

**Authors', Panel Members' and Session Chairs' Biographical Sketch**  
5<sup>th</sup> University of Kansas International Conference on XBRL  
April 29-30, 2011



**Dr. Michael Alles**

Dr. Michael Alles is a professor at the Department of Accounting and Information Systems at Rutgers Business School. Prior to Rutgers, he taught at the University of Texas at Austin, New York University and Southern Methodist University. Dr. Alles holds a PhD from Stanford Business School and a First Class Honors in Economics from the Australian National University. His research is on continuous auditing, management accounting and corporate governance. He is the editor of the International Journal of Disclosure & Governance, published by Palgrave Macmillan in London, and associate editor of the International Journal of Accounting Information Systems, as well as serving on the editorial boards of various other governance and AIS journals.

**David M. Blaszkowsky**



David M. Blaszkowsky is the Associate Director for Data and Analytics of the US Securities and Exchange Commission, in its new Division of Risk, Strategy and Financial Innovation. David's responsibilities include the Office of Interactive Data (OID), which David was appointed to start and lead in October 2007, and which remains focused on implementing interactive data standards (including XBRL) for financial reporting and other disclosures, and on developing and carrying out strategies and policies to improve disclosures and their use through interactive data standards. OID helped to develop the SEC rules have been adopted for XBRL tagging for public company financial reporting, mutual fund reports and ratings.

David joined the SEC after a private sector career in management consulting and financial information, most recently as a director leading several equity research and analytic information businesses for Standard & Poor's in NY. Before that, David was the Director of Strategic Planning and Development for McGraw-Hill's Construction Information Group (where he also worked on an early industry-specific data standard), and held financial management and reengineering roles at Fidelity Investments in Boston. David's first career was in management consulting, at McKinsey & Company, as well as at Price Waterhouse and Gemini Consulting. David trained in economics at the University of Chicago, receiving a BA, and earned his MBA in finance and marketing at Northwestern University's Kellogg School of Management. In 2009, David was listed on "Top 100 Most Influential" lists in both finance and accounting.

### **J. Efrim Boritz, PhD, FCA, CA•IT/CISA**



Efrim Boritz is the Ontario Chartered Accountants' Chair in Accounting and Head of the Assurance and IS areas in the School of Accountancy, University of Waterloo, Canada. He is also the founding Director of the University of Waterloo Centre for Information System Assurance and is a member of the Canadian Institute of Chartered Accountants (CICA) Information Technology Advisory Council (IITAC) and the AICPA/CICA task force on Trust Services/Data Integrity and XBRL-INT's Assurance Committee.

Dr. Boritz is the author or co-author of numerous books, monographs and articles in academic and professional journals. Dr. Boritz has served on numerous editorial boards, task forces and committees of the AAA, CAAA, AICPA, CICA, ICAO, IIA and ISACA, including as president of the CAAA, member of both the Accounting and Auditing Standards Boards of the CICA and the Council of the Institute of Chartered Accountants of Ontario from which he received its highest award, the Award of

Outstanding Merit in 1999. He is a former member of the Accounting Standards Oversight Council of Canada. In 2010 he received the CICA's Bill Swirsky Innovation Award. A complete CV at [http://artsonline.uwaterloo.ca/safprofile/view\\_profile.php?id=12](http://artsonline.uwaterloo.ca/safprofile/view_profile.php?id=12).

### **Dr. Andrew N. K. Chen**



Andrew N. K. Chen is an associate professor of information systems at the School of Business at the University of Kansas. His current teaching and research interests include knowledge management, IT business value, human computer interaction design, database management, and business and Web programming applications. His research work appears in *Decision Sciences*, *Decision Support Systems*, *European Journal of Operational Research*, *Journal of Electronic Commerce Research*, *Journal of Management Information Systems*, and *MIS Quarterly*.

### **Eric E. Cohen**



Eric E. Cohen is the XBRL Global Technical Leader for PwC. Mr. Cohen is one of the forefathers of XBRL and is the chief architect of XBRL's Global Ledger Framework (XBRL GL), XBRL's internal reporting facilitator. As an ambassador of XBRL, he has collaborated with numerous other standards and international governmental groups promoting information interoperability and security standardization. Mr. Cohen has been the computer columnist for the Rochester Business Journal for more than two decades, written extensively for the business and professional press, spoken globally about and on behalf of XBRL, and supported academic research in standardization, security, and data level assurance and continuous auditing. He is a member of the AICPA and the NYSSCPA. He works for the day when all organizations, small and large, can benefit from an environment where "a piece of business information, once entered anywhere, never needs to be typed again."

### **Ken Dalton, CPA, CISA**



Ken Dalton is a doctoral student in accounting at the University of Kansas and holds a Bachelor of Accountancy from the University of San Diego. He is a Certified Public Accountant in the State of California and a Certified Information Systems Auditor. Ken is a 2009 recipient of the California Society of CPAs Accounting Doctoral Scholarship and maintains active memberships with the American Accounting Association, the Information Systems Audit and Control Association, the American Institute of Certified Public Accountants, and the California Society of Certified Public Accountants. Prior to entering academia, he was an IT Risk & Assurance Senior for Ernst & Young. Ken's topical research interests include computer-assisted audit tools & techniques, eXtensible Business Reporting Language, continuous reporting, continuous auditing, and information technology general controls.

### **Dr. Roger Debreceeny**



Roger Debreceeny is the Shidler College Distinguished Professor of Accounting in the Shidler College of Business, University of Hawai'i at Mānoa. Debreceeny teaches accounting, auditing and accounting information systems. His research interests are in IT governance, information systems auditing and assurance, corporate reporting and disclosure particularly on the Internet, XBRL and accounting information systems. He has published more than thirty refereed papers in academic and numerous papers in professional journals and at academic conferences as well as co-authored three books. Debreceeny sits on nine editorial boards and is an editor at three academic journals. He holds the degrees of Master of Commerce, Master of Public Policy and PhD as well as the FCPA and CGEIT professional qualifications. Debreceeny has extensive government and private sector experience and taught at a number of universities in Australia and Singapore prior to taking up his current position.

### **Glenn Doggett, CFA**

Director of Standards of Practice

Standards and Financial Market Integrity Division



Mr. Doggett is a director of Standards of Practice for CFA Institute. His responsibilities include: providing guidance for CFA members in the application of ethics and standards of practice policies, the support of related educational and public awareness activities, and working with the Standards of Practice Council of CFA Institute on its initiatives.

Previously, Mr. Doggett, as a member of the CFA Institute Financial Reporting Policy Group, represented membership interests in regards to reporting and disclosure initiatives, including XBRL. Prior to joining CFA Institute, Mr. Doggett worked in the financial information sector with SNL Financial. There his work focused on the real estate and energy industries, directing the development and maintenance of a financial data storage system. Mr. Doggett regularly provided insights to the media on events and performance of the Real Estate Investment Trust industry.

Mr. Doggett holds a BA in economics from the University of Virginia. He was awarded CFA designation in 2006, and is a member of CFA Virginia.

### Dr. Hui Du



Hui Du, MBA, Ph.D, is an associate professor at the University of Houston – Clear Lake. Her research interests include the impact of new technologies on accounting, systems control and auditing, and corporate governance. She teaches Intermediate Accounting I and Accounting Information Systems. She has published in *Journal of Accounting and Public Policy*, *International Journal of Auditing*, *Journal of Accountancy*, and *The CPA Journal*. She can be reached by email: [duhui1@uhcl.edu](mailto:duhui1@uhcl.edu).

### Dr. Philip Elsas



Philip Elsas is founder and director of ComputationalAuditing.com. ComputationalAuditing.com started in the Netherlands in 2003 and in Canada in 2006 and offers software and consultancy services to financial auditors and audit software firms. PricewaterhouseCoopers, the Dutch Tax Office and ComputationalAuditing.com are partners in the Jacquard project “Next Generation Auditing: Data-assurance as a Service” (2010-2015), led by the National Center of Mathematics and Computing Science in the Netherlands.

Prior to ComputationalAuditing.com Philip spent fifteen years with Deloitte: the first half in auditing, the second in consultancy, with a three-year intermezzo at Bakkenist Management Consultants, sold to Deloitte in 1999. In Deloitte's audit practice, Philip was involved in the design and development of an advanced system for audit planning and guidance, Smart Audit Support. Currently Smart Audit Support is being used in Deloitte's worldwide audit practice for more than ten years. As a consultant and associate at Bakkenist and principal at Deloitte, Philip participated in design and development of IT infrastructure for accounting logistics, workflow management, and process-oriented cost-price analysis.

Philip Elsas holds a PhD in mathematics and computing science in the field of financial auditing. His dissertation, "Computational Auditing", appeared in 1996, in courtesy of Deloitte in cooperation with the Free University of Amsterdam, the Netherlands, and was directly after appearance awarded the Alfred Coini prize.

### Dr. Michael Ettredge



Michael Ettredge is the Crown/Sherr Professor at the University of Kansas. He teaches corporate financial reporting and analysis, current issues in financial reporting, and a doctoral seminar introducing empirical archival research in auditing and financial reporting. He earned his PhD from the University of Texas at Austin.

Michael's research studies the interaction of economic activity, financial information, information regulation, information dissemination, and the use of information. His basic research paradigm is an economic one: what are the costs and benefits of the various arrangements that can be made to provide financial statement users with reliable information? In pursuing this paradigm, he has published in journals hosted by a variety of disciplines including accounting, economics, finance, decision sciences, and information systems. His research has been published in the following journals among others: *The Accounting Review*, *The Journal of Accounting Research*, *The Journal of Accounting & Economics*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice & Theory* among others.

Michael has served on the editorial boards of *The Accounting Review* and *Auditing: A Journal of Practice & Theory* among others. He has served as associate editor for *The Journal of Information Systems*. He has been selected as an incoming co-editor of *The Accounting Review*. He has served the American Accounting Association in a variety of capacities.

### **Prof. Carsten Felden**



Carsten Felden is full professor at the University of Technology at Freiberg (Saxony, Germany). He holds the Chair of Management Information Systems and teaches Business Intelligence and Business Process Intelligence. Main topics of his research are business analytics, data warehousing, process analysis and XBRL, also analytics in IT maturity models. He is member of the XBRL Germany strategy advisory board and works at TDWI Germany where he teaches analytics and XBRL. He has published several articles in international scientific journals and conferences and also books on decision support/XBRL topics. Professor Felden serves as reviewer for several international scientific journals and conferences like Business Informatics Journal, ICIS, ECIS, AMCIS etc. On a practical side, Prof. Felden serves as consultant to a number of organizations like the German tax authorization (e.g. electronic balance sheet with XBRL).

### **Herm Fischer**

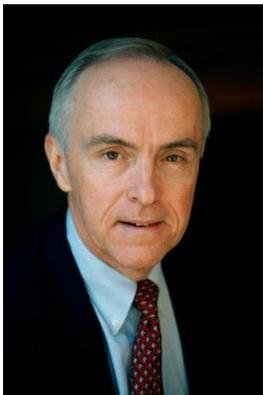


For XBRL International, Herm has contributed to the 2.0 and 2.1 versions of XBRL, and its dimensions, formula, versioning, and rendering modules. He currently chairs the Formula Working Group and is vice chair of the Base Specification and Maintenance Working Group. He is a developer of the XBRL Formula conformance test suite and extensions module specifications, versioning relationship and dimensions overview and specifications, and an editor of the rendering requirements. He was a volunteer contributor to the 2007 XBRL US GAAP Project.

For Mark V Systems, he is involved in XBRL standards development and tools, and web servers. Previously he was involved with graphical-based design and analysis software, and public standards for the US DoD (Ada), the EEC Esprit program (PCTE), the Electronic Industries Association, and the Council of Defense and Space Industry Associations.

Formerly with UBmatrix, Inc, he was the designer and implementer of "Taxonomy Designer", and implementer of formula editors and formula language processors for XBRL working draft versions. He implemented dimensional taxonomy editing and execution analysis. He participated in development of SEC validation formulas, test suite and production integration. His XBRL execution processors have been in production use by the FDIC and NEC/SMBC.

### **Dr. Glen L. Gray**



Glen L. Gray, PhD, CPA, is a professor in the Accounting and Information Systems Department of the College of Business & Economics at California State University at Northridge. His research interest include: auditing and assurance services, XBRL, Sarbanes-Oxley, financial reporting, IT controls, data mining and analysis, and electronic commerce. He has conducted major research projects funded by the: AICPA, IAASB, IIA, ISACA, FASB, IASC, Big 4's Research Advisory Board, and KPMG. He has been a frequent speaker at academic and professional conferences in the U. S., Europe, and Asia and has written numerous academic and professional articles related to his research interests. Before joining the academic world, Dr. Gray was a consultant with national CPA firms and an engineer at an aerospace company. He has a BSEE from Michigan Technological University; an MBA from the UCLA; and a Ph.D. from the USC. <http://www.csun.edu/~vcact00f/resume.htm>

### **Neal Hannon**



Neal Hannon is a consultant based in Kansas City. His consulting practice focuses on helping companies understand the SEC XBRL mandate, and engage the CPA/Accounting market with marketing, strategy and new product ideas. Hannon is the former Director, Financial Reporting Technologies for the Financial Accounting Foundation (FAF). The FAF provides oversight and funding for FASB and GASB. Hannon played a significant role organizing the US financial community's support to improve the US GAAP XBRL taxonomy. Hannon's academic career includes a position as Associate Professor of Accounting at Central Connecticut State University and has instructed in accounting, finance and systems at the University of Hartford and Bryant University. In addition, Hannon has held various controllership positions with companies such as United Technologies and Monsanto.

Hannon has authored over 60 articles and dozens of blog postings on XBRL. He has presented XBRL at national and international conferences since 2001. An active member of the XBRL consortium since 2000, Hannon served as the first education committee chairman and was an elected member of the first XBRL US steering committee.

Active in the IMA for over 25 years, Hannon served on the IMA's national information technology committee, chairing the group from 2004 to 2006. He also served on the IMA's board of directors (2001-2006) and the IMA's executive committee (2004-2006). Currently, Hannon is a member of Financial Executives International (FEI) and technical advisor to the FEI's committee on Finance and Technology.

### **Dr. James A. Heintz**



Jim Heintz is in his thirteenth year as Professor and Director of Accounting and Information Systems in the School of Business at the University of Kansas. He previously was Accounting Department Head at the University of Connecticut for eight years, and an Assistant, Associate and Full Professor during 20 years at Indiana University. His doctorate is from Washington University in St Louis and he is a CPA (Illinois).

He was a Price Waterhouse Faculty Fellow at Indiana and an Arthur Andersen Faculty Fellow at Connecticut, and is currently the Deloitte & Touche Faculty Fellow at Kansas. At Kansas, he has won both school and university teaching awards. While at Indiana, he won three teaching awards from the Doctoral Student Association. At Indiana, Connecticut, and Kansas he has served in various capacities on 27 doctoral dissertation committees. His teaching and research specialty is auditing.

He has published numerous articles in accounting and business journals, including *The Accounting Review*; *Auditing: A Journal of Practice and Theory*; *Accounting Horizons*, *Accounting and Business Research*; *Journal of Business Finance and Accounting*; and *International Journal of Accounting Education and Research*. He served on the editorial board of *Auditing: A Journal of Practice and Theory* for seven years.

Jim has served on various committees of the American Accounting Association (AAA) and the Federation of Schools of Accountancy, and was president of the Accounting Programs Leadership Group of the AAA. He has participated in external reviews of accounting programs at twelve major universities, and served as a member of the Accounting Accreditation Committee of AACSB International from 1999-2002, and 2005-2008.

**Dr. Diane J. Janvrin,**



Diane J. Janvrin, CPA, CMA, CIA, Associate Professor of Accounting, Iowa State University, teaches and researches in the areas of auditing and information systems. She was a member of the academic research team examining audit confirmations organized by the PCAOB and AAA and a team examining voluntary XBRL filings organized by the AAA. She has published in the *Journal of Information Systems, Accounting and the Public Interest, Research in Accounting Regulation, Information and Management, Accounting Horizons, and Auditing: A Journal of Practice & Theory*. Diane is a member of the ISCPA and the AAA. Diane earned her Ph.D. from the University of Iowa.

**Dr. Joung W. Kim**



**Joung W. Kim** is an Associate Professor of Accounting in the H. Wayne Huizenga School of Business and Entrepreneurship at Nova Southeastern University. He received his Ph.D. from the Moore School of Business at the University of South Carolina. His primary research areas include capital markets' use of accounting information, corporate disclosure policy, earnings quality and equity valuation, and Information systems management. He has published in journals including the *Journal of Accounting and Public Policy, Journal of International Accounting Research, CA Magazine, Journal of Management Information Systems, and Journal of Information Systems*.

**Paul Klint**



Paul Klint ([www.cwi.nl/~paulk](http://www.cwi.nl/~paulk)) is head of the software engineering department at Centrum Wiskunde & Informatica (CWI, the Dutch national research center for computer science and mathematics) and professor in computer science at the University of Amsterdam where he directs the master program on Software Engineering. He is also visiting professor at University of London (Royal Holloway), founding-president and now treasurer of the European Association for Programming Languages and Systems (EAPLS), and co-founder of the Software Improvement Group ([www.sig.nl](http://www.sig.nl)). He is leader of ATEAMS, a recently started joint CWI-INRIA (Dutch/French) research group.

He holds a MSc in Mathematics from the University of Amsterdam and a PhD in Computer Science from the Technical University Eindhoven. He (co)authored three books and has published over hundred scientific articles. He was advisor of over 30 dissertations and over 150 master's theses. He has consulted for companies and governments worldwide. His research interests include generic language technology, domain-specific languages, software analysis and renovation, technology transfer and intellectual property rights. He is currently working on Rascal, a language that supports the Extract-Analyze-SYNthesize (EASY) paradigm for meta-programming and is aiming at analysis, refactoring and transformation of software. Download his favourite software from [www.rascal-mpl.org](http://www.rascal-mpl.org) and [www.meta-environment.org](http://www.meta-environment.org).

**Dr. Jee-Hae Lim**



**Jee-Hae Lim** is Assistant Professor of Accounting IS at the University of Waterloo. Her research interests focus on the impact of IS events (e.g., IT investments, IT outsourcing, and IT controls) on financial measures in short and long-term value creation and pre and post- realized value. She has published at the *Communications of ACM*, *Journal of Information Systems*, and *International Journal of Accounting Information Systems*. She received her Ph.D. in Accounting from the University of Kansas.

**J. Louis Matherne**

FASB, Chief of Taxonomy Development



As FASB Chief of Taxonomy Development, Mr. Matherne is responsible for all aspects of the ongoing development and maintenance of the US GAAP Financial Reporting Taxonomy in support of the annual taxonomy release as required for use by Securities and Exchange Commission registrants. Prior to joining the FASB, Louis was Director of XBRL Services at Clarity Systems where he was responsible for providing XBRL leadership and subject matter expertise to Clarity Systems' clients as well as sales and product development teams. Prior to joining Clarity Systems, Louis was a member of the Securities and Exchange Commission's XBRL project team that developed the US GAAP taxonomy. Prior to joining the SEC project, Louis was a Director with the American Institute of CPAs, most recently as Director XBRL. In that capacity, Louis also served as the Founding President of XBRL International. Prior to joining the AICPA, Louis achieved more than 15 years of accounting, auditing

and related experience at Grant Thornton while based in New Orleans, Philadelphia, the UK Accounting and Auditing Group in London, and ultimately landing in the US Accounting and Auditing Group in New York. Louis has been deeply involved with XBRL from its inception in 1999 and has been referred to as one of the Founding Fathers of XBRL.

**Daniel J. Murray**

WebFilings, Founder and Managing Director



Dan Murray is a co-founder and Managing Director at WebFilings, a Los Altos, CA and Ames, IA based company that develops and markets a category-defining, cloud-based software solution that streamlines the process of drafting, XBRL tagging, EDGARizing and filing compliance reports with the Securities and Exchange Commission (SEC). Dan is the lead technologist at WebFilings and has more than 20 years of experience in Internet-enabled enterprise software design, development and management. In 2005, Dan founded Murray5.net LLC, a consulting firm that develops Rich Internet Application (RIA) solutions for the biopharmaceutical and financial services industries. Dan also served as Chief Software Architect for Engineering Animation, Inc. (EAI) from 1990

to 2000 and as Chief Technology Officer and Chief Executive Officer for several Iowa-based companies. He has also been an advisor to numerous Iowa-based technology companies. Dan is a graduate of Iowa State University with a degree in Mechanical Engineering.

**Dr. Robert A. Nehmer**



Robert A. Nehmer is an Associate Professor at the School of Business Administration of Oakland University. Dr. Nehmer's research interests include formal systems, internal controls, XBRL, natural language, and sustainability. He has numerous publications and presentations in his areas of research. He has published in journals including *Annals of Operations Research*, *Journal of Information Systems*, *International Journal of Disclosure and Governance*, and *International Journal of the Mathematics of Operational Research*. He teaches courses in auditing and accounting information systems to graduate and undergraduate students. He received his doctorate, masters, and bachelor degrees in Accountancy from the University of Illinois - Urbana/Champaign. He is a member of the American Accounting Association, the Information Systems Audit and Control Association, the Institute of Electronic and Electrical Engineers, and is an active member in the XBRL Global Ledger Working Group. He taught at the University of Illinois, The Ohio State University,

Georgia State University, Berry College, and Quinnipiac University prior to coming to Oakland University.



**Dr. Won Gyun No**

Won Gyun No is an assistant professor of Accounting in the College of Business at Iowa State University. He teaches in the areas of accounting information systems. His research interest includes investigating areas of assurance on financial information exchanged over the Internet, the effect of privacy in e-commerce, and XBRL. He is a member of the AAA, the Canadian Academic Accounting Association, and XBRL.ORG. Won received his Ph.D. from the University of Waterloo.

**Paul A. Penler, Executive Director**  
Americas Professional Practice - Auditing  
Ernst & Young LLP



**Professional Qualifications and Memberships**

- Certified Public Accountant in Texas and Ohio, United States
- Certified Government Financial Manager, United States
- Bachelor of Business Administration, University of Texas, United States
- Master of Science - Accounting, University of North Texas, United States

Mr. Penler is responsible for identifying, evaluating and accelerating the development/ implementation of improved auditing processes and tools. As part of Ernst & Young's Assurance practice, Paul focuses on bringing new services and service enablers (e.g. tools) to market. In this role, his responsibilities include serving clients, authoring thought leadership pieces, serving on committees, participating in industry initiatives and market testing of new services and service enablers.

Mr. Penler was Ernst & Young's initial representative to the initial XBRL initiative in October 1999 and over the last 11 years has been actively involved in the XBRL international organization, the

XBRL-US organization, developing and issuing though leadership materials and providing XBRL advice to governmental entities and XBRL services to companies. Specifically, he has:

- overseen XBRL projects for over 30 companies (over the last two years alone),
- advised several governmental agencies on XBRL matters including the US FDIC and the Australian Standard Business Reporting initiative
- presented at numerous international conferences and over a dozen webcasts
- been the Vice-Chair of XBRL International (2003-2005), Chair of XBRL U.S.(2003-2006), the Chair of the XBRL-US Marketing Outreach Group (2007-2009) and served on numerous XBRL assurance committees and task forces (2004-2008)
- been quoted by over 20 publications

Paul currently serves on the international Standard Working Group's XBRL assurance committee, the AICPA's XBRL Assurance Task Force and treasurer of XBRL International.

In addition, Paul has spent over 20 years providing a wide range of assurance and advisory services, in several industries, for clients in the Dallas, Washington D.C. and Cleveland offices of Ernst & Young. Paul is based at Ernst & Young's National/Global Audit offices in Cleveland, Ohio, USA and can be reached at +1 216-583-8310 or through e-mail at [paul.penler@ey.com](mailto:paul.penler@ey.com).

### **Campbell Pryde, President and CEO**



Campbell Pryde leverages his experience in accounting, financial analysis and technology to lead the XBRL US team as President and CEO. In his previous role as XBRL US Chief Standards Officer, Mr. Pryde led the development and maintenance of taxonomies for XBRL-based business reporting applications in the US and determined the strategy for taxonomy development and maintenance. Mr. Pryde joined XBRL US from Morgan Stanley, where as Executive Director in the Institutional Securities Group, he managed the equity research XBRL-based valuation framework. He has been involved with XBRL since 2001, and most recently served as Chairman of the XBRL US Domain Steering Committee which is responsible for setting the strategic direction for development of the XBRL US GAAP taxonomies. Prior to joining Morgan Stanley, Mr.

Pryde was a Partner in the Risk and Advisory Practice of KPMG LLP. He is a member of the New Zealand Institute of Chartered Accountants.

### **Dr. Srin Ragothaman**

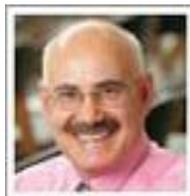


Dr. Srinivasan (Srin) Ragothaman is a Professor of Accounting and the Accounting Internship Coordinator at the University of South Dakota. Srin holds a Ph.D. in Accounting from the University of Kansas. He is also a Chartered Accountant. He teaches auditing and accounting systems. A two-time Governor's Teaching with Technology award winner in South Dakota, he also recently received an Outstanding Teaching Award based on student input at the USD Business School. Srin received a nationally competitive curriculum grant from PricewaterhouseCoopers in 2005. Prior to joining academia, Srin worked in various managerial positions including as Programmer, Audit Senior, Internal Auditor, and Accountant for eight years.

Dr. Ragothaman is active in research and has published over 30 research articles in refereed journals including: *Journal of Emerging Technologies in Accounting*, *Issues in Accounting Education*, *Advances in Accounting*, *International Journal of Intelligent Systems in Accounting*, *Finance & Management*, *Expert Systems with Applications*, *Quarterly Journal of Business and Economics*, *Journal of Forensic Accounting*, *Information Systems*

*Frontiers, Human Systems Management, Heuristics: the Journal of Intelligent Technologies, International Journal of Applied Quality Management*, and others. Dr. Ragothaman has made over 40 presentations at AI/ET national workshops, AAA regional and national meetings, and others. He has been on the Editorial Review Board of *Issues in Accounting Education* for three years and served as the Secretary/Treasurer for the AI/ET section of the American Accounting Association for two year

#### **Dr. Saeed Roohani**



Saeed Roohani, Professor of Accounting at Bryant University, his current teaching and research areas include Corporate Governance and XBRL; Financial Accounting and Reporting Supply Chain; AIS and IT Auditing

He has published over 30 articles; and edited a research monograph sponsored by PricewaterhouseCoopers. He is the founding Director of PricewaterhouseCoopers Accounting Careers Leadership Institute at Bryant University, program administrator Global XBRL Academic Competition, now in its 11th year; and program Chair; Bryant XBRL Conference, now in its 11th year.

#### **Beth A. Schneider, CPA**

Director in the National Office (Audit Group)  
Deloitte & Touche LLP, Wilton, CT



Beth A. Schneider is a Director in the Audit Group in the National Office of Deloitte & Touche LLP. She is responsible for developing attest services in emerging areas, including sustainability reporting and XBRL. She also provides consultation support to the U.S. practice offices on matters concerning attest services and audit reporting. She has over 30 years of experience in the practice of public accounting.

Beth is currently a member of the Secretariat of the International Integrated Reporting Committee (IIRC) and is assisting the IIRC Working Group develop the Integrated Reporting Framework.

Beth is a member of the AICPA XBRL Assurance Task Force, which is identifying and addressing various issues related to providing assurance on XBRL-tagged data and auditor association. The task force developed AICPA Statement of Position 09-1, "Performing Agreed-Upon Procedures Engagements That Address the Completeness, Accuracy, or Consistency of XBRL-Tagged Data."

Beth currently chairs the American Institute of Certified Public Accountants (AICPA) Sustainability Task Force and is a member of the AICPA Sustainability Strategic Advisory Panel. She currently represents the U.S. public accounting profession on the Sustainability Experts Advisory Panel and the GHG Assurance Project Advisory Panel of the International Federation of Accountants.

She has also been a member of various other AICPA task forces and has participated in numerous industry and other AICPA projects, including issues relating to the following industries: airline, health care, insurance, investment companies, public sector and telecommunications. She works with various industry groups, regulators and clients in responding to their needs for attest services in new and emerging areas.

### Matthew Slavin

Matthew is an Associate Director at Ernst & Young. He is a technologist with EY's Professional Practice Auditing group for 9 years and has been actively involved with XBRL for over 7 years. Matthew has been an advisor, vice chair and active member of the XBRL U.S. Domain, and has assisted in the development and testing of the XBRL U.S. GAAP Taxonomies. He served as chair of the XBRL US Domain Steering Committee which the development of XBRL US taxonomies and is a member of the XBRL US Best Practices Committee working to drive XBRL consistency and comparability for analytics in the US.

Matthew has been recognized as a leader in the XBRL community by XBRL US and continues to provide both technical and strategic oversight to the organization. As an associate director and XBRL expert at EY, he has helped to develop the necessary service offerings, tools, guidance and enablers to support teams and clients. He is called upon to represent EY in client discussions and publically as an expert on XBRL. Matthew's XBRL expertise includes taxonomy architecture, instance creation and XBRL tools development.

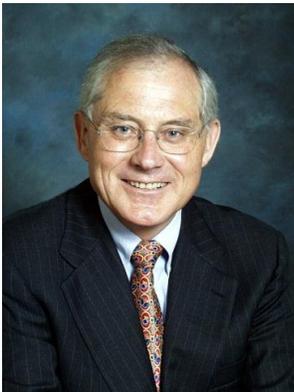
### Dr. Rajendra P. Srivastava



Rajendra P. Srivastava is Ernst & Young Distinguished Professor of Accounting and Director of the Ernst & Young Center for Auditing Research and Advanced Technology at the School of Business, University of Kansas. He holds a Ph.D. in accounting from the University of Oklahoma, Norman (1982) and a Ph.D. in physics from Oregon State University, Corvallis (1972). Professor Srivastava has published over ninety papers in refereed journals. His publications have appeared in such prestigious journals as *The Accounting Review*, *Journal of Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Journal of Management Information Systems*, *Journal of Information Systems*, *Decision Support Systems*, and many other accounting and AI journals. He received the 1996 Award for Notable Contribution to AI & Expert Systems Research in Accounting from the

AI/Emerging Technology Section of the American Accounting Association. He is currently serving as an Associate Editor of *Journal of Information Systems* of the IS section of the American Accounting Association (AAA) and has served in the past as an Associate Editor of *Journal of Emerging Technologies in Accounting* of the SET Section of AAA. He has been a member of the Editorial and Review Board of several journals including: *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Indian Accounting Review*, *International Journal of Auditing*, and *International Journal of Accounting and Information Systems*. Professor Srivastava served as the Chairman of the AI/Emerging Technology Section of American Accounting Association during 1994-95.

In addition to academic publications, Professor Srivastava's research has resulted into patentable ideas. FRAANK and SEEK-INF are the two such technologies. In addition to the expertise in decision making under uncertainty using Dempster-Shafer theory of belief functions, Professor Srivastava has been involved in conducting research on XBRL (Extensible Business Reporting Language) and has published several articles related to this topic. Based on his academic achievements, India International Friendship Society, New Delhi, India, awarded him "Glory of India Award" in 2010. For further details, see the website <http://www.eycarat.ku.edu>



### Trevor Stewart

Trevor Stewart retired from Deloitte in 2009 after a long career with the firm. Since leaving Deloitte, he has been a Senior Research Fellow at Rutgers University and is pursuing several professional consulting and business interests. He and his wife Margaret live in Manhattan.

### Dr. Miklos A. Vasarhelyi



Miklos A. Vasarhelyi (<http://raw.rutgers.edu/Miklos>) is KPMG Professor of Accounting Information Systems, Graduate School of Management, Rutgers University; and Technology Consultant, E-Commerce Solutions Group AT&T Laboratories.

He has his **BS** degrees from the State University of Guanabara (Economics) and Catholic University of Rio de Janeiro (Electrical Engineering) his **MBA** from the Massachusetts Institute of Technology in Management and his **Ph.D.** from the University of California, Los Angeles (Management Information Systems).

Prof. Vasarhelyi's current research interests deal with the area of continuous auditing/ control monitoring, electronization of business, and agents in electronic commerce. He has taught in accounting and system topics both at the graduate and executive programs in the US, Europe and South America. Has consulted on accounting and computer matters for the government and major firms in the US, Europe, and Brazil. He received research grants from the FASB, the Touche Ross Foundation, the Peat, Marwick and Mitchell Foundation, the American Accounting Association, the Accounting Education Change Commission, the Institute of Internal Auditors, Ernst & Young, and others.

Prof. Vasarhelyi is the director of the Rutgers Accounting Research Center as well of the Continuous Audit and reporting Laboratory (CARLAB). Prof. Vasarhelyi visited at the Theseus Institute in France and is "Professeur Vacataire" at that institution. Professor Vasarhelyi is also professor at the University of Southern Europe in Monaco. He was Associate Professor and Director of the Accounting Research Center of the Graduate School of Business, Columbia University and Assistant Professor of Accounting at the University of Southern California. Creator and coordinator of the MBA program at the Catholic University of Rio de Janeiro, as well as Executive Director of the Rio Data Center. Prof. Vasarhelyi has been associated with the AT&T (Bell) Laboratories since 1985. He is currently editor of AAA's Journal of Emerging Technologies in Accounting and co-editor of the International Journal of Digital Accounting.

Author of several books on Accounting (Pensions and Inflation), Computer Related Topics (Electronic Commerce, Internet, APL language, Microcomputers, and Advanced Auditing, Expert Systems) and Research (Literature Directory), and over 150 articles in journals and publications such as the Journal of Accounting Research, Auditing: A Journal of Theory and Practice, Journal of Accountancy, Decision Sciences, Accounting, Organizations & Society and other journals. Prof. Vasarhelyi is joint Webmaster at the Rutgers Accounting Web (<http://raw.rutgers.edu>) the leading accounting Web site and principal investigator of the RAW project.

Professor Vasarhelyi has taught executive programs on electronic commerce to many large international organizations including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T and is working on his forthcoming book entitled Continuous auditing in a Real Time Economy. Prof. Vasarhelyi is the editor of the Artificial Intelligence in Accounting and auditing series published by Markus Wiener Publishers.

Prof. Vasarhelyi speaks five languages and has extensively worked in South America and Europe as well as some work in China. Most of his recent executive /action learning / consulting has been in an international context.

Prof. Vasarhelyi has developed the field of continuous auditing and promoted its first fourteen symposia. He is very involved with standard setting and evolutionary issues of the financial world. He consulted for the FASB (projects 33, 87), is member of the SYSTRUST, continuous SYSTRUST and Trust Family of services committees of the AICPA and is involved with the development of the XBRL standard. Under his leadership the AAA, FEI, IAFEI, FASB, GASB, IMA, AGA, IIA and others set up their Web presence and strategies. Prof. Vasarhelyi has also helped the AICPA to initiate its Web efforts. Prof Vasarhelyi recently served as the academic member of the Special Committee on the Enhanced Business reporting Model which is becoming a societal consortium.

### **Raul Varela, CFA – VP, Strategic Partnerships**



Raul Varela joined Rivet Software in November of 2009. He brings a technical perspective and business acumen to his role as VP of Strategic Partnerships. A former project manager, Raul understands the nuances of IT implementation as well as the impact of new technology on the business user. This experience allows him to channel that work into a direct understanding of his clients' needs and challenges. Prior to joining Rivet, he served in various leadership roles at OppenheimerFunds, Inc., J.D. Edwards and several software companies. He earned a Mechanical Engineering degree from the Colorado School of Mines and holds an MBA from the University of Colorado. Raul is a Chartered Financial Analyst and a member of the CFA Society of Colorado.

### **Dr. Clinton E. White, Jr. (Skip)**



**Clinton E. White, Jr. (Skip)** - DBA Indiana University (1981); MBA University of Louisville (1975); Currently the Area head of MIS in the Department of Accounting & MIS at the University of Delaware and the author of *The Accountant's Guide to XBRL* and *The Guide & Workbook for Understanding XBRL* ([www.skipwhite.com](http://www.skipwhite.com)). Professor White has published numerous articles in academic and professional journals, conducted numerous academic and professional workshops around the world, and was the founding Webmaster for the American Accounting Association. His recent efforts have been focused on XBRL and other emerging XML-based technologies and their effect in various areas of business. In addition to faculty positions at Penn State (1981 – 1987) and Delaware (1987 to present), he received his BA in History & Government from Western Kentucky University (1969), served as a Military Intelligence Specialist in the First Special Action Force –Southeast Asia (1969 – 1971) and worked as a Branch Manager and Loan Officer at a Savings & Loan in Louisville, Ky. (1974 – 1977). For details see: <http://www.lerner.udel.edu/faculty-staff/faculty/clinton-white>.

### **Harold I. Zeidman, Partner**

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Mr. Zeidman is a partner in the Audit Group of KPMG's Department of Professional Practice and works extensively with assurance methodology matters. He assists in the development of firm wide methodology tools as well as assisting engagement teams in resolving audit and assurance related technical matters. Mr. Zeidman is a member of the AICPA XBRL Task Force and is responsible for KPMG's XBRL assurance services. Mr. Zeidman also has served on several Center for Audit Quality task forces that developed responses to proposed PCAOB standards. In addition, he serves as a KPMG SEC Reviewing Partner. Mr. Zeidman is a Certified Public Accountant and has been with KPMG for over 34 years. Prior to joining DPP over 7 years ago, he provided audit client services. Mr. Zeidman is a member of the American Institute of CPAs, the Ohio Society of CPAs and the American Accounting Association. He received his MBA and BA degrees from the University of Chicago.