td>
<td>“Big Data and Government Panel”</td>
<td>Moderator: <em>Dr. Hussein Issa</em>, Assistant Professor, RBS <em>Clovis Belbute Peres, PhD.</em>, Auditor, Fiscal da Receita Federal do Brasil <em>Dr. J. Don Warren, Jr.</em>, Professor, Marist College <em>Ann M. Ebberts</em>, Chief Executive Officer, Association of Government Accountants <em>Stephen Kozlowski</em>, PhD. Student, RBS</td>
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<tr>
<td>11:55 AM</td>
<td>LUNCHEON AT THE NEWARK MUSEUM, ENGELHARD COURT, 1ST FLOOR</td>
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1:30 PM  “Transforming Internal Audit through Analytics”  
Geoffrey Kovesdy, Senior Manager, Deloitte & Touche LLP

2:00 PM  Consortium Panel: Sponsored by the AICPA  
Moderator: Amy Pawlicki, Director, Business Reporting & Assurance & Advisory Services, AICPA  
Mike Leonardson, Partner, Americas Audit Analytics Leader, Ernst & Young  
Thomas Mackenzie, Executive Director- Global Audit Data & Analytics, KPMG  
Nicole Deschamps, Senior Manager, Analytics, Assurance & Advisory, Deloitte & Touche  
Eric E. Cohen, XBRL – Global Technical Leader, PwC

2:30 PM  BREAK & NETWORKING (2nd Floor Student Lounge)

3:15 PM  “RBX Web Initiative” – Rutgers Digital Library  
Marissa Sannella, CPA  
Jonathan Lin, Kevin Patel & Nima Sherpa, RBS Undergraduate Students

3:30 PM  BREAK & NETWORKING (2nd Floor Student Lounge)

3:30 PM  “VPA Risk Assessment”  
Dr. Helen Brown-Liburd, Professor, AIS Department, RBS

4:00 PM  “Internal Audit’s Use of Technology”  
Michael Cangemi, President, Cangemi Company LLC

4:00 PM  “Auditor’s report on XBRL financial statements in the Netherlands”  
Sebastian Bal, Managing Director, Thauris

4:45 PM  Presentation - TBA

5:15 PM  ADJOURNMENT

6:00PM  DINNER – The Spanish Pavillion, 31 Harrison Ave, Harrison, NJ 07029

SPONSORED BY:

[CaseWare Analytics logo]
Saturday, November 7, 2015

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

8:30 AM  “Changing Nature of Management Fraud over Time and Its Implications”
Dr. Rajendra Srivastava, Director- Center for Auditing Research & Advanced Technology,
University of Kansas & Kyunghee Yoon, PhD. Student, RBS

9:00 AM  "Process Mining for Auditing- From Relational Database to Event Log"
Dr. Mieke Jans, Universiteit Hasselt

9:30 AM  “Privacy in Big Data and Continuous Monitoring”
Dr. Daniel O’Leary, Professor- University of Southern California

10:00 AM  “Process Mining + Framework for Continuous Monitoring Up to Data Level Assurance”
Dr. J.P.J (Hans) Verkruijsse, RE, RA, Tilburg University
Dr. Angelique Koopman, Partner, Coney

10:30 AM  BREAK and NETWORKING (2nd floor lounge)

10:45 AM  “SPED- Public Booking System”
Clovis Belbute Peres, PhD., Auditor, Fiscal de Receita Federal do Brasil, Chefe da Divisao de
Escrituracao Digital – DIDIG/COFIS

11:15 AM  Carlos Machado, Supertendencia Auditoria Continua, Credito Imobiliario, Seguros e Projectos,
Itau-Unibanco
“Law Suit Prediction” – Feiqi Huang, PhD Student, RBS
“Credit Card Delinquency” – Dr. Qi Liu, Siena College, Dr. Ting Sun & Jun Dai,
PhD Students, RBS
“Computer Code Fraud Detection” – Dr. Kevin Moffitt, Professor, AIS Department, RBS
“Insurance” – Pei Li, PhD Student, RBS

12:15 PM  “Continuous Monitoring: Application in the Discounting and Pricing Function”
Yoan Widjaja & Sheetal S. Gour, Dell-Global Assurance and Transformation

12:35 PM  LUNCH – (2nd Floor Student Lounge)

1:20PM  “ISO Begins Its Audit Data Collection Standardization: First Report Back from the Field”
Eric E. Cohen, XBRL Global Technical Leader, PwC

1:35 PM  “Moving towards continuous audit and big data with audit analytics: Implications for research and practice.”
Dr. Miklos Vasarhelyi, Director- RARC/CAR Lab , KPMG Professor of AIS; Dr. Alex Kogan, Professor,
AIS, & Deniz Appelbaum, PhD Student, RBS

1:55 PM  “Update on Non-Profit Research”
Deniz Appelbaum & Stephen Kozlowski, PhD. Students, RBS & Charles Dietz III

2:15 PM  “The application of a super app to operational risk”
Dr. Paul Byrnes, Northern Michigan University & Yunsen Wang, Ph.D. Student, RBS

2:35 PM  “Design of Apps for Armchair Audit of Government Procurement Contracts”
Jun Dai & Qiao Li, Ph.D. Students, RBS

2:55 PM  “Big Data as Audit Evidence: Utilizing Weather Indicators”
Kyunghee Yoon, Ph.D. Student, RBS

3:15 PM  CLOSING COMMENTS & ADJOURNMENT