Thursday, April 25

2:30 – 5:30 pm. Hands on Training on “Analyze XBRL Today” by Eric Cohen of PricewaterhouseCoopers. This Session will be held at the University of Kansas in Budig Instruction Lab.

6:30 – 8:30 p.m. Preconference Reception at the SpringHill Suites

Friday, April 26

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

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

Dean Neeli Bendapudi, KU, School of Business
John Sweeney, AIS Director, University of Kansas
Bruce Snyder, Partner, Ernst & Young LLP

8:15 – 9:45 am Session I: Panel on “Revisiting the Business Supply Chain: Roles, Goals, and Influences of XBRL Stakeholders”

Session Chair: Andrew Chen, University of Kansas

Panel Members
Louis Matherne, Chief of Taxonomy Development, FASB
Paul Penler, Executive Director, Americas Professional Practice – Auditing, Ernst & Young LLP
Maciej Piechocki, Director Disclosure Management and XBRL cundus AG, Germany
Hans Verkruijsse, Retired Ernst & Young Partner, Professor, University of Tilburg, The Netherlands

9:45 – 10:15 am Coffee Break

10:15 – 12:15 pm Session II: XBRL Adoption, Business Analytics and Integrated Reporting

Session Chair: James A. Heintz, University of Kansas


Jeong-Bon Kim, City University of Hong Kong
Joung W. Kim, Nova Southeastern University
Jee-Hae Lim, University of Waterloo

A Case Study Examining the Indian Ministry of Corporate Affairs XBRL Implementation

Stephanie Farewell, University of Arkansas at Little Rock
Lizhong Hao, Florida Atlantic University
Vinod Kashyap, NextGen Knowledge Solutions Private Ltd.
Robert Pinsker, Florida Atlantic University

Evolution and Future Trends for XBRL Development

Herm Fischer, Mark V Systems Limited

Integrated Reporting Using XBRL

Saeed Roohani, Bryant University
Welcome by Mary MacBain, President and Director of KSCPAs and Lunch

1:30 – 3:00 pm **Session III:** Panel on “Using XBRL Tagged Data to Perform Analysis: Current Status and Future Potentials”

**Session Chair:** Liv Watson, Director of Global Business Development, WebFilings

**Panel Members**
- Kevin Berens, VP of Products, Rivet Software
- Joe Luczka, KPMG LLP
- Campbell Pryde, President and CEO, XBRL US
- David vun Kannon, Deloitte LLP
- Liv Watson, Director of Global Business Development, WebFilings

3:00 – 3:30 pm **Coffee Break**

3:30 – 5:30 pm **Session IV:** XBRL – Communicating Assurance, Level of Satisfaction, and Financial Closure

**Session Chair:** Matthew G. Sherwood, University of Kansas

**Communicating Assurance On XBRL-Tagged Reports to The SEC: Challenges and Opportunities**
- Eric Cohen, PricewaterhouseCoopers
- Roger Debreceny, University of Hawai‘i at Mānoa
- Stephanie Farewell, University of Arkansas at Little Rock
- Saeed Roohani, Bryant University

**Determinants of Levels of Satisfaction with SEC-Mandated XBRL Filing Process and Providers**
- Glen L. Gray, California State University
- Sung Wook Yoon, California State University

**Past, Current and Future Auditor Involvement with SEC Registrant's XBRL Exhibits**
- Paul Penler, Ernst & Young LLP

**The Financial Close Process: Implications for Future Research**
- Diane J. Janvrin, Iowa State University
- Maureen Mascha, University of Oshkosh

6:30 – 9:00 pm **Reception and Dinner**

**Saturday, April 27**

7:30 – 8:00 **Continental Breakfast**

8:00 – 9:30 **Session V:** Panel on “Evolution and Future Trend for XBRL Development”

**Session Chair:** Mary MacBain, President and Director of KSCPAs

**Panel Members:**
- Efrim Boritz, University of Waterloo
- Eric Cohen, PricewaterhouseCoopers LLP
- Herm Fischer, Mark V Systems Limited
- Matthew F Slavin, SEC
- Miklos Vasarhelyi, Rutgers University

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

9:45 – 11:00 **Session VI:** Audit Data Standards, Quality of Interactive Data, and A Model of XBRL for Business Intelligence

**Session Chair:** Hui Du, University of Houston – Clear Lake

**Rethinking the Practice and Value Added of External Audits: The AICPA’s Audit Data Standards (ADS) Initiative**
- Michael Alles, Rutgers Business School, Newark
- Hussein Issa, Rutgers Business School, Newark
- Miklos Vasarhelyi, Rutgers Business School, Newark
The Quality of Interactive Data: XBRL versus Compustat, Yahoo Finance, and Google Finance
J. Efrim Boritz, University of Waterloo
Won Gyun No, Iowa State University

A Model of XBRL for Business Intelligence
Rob Nehmer, Oakland University

Coffee Break

11:00-11:15

11:15 – 12:30

Session VII: Value of XBRL-Filing Efficiency and Market Efficiency
Session Chair: Adi Masli, University of Kansas

Do XBRL Filings Take Longer?
Hui Du, University of Houston – Clear Lake
Kean Wu, University of Houston – Clear Lake

On how to move widespread XBRL usage upstream to the point of first recording
Philip Elsas, Founder and Director of ComputationalAuditing.com

The Impact of the XBRL Mandate on Market Efficiency
Yu Cong, Morgan State University
Jia Hao, Wayne State University
Lin Zou, Texas Woman's University

Lunch and Concluding Remarks - Raj Srivastava, University of Kansas

Thanks to Scientific Committee:
Efrim Boritz, University of Waterloo, Canada
Andrew Chen, University of Kansas
Eric E Cohen, PricewaterhouseCoopers LLP
Roger Debreceny, University of Hawaii-Manoa
Paul Penler, Ernst & Young LLP
Rajendra Srivastava, University of Kansas
Trevor Stewart, Retired Partner, Deloitte.
Miklos Vasarhelyi, Rutgers University-Newark