

RUTGERS

Rutgers Business School
Newark and New Brunswick

35TH World Continuous Auditing & Reporting Symposium

November 6 & 7, 2015

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

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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

CPE Credit:

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.

Friday, November 6, 2015

- 8:00 AM REGISTRATION & CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**
- 8:30 AM Introduction & Welcome**
Dr. Lei Lei, Dean, Rutgers Business School (RBS) Newark & New Brunswick
Dr. Michael Alles, Symposium Chair, Professor of Accounting Information Systems, RBS
- 8:40 AM UPDATE – Continuous Auditing & Reporting Lab**
Dr. Miklos Vasarhelyi, Director- Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, KPMG Professor of Accounting Information Systems, RBS
- 9:00 AM “CaseWare Analytics Update”**
Bob Cuthbertson, CPA, CA, CITP, CIDA, Chief Operating Officer, CaseWare IDEA, Inc.
Alain Soubliere, Director, Product Strategy, CaseWare IDEA Inc.
- 9:45 AM “Audit Analytics and Business Intelligence”**
Sergiu Cernautan, CPA, CISA, Director- GRC Strategy, ACL
- 10:15 AM BREAK & NETWORKING (2nd Floor Student Lounge)**
- 10:30 AM “Rise of the Robot Auditor”**
Patrick Taylor, President, Chief Executive Officer, Oversight Systems
- 11:00 AM “Big Data and Government Panel”**
Moderator: *Dr. Hussein Issa*, Assistant Professor of AIS, RBS
Clovis Belbute Peres, PhD, Auditor, Fiscal da Receita Federal do Brasil,
Chefe da Divisao de Escrituracao Digital – DIDIG/COFIS
Dr. J. Don Warren, Jr., Professor of Accounting, Marist College
Ann M. Ebberts, Chief Executive Officer, Association of Government Accountants
Stephen Kozlowski, PhD. Student, RBS
- 11:55 AM LUNCHEON at the NEWARK MUSEUM, Engelhard Court, 1ST Floor**
49 Washington St, Newark, NJ 07102

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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 LLP
Thomas Mackenzie, Executive Director, Global Audit Data & Analytics, KPMG LLP
Nicole Deschamps, Senior Manager, Audit Innovation & Analytics, Assurance & Advisory, Deloitte & Touche LLP
Eric E. Cohen, XBRL – Global Technical Leader, PwC LLP
- 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)**
- 3:45 PM** **"VPA Risk Assessment"**
Dr. Helen Brown-Liburd, Professor of AIS, RBS
- 4:00 PM** **"Internal Audit's Use of Technology"**
Michael Cangemi, President, Cangemi Company LLC
- 4:20 PM** **"Auditor's Report on XBRL Financial Statements in the Netherlands"**
Sebastian Bal, Managing Director, Thauris
- 4:45 PM** **"Data Driven Auditing: Data and Analytics in Assurance"**
Jon D. Spivey, Director, Risk and Compliance Systems and Analytics &
Lorenz M. Schmid, Manager, Risk and Compliance Systems and Analytics, PwC LLC
- 5:15 PM** **ADJOURNMENT**
- 6:00PM** **DINNER at the Spanish Pavillion, 31 Harrison Ave, Harrison, NJ 07029**

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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 & Framework for Continuous Monitoring Up to Data Level Assurance”
Dr. J.P.J. (Hans) Verkruijsse, RE RA, Professor, AIS, Tilburg University
Drs. Angelique J. M. Koopman, RE RA, Partner, Coney
- 9:30 AM** “Privacy in Big Data and Continuous Monitoring”
Dr. Daniel O’Leary, Professor of Accounting, University of Southern California
- 10:00 AM** “Process Mining for Auditing- From Relational Database to Event Log”
Dr. Mieke Jans, Universiteit Hasselt
- 10:30 AM** BREAK & 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 Project” – *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 of AIS, RBS
“Insurance” – *Pei Li*, PhD. Student, RBS
- 12:15 PM** “Continuous Monitoring: Application in the Discounting and Pricing Function”
Yoon Widjaja & Sheetal S. Gour, Dell-Global Assurance and Transformation
- 12:35 PM** LUNCHEON – (2nd Floor Student Lounge)
- 1:20 PM** “ISO Begins Its Audit Data Collection Standardization: First Report Back from the Field”
Eric E. Cohen, XBRL Global Technical Leader, PwC LLP
- 1:35 PM** “Risk Aggregation Model for Internal Audit”
Arslan Khan & Ed Zimmer, Citi- Internal Audit
- 1:55 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 of AIS, & *Deniz Appelbaum*, PhD Student, RBS
- 2:15 PM** “Update on Non-Profit Research”
Charles Dietz III, CPA, CFE & *Deniz Appelbaum & Stephen Kozlowski*, PhD. Students, RBS
- 2:35 PM** “The Application of a Super App to Operational Risk”
Dr. Paul Byrnes, Northern Michigan University & *Yunsen Wang*, PhD. Student, RBS
- 2:45 PM** “Design of Apps for Armchair Audit of Government Procurement Contracts”
Jun Dai & Qiao Li, PhD. Students, RBS
- 3:00 PM** “Big Data as Audit Evidence: Utilizing Weather Indicators”
Kyunghee Yoon, PhD. Student, RBS
- 3:15 PM** CLOSING COMMENTS & ADJOURNMENT

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NOTES: