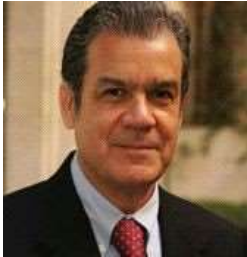


**KEYNOTE SPEAKERS / PALESTRANTES INTERNACIONAIS** (See 14° CONTECSI Program for all names and cvs of speakers/Veja no Programa do 14° CONTECSI os nomes de cvs de todos os apresentadores.

**CHAIRS / COORDENADORES** of 39° WCARS in 14° CONTECSI



**Dr. Edson Luiz Riccio- 14<sup>th</sup> Contesi Chair**

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***Professor of Information Systems and International Management***

***FEA School of Economics, Business, Accounting  
University of São Paulo***

Professor of Information Systems and International Management at FEA School of Economics, Business and Accounting of the University of São Paulo (USP) in São Paulo, Brazil. He also acts for more than 15 years as president of the International Cooperation Office, FEA / USP, where he conducted more than 150 agreements with academic institutions around the world and has developed a solid international experience in education. He is director of TECSI Laboratory of Information Systems and Technology Management since 1994. Dr. Riccio has a doctorate and master's degree in Science in Business and an associate professorship in Information Systems from the University of Sao Paulo in Sao Paulo, Brazil, International Management Program at Stanford University, USA, Postdoctoral studies in Information Science in Toulon Var University, France. His research focuses the use and effects of the Information and Communication Technology, in both national and international scenarios such as International Management, eGovernment, XBRL, ICT4Dev, ERP in different corporate settings. Dr. Riccio contributed with articles to several academic conferences and international journals. He is a member of AIS Association for Information Systems. He has been a visiting professor at the University of Pau et Pays d'Adour, University of Lyon3, France; University of Umea, Sweden; University of Porto and the University of Madeira, Portugal. His past experience includes position as CIO for large multinational companies. He is the Chief Editor of JISTEM, Journal of Information Systems and Technology Management. ([Http://www.tecsi.fea.usp.br/riccio/](http://www.tecsi.fea.usp.br/riccio/)); Member of the Scientific Committee of Eduniversal , France and Chair of CONTECSI USP. Founder of the AIS Brazil Chapter



**Dr. Miklos A. Vasarhelyi - 39<sup>th</sup> WCARS Chair**

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***KPMG Distinguished Professor of Accounting  
Information Systems***

***Rutgers Business School***

Professor Miklos A. Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, Professor Vasarhelyi heads the Continuous Auditing and Reporting Laboratory, which is working on projects for such leading companies as Siemens, KPMG, Procter & Gamble, D&B, AICPA, CA

Technologies, Workiva, Morgan Stanley, and Brazil's Itau-Unibanco. Vasarhelyi, who received his Ph.D. in Management Information Systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the Journal of Emerging Technologies in Accounting (JETA). He has been named the Outstanding Accounting educator by the AAA in 2013. The professor also has taught executive programs on AIS, audit automation, continuous audit, and electronic commerce to many large international organizations, including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, Itau Unibanco, and AT&T. He received his PhD from UCLA, his MS from Massachusetts Institute of Technology and earned a Bachelor's of Science degree in economics and electrical engineering from the State University of Guanabara and the Catholic University of Rio de Janeiro.

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## Invited Speakers:



Prof. Dr. Bernardo Fajardo

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***Professor of Public Administration***  
***Brazilian School of Public and Business Administration***  
***(EBAPE), FGV***

Bernardo Fajardo joined the Brazilian School of Public and Business Administration, Fundação Getulio Vargas, in 2015, where he teaches Public Administration to undergraduate course. In 2016 he received his PhD in Administration from the same school. Previously, he was assistant research of the Brazilian Institute of Economics (IBRE-FGV), studying of Brazilian fiscal policy in central and subnational governments. His research areas include fiscal policy and fiscal federalism, regarding the role of budgetary management in subnational governments.



Maria Helena Pettersson

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***Independent Consultant and Board Member***  
***Public Interest Oversight Board (PIOB)***

Maria Helena is a Senior professional with over 30 years of experience in finance, accounting, internal controls and corporate governance having acted as coordinating partner serving various multinational and local listed companies in different sectors, involving large and complex audits and consulting engagements. Since 2012 she has served as independent consultant and board member of the PIOB – the global independent oversight body that seeks to improve the quality and public interest focus of the international standards formulated by the Standard Setting Boards supported by the International Federation of Accountants (IFAC) in the areas of audit and assurance, education, and ethics. Concurrently, she also has served as vice-president of the National Association of Accountants and Finance Professional (ANEFAC). Before that she was an EY audit partner for more than 20 years.



Nitesh Bharosa

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***Consultant and R&D Manager  
Thauris***

Nitesh Bharosa has a strong reputation as strategic advisor and researcher on business reporting and information chains. He works as consultant and R&D manager at Thauris and holds a research associate position at the Delft University of Technology. His research interests include public-private information chains, data quality, e-government and IT enabled audit and supervision. In 2005 he received the ECHO Award for his personal and scholarly achievements. After completing his master thesis on Enterprise Architecture in 2006 he started with a PhD research at the Faculty of Technology, Policy and Management. His research focused on the design principles for an inter-organisational information system that supports high quality data exchange during multi-agency disaster response. Nitesh has served as session chair during multiple international conferences including ISCRAM and HICSS and has acted as co-editor for the Information Systems Frontiers Journal. His research has been published in several journals and conferences including Decision Support Systems, Information Systems Frontiers and the Journal of Cognition, Technology and Work. During the ISCRAM 2008 conference in Goteborg (Sweden) he received the Best Paper Award for his work on Information orchestration in public safety networks.



Mr. Alexandre de Mello Silva

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***Senior Auditor  
Internal Auditing of Central Bank of Brazil***

Alexandre de Mello has executed audits under Central Bank of Brazil over the past six years. Since last January, he was designated to coordinate the continuous auditing efforts and the development of technology-based audit techniques. He has a master's degree in electrical engineering.



Dr. Thiago Marzagao

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***Deputy Head of the Observatory of Public Spending  
Comptroller General of Brazil***

Thiago Marzagão is a data scientist and the deputy head of the Observatory of Public Spending, in Brazil. He received his Ph.D. from the Ohio State University in 2014, where he worked on natural language processing and machine-coded measurement. More info at <http://thiagomarzagao.com/about>



Prof. Dr. Deniz Appelbaum

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***PhD in Accounting Information Systems***  
***MBA in Professional Accounting***  
***Rutgers Business School***

Deniz Appelbaum just received this May 2017 her PhD of Accounting Information Systems from Rutgers, the State University of New Jersey, USA. She has written and presented numerous papers on analytics in the external audit, fraud detection systems, data provenance, CA/CM and XBRL in the governmental/non-profit arenas, and on Big Data. These efforts have resulted in six publications to date with more to come. Her current presentation discusses the automation of accounting and auditing, utilizing drones, robots, and bots. She teaches audit (undergraduate) and Intermediate I Accounting (undergraduate), and will be teaching Fraud Examination (graduate) and Advanced Accounting (undergraduate) at Montclair State University in the fall. Dr. Appelbaum also teaches IDEA software and other analytics at various conferences and symposiums.



Prof. Dr. Hussein Issa

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***Professor of Accounting Information Systems***  
***Rutgers Business School***

Hussein Issa received his PhD in Accounting Information Systems from Rutgers University. His research areas include the identification and prioritization of exceptions (which was the topic of his dissertation "Exceptional Exceptions"), expert systems, XBRL, governmental accounting, continuous auditing and continuous control monitoring, and data analysis. He teaches Advanced Design and Development of Information System (MAccy in Governmental Accounting), Information Technology in the Digital Era (Professional Accounting MBA), Introduction to Financial Accounting (Undergraduate). He also co-teaches AIS Research (PhD course).



Prof. Andrea Rozario

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***PhD Candidate in Accounting Information Systems***  
***Rutgers Business School***

Andrea Rozario is a PhD Student in Accounting Information Systems at Rutgers, the State University of New Jersey, USA. She is a licensed CPA and has worked for one of the "Big Four", as well as a large healthcare company. Her research areas include Audit Analytics, Continuous Auditing and Governmental Accounting. Business and governmental entities generate and capture a substantial amount of data every day. Moreover, they analyze this collected data to make better informed decisions. Consequently, it is important to ensure the quality of such data before it is incorporated in the analyses that can support decision making. One of the issues that can negatively impact the quality of the data is the existence of duplicate records. Unfortunately, there is a shortage of studies in the governmental accounting literature that address the problem of duplicate records. Given the recent increased emphasis on the transparency and accountability of government funds, this study

examines the problem of duplicate payments and proposes a framework to prioritize duplicate records and identify the more suspicious cases based on a cumulative risk score.



Prof. Dr. Kevin C. Moffitt

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***Professor of Accounting Information Systems***  
*Rutgers Business School*

Kevin Moffitt received his PhD the University of Arizona. His research areas include Automated credibility assessment, fraudulent financial reporting, knowledge discovery through text mining, motivation in online communities.