Friday, April 24 (Adams Alumni Center, 1266 Oread Avenue)

8:00 – 8:30  **Continental Breakfast & Registration**

8:30 – 8:45  Welcome by Bill Fuerst, Dean, KU School of Business, and by Sponsors

8:45 – 10:15  **Session I: Interactive Disclosure and Corporate Governance**

  **Session Chair:** Mike Ettredge, The University of Kansas

  **David Blaszkowsky**, Director, Office of Interactive Disclosure, Securities and Exchange Commission, “From Mandate to Market – Delivering on the Promise of Interactive Data”

  **Michael Alles**, Rutgers University-Newark, “Will XBRL Improve Corporate Governance? A Framework for Enhancing Governance Decision Making Using Tagged Data”. The paper is co-authored with **Maciej Piechocki**, Freiberg University of Technology, Germany.

  **Paul Penler**, Ernst & Young LLP, “Registrants and auditors working together to address the SEC XBRL mandate”

10:15 – 10:35  **Coffee Break**

10:35 – 12:35  **Session II: XBRL, XBRL-GL, and Visual Representation**

  **Session Chair:** Virginia Ilie, The University of Kansas

  **Eric Cohen**, PricewaterhouseCoopers, “UML and XBRL GL - a Match Made in Awesomeville?”

  **Roger Debreceny**, University of Hawai‘i –Mānoa, “Interacting with Interactive Data: The Effects of Interface and Context on Mapping Financial Statement Elements to the XBRL U.S. GAAP Taxonomy”. The paper is co-authored with **Stephanie Farewell**, University of Arkansas at Little Rock, and **Nolan Kido**, University of Hawai‘i at Manoa

  **Ernest Capozzoli**, Kennesaw State University, “Mastering Disclosure Data in XBRL through Use of Dimensions”. The paper is co-authored with **Stephanie Farewell**, University of Arkansas at Little Rock.

  **Arthur Allen**, CEO, MetaSphere, “Visual Representation of Differential Taxonomy Analysis”
12:35 – 2:00  
**Lunch**

2:00 – 3:30  
**Session III: Voluntary Adoption and Market Evidence**

**Session Chair:** Glen Gray, California State University-Northridge

Christopher Ball, Chief Technology Officer, neo Abacus, “What is Information?”

Robert Nehmer, Oakland University, “Financial and Governance Characteristics of Voluntary XBRL Adopters in the US”. The paper is co-authored with Joseph Callaghan, Oakland University.

Christine E. Tan, Fordham University, “XBRL and its financial reporting benefits: Capital market evidence”. The paper is co-authored with John Shon, Fordham University.

3:30 – 3:45  
**Coffee Break**

3:45 – 5:30  
**Session IV: Panel Discussion on Research and Business Opportunities and Challenges in XBRL**

**Session Chair:** Michael Alles, Rutgers University-Newark

Panel Members:
Eric Cohen, PricewaterhouseCoopers LLP
Roger Debreceny, University of Hawaii-Mānoa
Paul Penler, Ernst & Young LLP
Miklos Vasarhelyi, Rutgers University-Newark

6:30 – 7:00  
**Cocktails and Socializing:** Adams Alumni Center, 1266 Oread Avenue, Lawrence, KS

7:00– 8:30  
**Dinner:** Adams Alumni Center, 1266 Oread Avenue, Lawrence, KS

**Keynote Speaker:** David Childers, CEO of Ethics Point, “Integrating Risk and Knowledge Management: What You Don't Know Will Hurt You”
Saturday, April 25 (Eldridge Hotel, 701 Massachusetts St)

7:30 – 8:00  Continental Breakfast

8:00– 10:00  Session V: International Perspectives on XBRL

Session Chair: Jim Heintz, The University of Kansas

Hans Verkrujsse, Ernst & Young LLP, The Netherlands, “Continuous Assured In Control: Peeking ahead in a tagged-date era.”

Mark Nigrini, The College of New Jersey, “A System to Quantify the Difference between Successive Financial Statements, or to Quantify a Change from US GAAP to IFRS”. The paper is co-authored with William Karstens, Saint Michael’s College, Colchester, Vermont.


Saeed Roohani, Bryant University, “XBRL Citation Analysis: A Decade of Progress and Puzzle”. The paper is co-authored with Zhao Xianming, PhD Student at Shanghai Jiao Tong University, and Research Assistant at Bryant University.

10:00-10:30  Coffee Break

10:30 – 12:30  Session VI: Assurance on XBRL Instance Documents

Session Chair: Andrew N. K. Chen, The University of Kansas

Rajendra Srivastava, The University of Kansas, “Assurance on XBRL Instance Document: A Conceptual Framework of Assertions”. The paper is co-authored with Alex Kogan, Rutgers University-Newark.

Philip Elsas, Computational Auditing, “On positioning XBRL Assurance Business Rules in a Computational Infrastructure for Modern Auditing”

Robert Pinsker, Old Dominion University, ”Nonprofessional Investors’ Perceptions of the Efficiency and Effectiveness of XBRL-enabled Financial Statement Analysis and of Firms Providing XBRL-formatted Information". The paper is co-authored with Patrick Wheeler, University of Missouri-Columbia.

Rajendra Srivastava, The University of Kansas, “EY CARAT Activities and Closing Comments”

12:30 - 1:30  Lunch