



2007 International Conference on XBRL: Taxonomies and Assurance
SpringHill Suites & Adams Alumni Center, Lawrence, Kansas, USA
May 11-12, 2007

Friday, May 11

7:30 – 8:00 *Continental Breakfast*

8:00 – 8:10 Welcome by Bill Fuerst, Dean, KU School of Business, and by Bruce Snyder, Partner, Ernst & Young LLP

8:10 – 8:20 “Overview of E&Y CARAT Activities,” Rajendra Srivastava (rsrivastava@ku.edu), University of Kansas

8:20 – 10:10 *Session I: XBRL Developments, and Prospects for Adoption and Use*

Session Chair: Professor Jim Heintz, University of Kansas

“Report on the XBRL-US GAAP Taxonomy Project,” Matthew Slavin (matthewf.slavin@ey.com), Assistant Director, XBRL Technical Lead, Ernst & Young, USA

“Improving the Prospects for XBRL Adoption and Use,” Graham Gal, University of Massachusetts-Amherst, Guido Geerts, University of Delaware, and William McCarthy, Michigan State University (mccarthy@bus.msu.edu), USA

“Capturing US GAAP Correctly in XBRL,” Neal J. Hannon (njhannon@f-a-f.org), Director, Financial Reporting Technologies, Financial Accounting Foundation

“Transforming Financial Information – Use of XBRL in Federal Financial Management,” Donald Geiger (Donald.Geiger@do.treas.gov), U.S. Department of the Treasury

10:10 – 10:30 *Coffee Break*

10:30 – 12:20 *Session II: XBRL Assurance, and Solving Real World Problems*

Session Chair: Professor Kevin Smith, University of Kansas

“Report on the AICPA XBRL Assurance Task Force,” Daniel Roberts (Daniel.Roberts@GT.com), Grant Thornton LLP, USA

“Auditing an XBRL Instance Document: The Case of United Technologies Corporation,” J. Efrim Boritz (jeboritz@uwaterloo.ca), and Won Gyun No, University of Waterloo, Canada

“The impact of electronic business reporting on audit and assurance: A new challenge for the audit profession,” Jan Pasmooij (j.pasmooij@nivra.nl), Royal NIVRA, NETHERLANDS

“XBRL: Solving Real World Problems,” Glen L. Gray (glen.gray@csun.edu), California State University, Northridge, CA, USA

12:20 – 1:40 **Lunch:** “Importance of Taxonomies for Financial Reporting,” Paul Penler, Ernst & Young

1:40 – 3:30 *Session III: Using Taxonomies*

Session Chair: Professor Raquel Alexander, University of Kansas

“SEC’s XBRL filing program- developing an implementation framework,” Jay Chandran (jayc@simplexdtech.com), Senior Partner, *SimpleX Data Technologies*, Fremont, CA, USA

“Search Engines for Extracting, Managing, and Analyzing Knowledge from the SEC Filings in XBRL and Beyond,” Rajendra Srivastava (rsrivastava@ku.edu), University of Kansas, KS, USA

“Challenges in Creating an XBRL Taxonomy for the US Capital Market,” Liv Watson (lwatson@edgar-online.com), Edgar-online, USA

“A Relational Data Model for Storing General Ledger Data Based on XBRL GL,” David Steier (david.m.steier@us.pwc.com) and Gianluca Garbellotto, Center For Advanced Research, PricewaterhouseCoopers LLP, San Jose CA 95113, USA

3:30 – 3:45 **Coffee Break**

3:45 – 5:15 *Session IV: Panel Discussion on XBRL Research and Business Opportunities*

Session Chair: Professor Ed O’Donnell, University of Kansas

Panel Members:

Paul Penler, Ernst & Young LLP

Eric Cohen, PricewaterhouseCoopers LLP

Bill McCarthy, Michigan State University

Efrim Boritz, University of Waterloo

6:30 – 7:00 **Cocktails and Socializing**

7:00– 8:30 **Dinner:** Keynote speaker - David Plumlee (plumleed@SEC.GOV), SEC Academic Fellow, “Thoughts on the US GAAP Taxonomy Project” at Adam Alumni Center.

Saturday, May 12

7:30 – 8:00 *Continental Breakfast*

8:00– 10:00 *Session V: Corporate Governance, Control Systems and Multi-Jurisdictions*

Session Chair: Professor Mike Ettredge, University of Kansas

“XBRL: Meeting Challenges of Corporate Governance Reporting and Documentation,” Saeed Roohani (sroohani@cox.net), Bryant University, USA

“When Multiple Jurisdiction Situations Impact Firms, What are the XBRL Taxonomy Configuration Issues?” Zane Swanson (zswanson@emporia.edu), George Durler, and William Remington, Emporia State University, Emporia, Kansas, USA

“Using Logic to Model and Audit Agent Communities of Control Systems in XBRL Environments,” Rob Nehmer (nehmer@oakland.edu), Oakland University, USA

“The Effect of Assurance about the Appropriateness of XBRL-Financial Statements on Investors’ Investment Decisions,” Roopa Chandrasekhar (rchandra@unlnotes.unl.edu) and Linda Ruchala, University of Nebraska-Lincoln, USA

10:00-10:30 *Coffee Break*

10:30– 12:00 *Session VI: XBRL Taxonomy Quality, Analytical Tools and E&Y CARAT Research Activities*

Session Chair: Chan Li, University of Kansas

“XBRL and Information Quality: Promise, Progress, and Future Benefits,” Matthew Bovee (bovee@bsad.uvm.edu), University of Vermont, USA

“The Determinants of Segment Disclosure Quality: An Analysis of SEC Comment Letters,” Qian Wang (qianwang@ku.edu), University of Kansas, USA

“Research Activities at Ernst & Young CARAT, The University of Kansas,” Rajendra P. Srivastava (rsrivastava@ku.edu), University of Kansas, USA

12:00 – 12:10 Closing Comments

12:10 - 1:15 *Lunch*