

Presenters' Biographical Sketch



Arthur Allen is the CEO of MetaSphere Inc., and the creator of the <http://taxonomyguides.com> web site, where viewers for 50+ XBRL taxonomies are presently on display. Mr. Allen has an abiding interest in the design of robust, user-friendly and evocative human-interfaces.

Mr. Allen's past activities include long-term consulting stints with leading corporations such as Fujitsu, Nokia, and Kodak. He was chief software architect at Cellnet Data Systems (later acquired by Schlumberger), which designed, deployed and operated metropolitan-area meter reading cellular networks for Electric Utilities. His responsibilities included the technical defense of an advanced distributed peer-to-peer architecture to lead investor Kleiner-Perkins.

Mr. Allen's innovative problem solving has resulted in several publications at leading international ACM conferences (OOPSLA, AI Agents, Multimedia), and five patents.



Dr. Michael Alles is a tenured associate professor at the Department of Accounting, Business Ethics & Information Systems at Rutgers Business School at Rutgers University. Prior to Rutgers, he taught at the University of Texas at Austin, New York University and Southern Methodist University. His specialties are the design of strategic control systems, continuous auditing and management accounting. He is widely published in all these areas. Currently he serves on the Executive Committee of the Management Accounting Section of the American Accounting Association. Dr. Alles holds a Phd from Stanford Business School and a First Class Honors in Economics from the Australian National University.

Christopher Ball, CTO, neo Abacus



David Blaszkowsky: The US Securities and Exchange Commission appointed David Blaszkowsky in October 2007 to start and lead its new Office of Interactive Disclosure, which is chartered to develop and implement interactive data standards (including XBRL) for financial reporting and other disclosures, and to develop and carry out strategies and policies to improve disclosures and their use through interactive data standards.

David joined the SEC after a private sector career in 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 XML standard), and held financial planning and reengineering roles at Fidelity Investments in Boston. David's earlier 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. David lives, with his wife and 2 daughters, in Boston.



Ernest A. Capozzoli is an associate professor of Accounting and Information Systems in the School of Accountancy at Kennesaw State University and has been active in the XBRL community as an academic and was a member of the FAF core team on the US GAAP project. He also retired as a manager from the Arabian American Oil Company (Saudi Aramco) in 1997.



David Childers is a pioneer in the field of Governance, Risk and Compliance. He is a member of the Society of Corporate Compliance and Ethics (SCCE), the Ethics & Compliance Officer Association (ECO), and the National Association of Corporate Directors (NACD), where he has completed the Director of Professionalism course and is certified in Director Education. David is also a charter member of the Open Compliance and Ethics Group (OCEG), a coalition of the nation's business leaders assembled to develop compliance standards and guidelines. He serves on the OCEG Leadership Council and Technology Council, where he is not only responsible for the development of issue awareness and resolution guidelines and best practices, but is also working to publish the first Governance, Risk and Compliance data transfer standard in the open XML and XBRL formats. David is a frequent lecturer on the subject of business ethics and was recently named one of the "100 Most Influential People in Finance" by Treasury & Risk Magazine.



Eric E. Cohen is one of the original founders of XBRL, and the originator and chief architect of XBRL's Global Ledger Framework (XBRL GL). A past chair of XBRL US and of many working groups within XBRL, he has also served as a liaison between XBRL and other governmental and standards organizations, including OASIS, OMG, W3C, the Standard Business Reporting Forum and OECD. Mr. Cohen is a prolific author and speaker, having written or contributed to numerous books and hundreds of articles for the business and professional press and having lectured and trained on XBRL and other accounting technology topics around the world. Mr. Cohen is the XBRL Global Technical Leader for PricewaterhouseCoopers. He received his MBA in Public Accounting and Marketing from the Simon School of Management (Rochester, NY). He

is a member of the AICPA and the NYSSCPA. Mr. Cohen has additional interests in the areas of Continuous Auditing, Virtual Worlds (such as Second Life) and new security models, all facilitated by standardization.



Roger Debreceeny is the Shidler College Distinguished Professor of Accounting in the Shidler College of Business, University of Hawai'i at Mānoa. Dr. Debreceeny teaches accounting, auditing and accounting information systems. His research interests are in IT governance, information systems auditing and assurance; corporate reporting on the Internet including XBRL and accounting information systems. His co-authored book "Interactive Data: XBRL and the Information Value Chain" will be published by Springer in 2009. Debreceeny serves as

President of the Strategic and Emerging Technologies section of the American Accounting Association.



Philip Elsas is founder and director of ComputationalAuditing.com. ComputationalAuditing.com started in the Netherlands in 2003 and in Canada in 2006. Prior to ComputationalAuditing.com Philip spent 15 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 the audit practice, Philip was involved in design and development of a system for audit planning and guidance, Smart Audit Support, now for more than 10 years in worldwide use within Deloitte.

As a consultant and associate of Bakkenist, he 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 on the subject matter of financial auditing. His dissertation "Computational Auditing" appeared in 1996 at Deloitte in co-operation with the Free University of Amsterdam, the Netherlands, and was awarded the Alfred Coini prize.



Robert A. Nehmer is an Assistant Professor at the School of Business Administration of Oakland University. Dr. Nehmer's research interests include formal systems, XBRL, internal controls, natural language, and critical theory. 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.



Mark J. Nigrini, Ph.D. is an Associate Professor on the faculty at The College of New Jersey in Ewing, New Jersey where he teaches principles classes as well as auditing and forensic accounting. His current line of research addresses forensic and continuous monitoring techniques and advanced theoretical work on Benford's Law.

In 1995 his Benford's Law and data analysis work was publicized in *The Wall Street Journal* and this was followed by several other articles in the national and international media. He has published papers on Benford's Law, auditing, and accounting in academic journals such as *The Journal of the American Taxation Association*, *Auditing: A Journal of Practice and Theory*, *The Journal of Accounting Education*, *The Review of Accounting and Finance*, *Journal of Forensic Accounting*, and *The Journal of Emerging Technologies in Accounting*. He has also published in scientific journals such as *Mathematical Geology*, *The International Journal of Algebra*, and *the International Journal of Mathematics and Mathematical Sciences* as well as practitioner journals such as *Internal Auditor* and the *Journal of Accountancy*. His media interviews have included the BBC in London.

Paul Penler

Executive Director,
Assurance Professional Practice - Audit Tools & Techniques
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Robert Pinsker, PhD (University of South Florida, 2002) CPA, is an associate professor at Old Dominion University, where he teaches Financial Accounting courses. Professor Pinsker's research focuses on behavioral issues related to continuous reporting and XBRL. He has published in *The Journal of Accounting and Public Policy*, *Behavioral Research in Accounting*, *Advances in Accounting Behavioral Research*, *Journal of Information Systems*, and *The International Journal of Accounting Information Systems*.



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 9th year; and program Chair; Bryant XBRL Conference, now in its 9th year.



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 eighty 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 Associate Editor of *Journal of Emerging Technologies in Accounting*, AI/ET Section Journal of the American Accounting Association, and has been a member of the Editorial and Review Board of several journals including: *The Accounting Review* (1989-1993), *Auditing: A Journal of Practice and Theory* (July 1993-2005), *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. For further details, see the website <http://www.eycarat.ku.edu>.

Christine E. Tan
Fordham University



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.

Hans Verkruijsse



Dr. J.P.J. (Hans) Verkruijsse Re RA is a partner at Ernst & Young Accountants in the Netherlands responsible for the Practice Performance Department section Assurance Services. He also holds a position, as an associate professor in Accounting Information Systems and Information System Auditing at the University Maastricht, where he earned his PhD. Hans is qualified as Dutch CPA and as Information Systems Auditor. Furthermore, he holds the following positions: as chair of the Dutch Auditing and Assurance Standards Board of the Royal NIVRA (Dutch Institute of CPA's); as chair of the Ethical Committee of the NOREA (Dutch Institute of Information Systems Auditors); as Technical Advisor of the International Auditing and Assurance Standards Board of IFAC (International Federation of Accountants); as member of the Assurance Working Group of XBRL International and as member of the International Advisory Board of DePaul University's Center for Global Accountancy Education, Benchmarking and Research, Chicago and as representative of Ernst & Young in the USAID project "Benchmarking International Standards of Transparency and Accountability" (BISTA) executed by CARANA Corporation and the South Eastern European Partnership on Accountancy Development (SEEPAD). Hans has published many articles in the area of accountancy and IT-auditing.



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