



2009 International Conference on XBRL: A Practical View of XBRL in the 21st Century

Adams Alumni Center, 1266 Oread Avenue; and Eldridge Hotel, 701 Massachusetts St
Lawrence, Kansas, 66044, USA

April 24-25, 2009

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 Debreceeny, 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 Debreceeny, 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 Verkruijsse, 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.

Liv Watson, IRIS Business Services (India) Private Limited, “Financial and Business Reporting Information on Steroids: Lessons Learnt from Implementing XBRL at the Central Bank of India and The State of Nevada”

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*