



西南财经大学会计学院
SCHOOL OF ACCOUNTING, SWUFE

RUTGERS

Rutgers Business School
Newark and New Brunswick



32ND World Continuous Auditing & Reporting Symposium

September 19-20 2014
Southwestern University of Finance and Economics
Chengdu, China 611130

32ndWCARS Conference Advisory Board:

- *Pawlicki, Amy, Director - Business Reporting, Assurance & Advisory Services and XBRL at AICPA*
- *Mario Bojilov, Big Data and Performance Management Expert - Meta Business Systems, ISACA Brisbane, ISACA*
- *Dr. Chun Cai, Dean of Department of Account, Southwestern University of Finance and Economics*
- *MiekeJans, Senior Manager at Deloitte Belgium - Enterprise Risk Services, Assistant Professor at Hasselt University.*
- *Edson LuizRiccio, Professor of School of Economics, Business and Accountancy - USP University of Sao Paulo, President of International Relations Office - FEA/USP*
- *Dr. Hongtao Tan, Vice dean of Department of Account, Southwestern University of Finance and Economics*
- *Dr. Jimmy Ye*
- *Dr. MiklosVasarhelyi, Director – Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, KPMG Professor of Accounting Information Systems, Rutgers Business School*

Friday, September 19, 2014
Pre-conference Workshop

1. **An Introduction to Continuous Auditing**
Miklos Vasarhelyi
2. **An Introduction to Audit Data Analytics**
Jun Dai, Pei Li, He Li
3. **An Introduction to XBRL (50 mins)**
Eric Cohen
4. **An Introduction to XBRL GL (50 mins)**
Eric Cohen
5. **An Introduction to Audit Data Standard (Mapforce hands-on) (120 mins)**
Eric Cohen

Saturday, September 20, 2014

Morning

1. **9:00-9:20am**

INTRODUCTION AND WELCOME

Welcome:

Zhenlong Cui, director of research center of the National Auditing Office, vice president of Chinese Auditing Association

Qingshuang Yin, Vice president of Southwestern University of Finance and Economics

Miklos Vasarhelyi, Director, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab (RARC/CAR Lab)

Jimmy Ye, Dean of School of Accounting, Southwestern University of Finance and Economics

Coordinator: **Hongtao Tan**, Vice dean of School of Accounting, Southwestern University of Finance and Economics

2. **9:30-10:10am**

Continuous Equation: new application in assurance

Miklos A. Vasarhelyi, Director, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab (RARC/CAR Lab)

Coordinator: **Hongtao Tan**, Vice dean of School of Accounting, Southwestern University of Finance and Economics

3. 10:10-10:30am

Break

4. 10:30-11:10am

Chun Cai, Director of research center, Southwestern University of Finance and Economics

6. **11:10-11:50am**

Deming Zhou, vice executive secretary of Chinese Auditing Association

7. **11:50am-12:30pm**

Big data and auditing

Michael Alles, Associate professor of Accounting Information Systems, Rutgers Business School

8. **12:30-2:00pm**
Luncheon

Afternoon

1. **2:00-2:40pm**
XBRL is the Greatest Thing Since Laser-sliced Bread: 10 Reasons Why
Eric Cohen, XBRL Global Technical Leader
2. **2:40-3:10 pm**
Dan Li, Vice president of International auditing service center, National Auditing Office
3. **3:10-3:30pm**
Break
4. **3:30-4:00pm**
Zihao Wang, post-doctor of research center, National Auditing Office
5. **4:00-4:30pm**
Integration of Data Dependency Technologies in Continuous Auditing
Juan Zhang, Associate professor of Nanjing University
6. **4:30-5:00pm**
Audit Data Standards: the vision and a recommendation model for audit apps
Jun Dai, PhD candidate of Accounting Information Systems, Rutgers Business School
7. **5:00-5:30pm**
Local government debt in China: An exploratory approach
He Li, PhD candidate of Accounting Information Systems, Rutgers Business School
8. **5:30-6:00pm**
Pei Li, PhD candidate of Accounting Information Systems, Rutgers Business School
7. **6:00-8:00pm**
Closing Plenary and Dinner