Eighth Continuous Auditing and Reporting Symposium

Rutgers Business School, 190 University Avenue
Engelhard Hall – Bove Auditorium – 1st floor, Newark, NJ 07102
November 5 and 6, 2004

AGENDA

Organizing Committee:

Miklos Vasarhelyi, Rutgers University
J. Donald Warren, Jr., Rutgers University
Robert Onions, Salford University

Sponsored by

The Center for Continuous Auditing:
An alliance of Universities
Located in the Rutgers Business School

Continuous Auditing and Reporting Laboratory
in Rutgers Accounting Research Center
Friday, November 5, 2004, 8:00am – 5:45 pm

8:00 am  CONTINENTAL BREAKFAST

8:30 am  INTRODUCTION AND WELCOME  
• Welcome to Rutgers University: Dean Howard Tuckman, Rutgers Business School

UPDATES  
• Center for Continuous Auditing, J. Donald Warren, Jr., Rutgers University  
• Continuous Assurance and Reporting Laboratory, Miklos Varsahelyi, Rutgers University

8:45 am  Accountability and Continuous Auditing, The Honorable David M. Walker, Comptroller General of the United States

9:00 am  Continuous Assurance: A View of Its Relevance in Today’s Environment, Robert Elliott, Partner (retired) KPMG

9:15 am  Enhanced Business Reporting Model Consortium, Amy Pawlicki, Manager-Enhanced Business Reporting, American Institute of Certified Public Accountants

9:45 am  Continuous Integrated Audit: The Canadian Institute of Chartered Accountants’ Initiative, J. Efrim Boritz, University of Waterloo, Canada

10:15 am  BREAK AND NETWORKING

10:30 am  CONTINUOUS AUDIT PRACTICE: R&D IN PROGRESS  
Inserting Control Information into XBRL tags, David Vun Kannon, KPMG  
Chair: Yu Cong, Wichita State University  
The Siemens Experience in Developing An Approach to Continuous Auditing and the IT Environment, Rod Brennan, Director of IT Audit, Siemens Corporation  
Continuous Auditing in the Healthcare Industry: The HCA’s Initiative, Chase Whitaker, Internal Audit & Consulting Services, HCA

12:00 noon  LUNCH - Esterly Lounge – 2nd floor of Engelhard hall

12:45 pm  THE EMERGING CONTINUOUS AUDIT SOFTWARE INDUSTRY  
Chair: J. Donald Warren, Jr., Director, Center for Continuous Auditing, Rutgers University  
The Use of ODBM in Continuous Monitoring, Grady Means, Chief Executive Officer, and Thor Sigvaldason, Principal, auSoftware, auSoftware  
Enabling Continuous Monitoring with Data Analysis Software: Results from Chevron Implementation, Alain Soubliere, CaseWare IDEA Inc. and Jill Davies, Audimation Services Inc

2:00 pm  THE EMERGING CONTINUOUS AUDIT SOFTWARE INDUSTRY: WORKING WITH CLIENTS  
Chair: Lili Sun, Rutgers University  
Continuous Monitoring, John Verver, Vice President, Professional Services Group ACL Services Ltd
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2:45 pm  BREAK AND NETWORKING

3:00 pm  Automatic Confirmations  
Chair: Ted Horne, KPMG  
Richard Dull, Clemson University  
Brian Fox, Capital Confirmation Inc.

4:15 pm  THE SARBANES-OXLEY ACT AND CONTINUOUS AUDITING  
Chair: Michael Alles, Rutgers University  
The Institute of Internal Auditors Initiatives in Continuous Monitoring/Assurance and the Sarbanes-Oxley Act, Charles LeGrand, Director, Technology Practices, The Institute of Internal Auditors

5:00 pm  OBSTACLES AND POTENTIALS OF IMPLEMENTING CONTINUOUS ASSURANCE: A PANEL DISCUSSIONS BY PRACTITIONERS  
Chair: J. Donald Warren, Jr., Rutgers University  
Robin Cutshaw, PricewaterhouseCoopers LLP  
Lynford Graham, BDO Seidman, LLP  
Paul Penler, Ernst & Young  
Trevor Stewart, Deloitte & Touche

6:30 pm – 8:30 pm  Group Dinner at Spanish Pavillion

Saturday, November 6, 2004, 8:00 am – 3:00 pm

8:00 am  CONTINENTAL BREAKFAST

8:30 am  XBRL, CONTINUOUS AUDITING, RESEARCH IN PROGRESS  
Chair: Glen Gray, California State University, Northridge  
Using XBRL tagged information for performance monitoring at the FDIC, Liv Watson, Edgar Online

9:15 am  RESEARCH IN CONTINUOUS AUDITING I  
Chair: Rajendra P. Srivastava, The University of Kansas  
B2B E-Commerce Assurance: The Influence of Partner Risks on Continuous Assurance  
Desirability & Relationship Satisfaction, Steve Sutton, University of Connecticut  
Automation of Double-Entry Accounting: An Emerging Technology, Wesley C. Sampson, Retired, University of Toledo  
Establishing Accounting Principles as Invariants of Financial Systems, Naftaly Minsky, Rutgers University

10:45 am  BREAK AND NETWORKING

11:00 am  RESEARCH IN CONTINUOUS AUDITING II  
Employing Generalized Audit Software In The Financial Services Sector: Challenges And Opportunities, Roger Debreceny, University of Hawaii  
Exploring the Effects of the Sarbanes-Oxley Act on Internal Auditors, Glen Gray, California State University, Northridge

12:00 noon  LUNCH – School of Law and Justice – Lower level atrium
12:45 am  RESEARCH IN CONTINUOUS AUDITING III
Chair: Dan Palmon, Chair, Department of Accounting, Rutgers University
Continuity Equations, Alex Kogan, Michael Alles, Miklos Vasarhelyi & Jia Wu, Rutgers University
Continuous Assurance Services for Financial Analysts, Ronald J. Daigle, Louisiana State University, and Jim Lampe, Texas Tech University

1:30 pm  RESEARCH IN CONTINUOUS AUDITING IV
Digging Down Deep: Delving into DLA and Dueling Data Definitions, Eric Cohen, PricewaterhouseCoopers LLP
XBRL taxonomy development in Europe, Enrique Bonson and Virginia Cortijo

2:45 pm  CONCLUSION AND WRAP-UP

3:00 pm  ADJOURNMENT

http://www.raw.rutgers.edu/8wcas