

5th University of Kansas International Conference on XBRL: **Transparency, Assurance, and Analysis**

April 28-30, 2011

(Please see the next three pages for the program details)

Conference Information

In KU's tradition, we have a good mix of academics and practitioners participating in the conference to enrich the discussions. Space is limited. Please register soon to guarantee your place.

Objectives

The main objective of the conference is to provide an environment to share knowledge and best practices and stimulate collaborations and discussions to assist the realization of the full potential of XBRL. In addition, the conference activities are intended to challenge the participants, both academics and practitioners, to think beyond what is currently being done to enhance the use of XBRL and XBRL-GL in the digital economy. To stimulate the thought process, in addition to traditional paper presentations, there will be three panels.

Panel I: "How Does XBRL Affect Business Intelligence and Transparency? Perspectives from regulators, filers, information intermediaries, and users"

Panel II: "Using XBRL data in the Financial Audit"

Panel III: "Where to Go from Here? The Future of Research on XBRL and Aligned Technologies"

Who Should Attend

- Professionals interested in the ongoing advancements in XBRL technology, and emerging technology complementary to XBRL.
- Members of academia interested in XBRL research and education.

How to Attend

Registration will be required, given limited seating capacity. Please register by going to the website: http://www.business.ku.edu/research/auditing_research/activities/.

Where

Kansas City (<http://www.flykci.com/>)

Hotel Accommodations

Doubletree Hotel Overland Park, 10100 College Boulevard, Overland Park, Kansas, USA 66210-1462
Tel: 1-913-451-6100 Fax: 1-913-451-3873
http://doubletree1.hilton.com/en_US/dt/hotel/MCIMSDT-Doubletree-Hotel-Overland-Park-Corporate-Woods-Kansas/index.do

A block of rooms is reserved at a special rate of \$89.00 plus taxes per night under the name "University of Kansas-School of Business XBRL Conference," provided reservations are made by April 5th, 2011.

Inquiries: Dr. Rajendra Srivastava, Ernst & Young Professor, email: rsrivastava@ku.edu.



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Doubletree Hotel Overland Park

10100 College Boulevard, Overland Park, Kansas, USA 66210-1462

April 28-30, 2011

Thursday, April 28

7:00 – 9:00 p.m. **Preconference Reception**

Friday, April 29

7:15– 8:00 **Continental Breakfast & Registration**

8:00 – 8:15 **Welcome and Opening remarks**

Rajendra Srivastava, University of Kansas
Jim Heintz, AIS Director, University of Kansas
Bruce Snyder, Ernst & Young LLP

8:15 – 9:45 **Session I: Panel on “How Does XBRL Affect Business Intelligence and Transparency? Perspectives from Regulators, Filers, Information Intermediaries, and Users”**

Session Chair: Paul Penler, Ernst & Young LLP

Panel Members

David Blaszkowsky, SEC
Glenn Doggett, CFA
Louis Matherne, FASB
Raul Varela, Rivet

9:45 – 10:15 **Coffee Break**

10:15 –12:15 **Session II: XBRL Technology – To be or not to be in the Cloud**

Session Chair: Andrew Chen, University of Kansas

To Protect and To Serve: Issues for XBRL in the Cloud

Eric Cohen, PwC LLP

Feeding the Information Value Chain: Deriving Analytical Ratios from XBRL filings to the SEC

Roger Debreceny, University of Hawaii-Manoa
d'Eri Alessandro, International Accounting Standards Board
Carsten Felden, Technische Universität Bergakademie, Freiberg
Stephanie Farewell, University of Arkansas at Little Rock
Maciej Piechocki, IFRS Foundation

Revamping the Audit Approach using Accounting Equations: Processing XBRL-tagged Data in an XBRL-tagged Top-cycle

Philip Elsas, ComputationalAuditing.Com

Paul Klint, Centrum Wiskunde & Informatica (CWI), Dutch National Research Center
for Mathematics and Computer Science

Trevor Stewart, Retired Partner-Deloitte & Touche LLP

Rajendra Srivastava, University of Kansas

Miklos Vasarhelyi, Rutgers University

Open Source & XBRL: The Arelle Project

Herm Fischer, Mark V Systems Limited

Diane Mueller, XBRLSpy Research Inc.

12:15 – 1:15 **Lunch**

1:30 – 3:00 **Session III: Panel on “Using XBRL Data in the Financial Audit”**

Session Chair: Skip White, University of Delaware

Panel Members

Efrim Boritz, University of Waterloo

Campbell Pryde, XBRL US

Beth Schneider, Deloitte & Touche LLP

Matthew F. Slavin, Ernst & Young LLP

Harold I. Zeidman, KPMG LLP

3:00 – 3:30 **Coffee Break**

3:30 – 5:30 **Session IV: Disclosures, Transparencies, Errors, and Choice of Technology**

Session Chair: Mike Ettredge, University of Kansas

The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence

Joung W. Kim, Nova Southeastern University, Davie, FL

Jee-Hae Lim, University of Waterloo, Canada

Won Gyun No, Iowa State University

Voluntary XBRL Adopters and Firm Characteristics

Srinivasan (Srini) Ragothaman, The University of South Dakota

XBRL, Excel or PDF? The Effects of Technology Choice on the Analysis of Financial Information

Janvrin, Diane J, Iowa State University

Maureen Mascha, Marquette University

Robert Pinsker, Florida Atlantic University

XBRL: Consequences to Financial Reporting, Data Analysis, Decision Support, and Others

Miklos Vasarhelyi, Rutgers University

David Chan, Rutgers University

Michael Alles, Rutgers University

6:30 – 9:00pm **Reception and Dinner:** Paul Penler, Ernst & Young LLP, “Current Environment - Auditor Procedures on Draft XBRL Exhibits”

Saturday, April 30

7:30 – 8:00 **Continental Breakfast**

8:00– 9:30 **Session V: Panel on “Where to Go from Here? The Future of Research on XBRL and Aligned Technologies”**

Session Chair: Trevor Stewart, Deloitte & Touche LLP

Panel Members:

Eric Cohen, PwC LLP

Roger Debreceeny, University of Hawaii- Mānoa

Carsten Felden, Technische Universität Bergakademie, Freiberg

Dan Murray, WebFilings LLC

Miklos Vasarhelyi, Rutgers University-Newark

9 :30-9 :45 **Coffee Break**

9:45– 11:15 **Session VI: Assurance on XBRL Documents – Process, Benefits, and Consequences**

Session Chair: Jim Heintz, University of Kansas

Computer-Assisted Functions for Auditing XBRL-Related Documents

Efrim Boritz, University of Waterloo

Won Gyun No, Iowa State University

A Relative Cost Framework for Rethinking Assurance of XBRL Filings

Michael Alles, Rutgers University-Newark

Glen Gray, California State University-Northridge

XBRL Mandate: Thousands of Filing Errors and So What?

Hui Du, University of Houston – Clear Lake

Miklos A. Vasarhelyi, Rutgers University

Xiaochuan Zheng, Bryant University

11 :15-11 :30 **Coffee Break**

11:30– 12:30 **Session VII: Assurance on XBRL Documents – Process, Benefits, and Consequences (Continued)**

Session Chair: Neal Hannon, WebPro XBRL Consulting

Determinants of the deficiency of XBRL mandatory filings

Saeed J. Roohani, Bryant University

Xiaochuan Zheng, Bryant University

The Future of XBRL: A Conceptual Framework

Robert Nehmer, Oakland University

Management Assertions about Financial Statements: Are they Sufficient in the Interactive Data Environment?

Ken Dalton, The University of Kansas

Rajendra Srivastava, The University of Kansas

12:30 - 1:30 **Lunch and Concluding Remarks - Raj Srivastava**