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## **CURRENT POSITION**

Rutgers University: KPMG Distinguished Professor of Accounting Information Systems  
Rutgers Business School - Newark & New Brunswick  
Director, Rutgers Accounting Research Center & Continuous Auditing &  
Reporting Lab

## **EDUCATION**

University of California, Los Angeles, Graduate School of Management, Ph.D.

Major: Accounting Information Systems - Minor: Finance & Computer Methods.

Dissertation Title: *Man Machine Planning Systems: A Behavioral Examination of Interactive Decision Making, 1973.*

Massachusetts Institute of Technology, Alfred P. Sloan School of Management M.S. in  
Management, Emphasis: Finance, 1969.

Catholic University of Rio de Janeiro, Brazil, B.S. Electrical Engineering, 1966.

State University of Guanabara, Brazil, B.S., Economics, 1966.

## ***PROFESSIONAL EXPERIENCE***

### ***ACADEMIC***

*Rutgers University, Graduate School of Management, Professor of Accounting Information Systems (1999-2001), Area Chair (1989, 1992), Director of the RARC (Rutgers Accounting Research Center) (1990-Present), Director of CAR Lab (2003-Present)*

*University of Southern Europe - Monaco, Visiting Professor (2001-2002)*

*University of Hawaii, Visiting Professor, Summer Sessions (1994, 1995)*

*Theseus Institute, Sophia Antipolis, France, Visiting Professor (Fall 1993); Professor Vacataire (1993-Present)*

*Columbia University, Graduate School of Business, Associate Professor of Accounting (1978-1987); Director of the Accounting Research Center (1983-1987)*

*University of Southern California, Department of Accounting, School of Business Administration, Assistant Professor of Accounting (1974-1978)*

*Catholic University of Rio de Janeiro, Associate Professor (1972-1974). Creator and Coordinator of the MBA Program (1972-1974), Director of Rio Datacenter - 150 employees, at the time the largest data processing center in South America (1972-1974).*

### **PROFESSIONAL**

*AT&T Bell Laboratories, the Consumer Laboratories, Murray Hill, NJ. (1985, Visiting Professor, 1986-88, MTS), (1988-Present, Consulting Technical Manager)*

*KPMG Peat Marwick, Visiting Scholar, Fall 1997*

*Rio Light & Power, Engineer, 1966-1967*

### **RECENT INSTITUTIONAL ACCOMPLISHMENTS:**

*Led the RADAR effort (Rutgers AICPA Data Analytics Research) sponsored by the 8 largest CPA firms, AICPA and CPA Canada developing Full Population Testing and Process Mining for Audit.*

*Led the Rutgers Accounting Research Center's CAR Lab in effort with major international organizations in changing the field of auditing to a more continuous audit.*

*Led the effort to build the Accounting Systems area in Rutgers to among the top in the nation. Rutgers AIS has been rated as number one in the country.*

*Participated in the team that developed and implemented the Rutgers Accounting Web. The primary accounting web site hosts the IMA, IIA, AAA, AGA, FASB, GASB, and FAF. In February 1996, it was receiving over 100,000 hits a week. This effort is leading to the formation of a consortium aimed at having the accounting profession lead in the evolution of technology among professions.*

*Led the Rutgers Accounting change team that has been moving the Professional Accounting Program curriculum to a state-of-the-art focus and brought wide recognition to Rutgers.*

*CAR Lab Coordinated and participated in state-of-the-art leading projects on continuous audit with: Siemens, Itau Unibanco, Procter and Gamble, MetLife, ABInbev, Peninsula Hospital, Teachers*

*Mutual Bank, B3, Brazilian Navy, Cia Hering, State of Santa Catarina, Mayors Office of Rio de Janeiro, and others.*

## **RESEARCH & PUBLICATIONS**

### **BOOKS**

**B23.** Dai, J., Medinetz, A. Vasarhelyi, M. A. (2019) *Audit Analytics in the Financial Industry* (Part of the Rutgers Accounting Series). Emerald Publishing. (forthcoming)

**B22.** Chan, D. Y., Chiu, V., & Vasarhelyi, M. A. (2018). *Continuous Auditing: Theory and Application* (Part of the Rutgers Accounting Series). Emerald Publishing

**B21.** Vasarhelyi, M. A., etc. (2015). *Audit Analytics and Continuous Audit*. AICPA.

**B20.** Vasarhelyi, Miklos A., Michael G. Alles, and Katie T. Williams. *Continuous Assurance for the Now Economy. A Thought Leadership Paper for the Institute of Chartered Accountants in Australia*. July, 2010.

**B19.** Vasarhelyi, Miklos, Michael Alles, Alexander Kogan, and Donald J. Warren. *Continuous Control Monitoring*. BNA Publishers, 2007.

**B18.** Vasarhelyi, Miklos, and Michael Alles. *The Galileo Disclosure Model.(GDM). Version 1.0*.

**B17.** Vasarhelyi, Miklos, E. Bonson, and Rani Hoitash. *Artificial Intelligence in Accounting and Auditing: International Perspectives*. Vol. 6. Markus Wiener Publishers, 2005. (Part of the Rutgers Accounting Series)

**B16.** Vasarhelyi, Miklos, and Marilyn Greenstein. *E-Commerce: Security, Risk Management and Controls*. Edition 2. McGraw Hill, 2001.

**B15.** Vasarhelyi, Miklos, and D. O'Leary. *Artificial Intelligence in Accounting and Auditing: Adding Value to Business*. Vol. 5. Markus Wiener Publishers, 2005. (Part of the Rutgers Accounting Series)

**B14.** Vasarhelyi, Miklos. *Emerging Technologies in Accounting and Finance*. Ed. E. Bonson. Copiadoras Bonanza, S.L., February 1999.

**B13.** Vasarhelyi, Miklos, and Alexander Kogan. *Artificial Intelligence in Accounting and Auditing: Towards New Paradigms*. Vol. 4. Markus Wiener Publishers, 1998. (Part of the Rutgers Accounting Series)

**B12.** Vasarhelyi, Miklos, Alexander Kogan, and Ephraim Sudit. *The Internet Guide for Accountants*. Edition 1. Prentice Hall, July 1997.

**B11.** Vasarhelyi, Miklos. *Artificial Intelligence and Expert Systems in Accounting and Auditing*. Vol. 3. Markus Wiener Publishers, 1994.

**B10.** Vasarhelyi, Miklos. *Artificial Intelligence and Expert Systems in Accounting and Auditing. Vol. 2.* Markus Wiener Publishers, 1994.

**B09.** Vasarhelyi, Miklos. . Vol. 1. Markus Wiener Publishers, 1989.

**B08.** Vasarhelyi, Miklos, and W.T. Lin. *Advanced Auditing.* Reading, MA: Addison Wesley, 1988.

**B07.** Vasarhelyi, Miklos, and James K. Loebbecke. *Microcomputers: Applications to Business Problems.* McGraw Hill, 1986.

**B06.** Vasarhelyi, Miklos, Lawrence D. Brown, and John C. Gardner. *Accounting Research Directory.* Markus Wiener Publishers, 1985, 1989, 1994, 1999.

**B05.** Vasarhelyi, Miklos, Thomas J. Francl, and W. Thomas Lin. *Planning, Budgeting, and Control for Data Processing: How to Make Zero Base Budgeting Work for You.* New York: Van Nostrand Reinhold, 1984.

**B04.** Vasarhelyi, Miklos, H. Goodman, A. Phillips, and J. Burton. *Analysis and Illustrations of Disclosures of Inflation Accounting Information. Financial Reporting Survey 23, AICPA, 1981.*

**B03.** Vasarhelyi, Miklos, H. Goodman, F. Munn, and A. Phillips. *Analysis and Illustrations of Disclosures of Pension Information. Financial Reporting Survey 22, AICPA, 1981.*

**B02.** Vasarhelyi, Miklos, and W.T. Lin. *TREAT: Terminal Related Educational Audit Tool.* New York: Touche Ross Foundation, 1979.

**B01.** Vasarhelyi, Miklos, and Theodore J. Mock. *APL for Management.* Los Angeles, CA: Wiley-Becker and Hayes, 1972.

## **CHAPTERS IN BOOKS**

**C28.** Virtual auditing agents Handbook of Financial Econometrics, Mathematics, Statistics, and Machine Learning (In 4 Volumes) <https://doi.org/10.1142/11335> | September 2020, Pages: 5056

**C27.** Sun, T. and Vasarhelyi, M. A. (2019). Predicting Credit Card Delinquencies: An Application of Deep Neural Networks. Handbook of Financial Econometrics, Mathematics, Statistics, and Machine Learning, 4364-4394. Chapter 127.

**C26.** Bumgarner, N., Vasarhelyi, M. A. (2015). Continuous Auditing – A New View. *Audit Analytics and Continuous Audit*, 3-49. AICPA.

- C25.** Byrnes, P. E., Ames, B., Vasarhelyi, M. A. (2015). The Current State of Continuous Auditing and Continuous Monitoring. *Audit Analytics and Continuous Audit*, 53-63. AICPA.
- C24.** Byrnes, P. E., Al-Awadhi, C. A., Gullvist, B., Brown-Liburud, H., Teeter, C. R., Warren Jr, J. D., & Vasarhelyi, M.A. (2015). Evolution of Auditing: From the Traditional Approach to the Future Audit. *Audit Analytics and Continuous Audit*, 71-84. AICPA.
- C23.** Byrnes, P. E., Criste, T., Stewart, T., Vasarhelyi, M. A. (2015). Reimagining Auditing in a Wired World. *Audit Analytics and Continuous Audit*, 87-102. AICPA.
- C22.** Byrnes, P.E., Brennan, G., Vasarhelyi, M.A., Moon, D., Ghosh, S. (2015). Managing Risk and the Audit Process in a World of Instantaneous Change. *Audit Analytics and Continuous Audit*, 129-142. AICPA.
- C21.** de Aquino, C. E., Eduardo Miyaki, C. I. A., CCSA, C., Sigolo, N., & Vasarhelyi, M. A. (2015). Increasing Audit Efficiency Through Continuous Branch KPI Monitoring. *Audit Analytics and Continuous Audit*, 169-175. AICPA.
- C20.** Ianniello, G., Mainardi, M., Rossi, F., & Vasarhelyi, M. (2013). The Role of Continuous Monitoring of Internal Controls over Financial Reporting: A Case Study of an Italian Medium-Sized Company. *Accounting Information Systems for Decision Making*. 3 121-137. Springer Berlin Heidelberg.
- C19.** Vasarhelyi, Miklos, Ianniello, Guisepe, Mainardi, Marco, and Rossi, Fabrizio. "The Role of Continuous Monitoring 2 of Internal Controls over Financial 3 Reporting: A Case Study of an Italian 4 Medium-Sized Company." *Accounting Information Systems for Decision Making*. Springer, 2013. 121-137
- C18.1** Vasarhelyi, Miklos A. and Michael G. Alles A Roadmap for XBRL Tagging and Five Axioms on its Intended and Unintended Consequences in *Stefano Zanbon XBRL I Informativa Aziendale, FrancoAngeli, 2010, pp. 395-401.*
- C18.** Vasarhelyi, Miklos. "Towards An Intelligent Audit: Online Reporting, Online Audit, and Other Assurance Services." *Artificial Intelligence in Accounting and Auditing: International Prospectives*. Vol. 6. Markus Wiener Publishers, 2005. 2-14.
- C17.** Vasarhelyi, Miklos. Preface. "The Evolving Paradigms of Artificial Intelligence and Expert Systems: An International View." By Vasarhelyi. Vol. 6. Markus Wiener Publishers, 2005. 12-15.
- C16.** Vasarhelyi, Miklos, and Rani Hoitash. "Intelligent Software Agents in Accounting: An Evolving Scenario." *The Evolving Paradigms of Artificial Intelligence and Expert Systems: An International View*. Ed. Miklos Vasarhelyi and Alexander Kogan. Vol. 6. Markus Wiener Publishers, 2005.
- C15.** Vasarhelyi, Miklos, and Jia Wu. "XBRL: A New Tool For Electronic Financial Reporting." *Business Intelligence Techniques: A Perspective from Accounting and Finance*,(2004):

- C14.** Vasarhelyi, Miklos. *Prologue. Los Estados Financieros en Internet. By Enrique Bonson Ponte. Spain: RaMa Publishing, 2001.*
- C13.** Vasarhelyi, Miklos, and Dan O' Leary. *Preface. Artificial Intelligence in Accounting and Auditing. Ed. Miklos Vasarhelyi and Alexander Kogan. Vol. 5. Markus Wiener Publishers, 2000.*
- C12.** Vasarhelyi, Miklos. "Creating Value With Artificial Intelligence." *Artificial Intelligence in Accounting and Auditing. By Miklos Vasarhelyi and Alexander Kogan. Vol. 5. Markus Wiener Publishers, 2000.*
- C11.** Vasarhelyi, Miklos, Banani Nandi, and Jae-Hyeon Ahn. "Network Demand Model and Global Internet Traffic Forecasting." *Convergence in Communications and Beyond. Ed. Miklos Vasarhelyi, E. Bohlin, K. Brodin, and A. Lundgren. Elsevier Science B.V., October 2000.*
- C10.** Vasarhelyi, Miklos, and David Yang. "Expert Systems Applications in Accounting." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Ed. Miklos Vasarhelyi and Alexander Kogan. Vol. 4. Markus Wiener Publishers, 1998.*
- C09.** Vasarhelyi, Miklos, and Alexander Kogan. "Artificial Intelligence in Accounting and Auditing: Towards New Paradigms." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Vol. 4. Markus Wiener Publishers, 1998.*
- C08.** Vasarhelyi, Miklos. "Auditing: A Day in the Life of Ivan Auditorich in the Future, A View of Future Technology." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Ed. Miklos Vasarhelyi. Vol. 3. Markus Wiener Publishers, 1995.*
- C07.** Vasarhelyi, Miklos. "AI & ES in Accounting and Auditing: Knowledge Representation, Accounting Applications and the Future." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Ed. Miklos Vasarhelyi. Vol. 3. Markus Wiener Publishers, 1995.*
- C06.** Vasarhelyi, Miklos. "AI & ES in Accounting and Auditing: Progress, Regression, and New Paradigms." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Ed. Miklos Vasarhelyi. Vol. 2. Markus Wiener Publishers, 1995.*
- C05.** Vasarhelyi, Miklos, and F. B. Halper. "The Continuous Audit of Online Systems." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Ed. Miklos Vasarhelyi. Vol. 2. Markus Wiener Publishers, 1995.*
- C04.** Vasarhelyi, Miklos, F. B. Halper, and K. J. Esawa. "The Continuous Process Audit System: A UNIX Based Auditing Tool." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems. Ed. Miklos Vasarhelyi. Vol. 2. Markus Wiener Publishers, 1995.*
- C03.** Vasarhelyi, Miklos. "Intelligent Databases: A Program for Research and

Development." *Artificial Intelligence in Accounting and Auditing: Using Expert Systems*. Ed. Miklos Vasarhelyi and Fern B. Halper. Vol. 3. Markus Wiener Publishers, December 1991.

**C02.** Vasarhelyi, Miklos. "Academic Research in Accounting and Auditing." *Handbook of Accounting and Auditing*. Ed. Palmer Burton, J.C.R.E., R. S. Kay, Warren Gorham, and Lamont. Chapter 48. Boston, 1981.

**C01.** Vasarhelyi, Miklos, and A. N. Mosich. "Valuation of the Economic Activity: An Intuitive Approach." *Accounting for a Simplified Firm Owning Depreciable Assets: Seventeen Essays and A Synthesis Based On A Common Case*. Ed. Sterling and Thomas. Scholars Book Co., 1980.

### **MAJOR REFEREED ARTICLES**

**M127.** Michael G. Alles, Jun Dai, Miklos A. Vasarhelyi. (2021). Reporting 4.0: Business Reporting for the Age of Mass Customization. *Journal of Emerging Technologies in Accounting*. Doi: 10.2308/jeta-10764

**M126.** Deniz Appelbaum, D. Scott Showalter, Ting Sun, Miklos A. Vasarhelyi. (2020). A Framework for Auditor Data Literacy: A Normative Position. *ACCOUNTING HORIZONS*

**M125.** Zamil S. Alzamil, Deniz Appelbaum, William Glasgall, Miklos A. Vasarhelyi. (2021). Applications of Data Analytics: Cluster Analysis of Not-for-Profit Data. *Journal of Information Systems*.

**M124.** Arion Cheong, Soohyun Cho, Kyungha (Kari) Lee, Won Gyun No, and Miklos A. Vasarhelyi. (2021). Chain of Values: Examining the Economic Impacts of Blockchain on the Value-Added Tax System. *Journal of Management Information Systems*.

**M123.** Appelbaum, D., Showalter, D. S., Sun, T., & Vasarhelyi, M. A. (2020). A Framework for Auditor Data Literacy: A Normative Position. *Accounting Horizons*. doi:10.2308/horizons-19-127

**M122.** Galvin, M., Munoko, I., & Vasarhelyi, M.A. (2020). A Collaboration Framework for Democratizing Compliance Analytics. *International Review of Compliance and Business Ethics*.

**M121.** Ding, K., Lev, B., Peng, X., Sun, T., & Vasarhelyi, M. A. (2020). Machine learning improves accounting estimates: evidence from insurance payments. *Rev Account Stud*, 2020. Doi: 10.1007/s11142-020-09546-9

**M120.** Cong, Y. & Du, H. & Vasarhelyi, M. A. (2020). Cloud Computing Start-ups and Emerging Technologies: From Private Investors' Perspective. *Journal of Information Systems*. 10.2308/ISYS-17-040.

**M119.** Pei, D., & Vasarhelyi, M. A. (2020). Big data and algorithmic trading against periodic and tangible asset reporting: The need for U-XBRL. *International Journal of Accounting Information Systems*, *International Journal of Accounting Information Systems*, Volume 37, 2020, 100453, ISSN 1467-0895, Doi: 10.1016/j.accinf.2020.100453.

**M118.** Munoko, I., Brown-Liburd, H. L., & Vasarhelyi, M. A. (2020). The Ethical Implications of Using Artificial Intelligence in Auditing. *Journal of Business Ethics*, 2020, pp 1–26. Doi: 10.1007/s10551-019-04407-1

**M117.** Chiu, T., Wang, Y., & Vasarhelyi, M. A. (2020). The Automation of Financial Statement Fraud Detection - A Framework Using Process Mining. *Journal of Forensic and Investigative Accounting*. Volume 12: Issue 1, January – June 2020.

**M116.** Cho, S., Vasarhelyi, M. A., & Zhang, C. (2019). The forthcoming data ecosystem for business measurement and assurance . *Journal of Emerging Technologies in Accounting*, 16(2), 1–21

**M115.** Huang, F., No, W. G., & Vasarhelyi, M. A. (2019). Do Managers Use Extension Elements Strategically in the SEC's Tagged Data for Financial Statements Evidence from XBRL Complexity. *Journal of Information Systems*, 33(3),61–74

**M114.** Li, H., Dai, J., Gershberg, T., & Vasarhelyi, M. A. (2018). Understanding usage and value of audit analytics for internal auditors: An organizational approach. *International Journal of Accounting Information Systems*, 28, 59-76.

**M113.** Sun, T., & Vasarhelyi, M. A. (2018). Embracing textual data analytics in auditing with deep learning. *The International Journal of Digital Accounting Research* Vol. 18, 2018, pp. 49-67 ISSN: 2340-5058

**M112.** Li, Q., & Vasarhelyi, M. A. (2018). Developing a cognitive assistant for the audit plan brainstorming session. *The International Journal of Digital Accounting Research* Vol. 18, 2018, pp. 119-140 ISSN: 2340-5058

**M111.** Rozario, A. M., & Vasarhelyi, M. A. (2018). Auditing with Smart Contracts. *The International Journal of Digital Accounting Research*, 18.

**M110** Kogan, A., Mayhew, B. & Vasarhelyi, M.A., Audit Data Analytics Research – An Application of Design Science Methodology, *Accounting Horizons*, September 2019, Vol.3, #3, 69-73.

**M109.** Alzamil, Z.S. & Vasarhelyi, M. A. (2019). A new model for effective and efficient open government data. *International Journal of Disclosure and Governance*

**M108.** Huang, F., & Vasarhelyi, M. A. (2019). Applying Robotic Process Automation (RPA) in Auditing: A Framework. *International Journal of Accounting Information Systems*



- M107.** Cong, Y., Du, H. & Vasarhelyi, M. A. (2019). Technological Disruption in Accounting and Auditing. *Journal of Emerging Technologies in Accounting*.
- M106.** Appelbaum, D. A., Kogan, A., & Vasarhelyi, M. A. (2018). Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics. *Journal of Accounting Literature*
- M105.** Rozario, A., Moffitt, K., & Vasarhelyi, M.A. (2018). Robotic Process Automation for Auditing. *Journal of Emerging Technologies in Accounting*.
- M 104.** Sun, T., & Vasarhelyi, M. A. (2018). Predicting Credit Card Delinquencies: An Application of Deep Neural Network. *Intelligent Systems in Accounting, Finance and Management*.
- M103.** Chiu, T., Liu, Y., Huang, F., & Vasarhelyi, M. A. (2018). The Impact of Non-timely 10-Q filings and audit firm size on audit fees. *Managerial Auditing Journal*.
- M102.** No, W. G., Li, H., Vasarhelyi, M. A., & Wang, T. (2018). SEC's Cybersecurity Disclosure Guidance and Disclosed Cybersecurity Risk Factors. *International Journal of Accounting Information Systems*.
- M101.** Appelbaum, D. A., Kogan, A., & Vasarhelyi, M. A. (2018). Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics. *Journal of Accounting Literature*, 40(January), 83–101.
- M100.1** Zhang, L., Pei, D., & Vasarhelyi, M. A. (2017). Toward a new business reporting model. *Journal of Emerging Technologies in Accounting*, 14(2), 1-15.
- M99.** Appelbaum, D., Kogan, A., & Vasarhelyi, M. A. (2017). Big Data and analytics in the modern audit engagement: Research needs. *Auditing: A Journal of Practice and Theory*.
- M98.** Chakraborty, V., & Vasarhelyi, M. A. (2017). A hybrid method for taxonomy creation. *The International Journal of Digital Accounting Research*, 17(23), 33-65.
- M97.** No, W. G., & Vasarhelyi, M. A. (2017). Cybersecurity and Continuous Assurance. *Journal of Emerging Technologies in Accounting*, 14(1), 1-12.
- M96.** Appelbaum, D., Kogan, A., Vasarhelyi, M., & Yan, Z. (2017). Impact of business analytics and enterprise systems on managerial accounting. *International Journal of Accounting Information Systems*, 25, 29-44.
- M95.** Chiu, T., Wang, Y., & Vasarhelyi, M. A. (2017). A Framework of Applying Process Mining for Fraud Scheme Detection. *Under review at Managerial Auditing Journal*.
- M94.** Cong, Y., Du, H., & Vasarhelyi, M. A. (2017). Are XBRL Files Being Accessed? Evidence from the SEC EDGAR Log File Data Set. *Journal of Information Systems*.

- M93.** Issa, H., Sun, T., & Vasarhelyi, M. A. (2016). Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation. *Journal of Emerging Technologies in Accounting*, 13(2), 1-20.
- M92.** Dai, J., & Vasarhelyi, M. A. (2016). Imagineering Audit 4.0. *Journal of Emerging Technologies in Accounting*, 13(1), 1-15.
- M91.** Appelbaum, D., Kogan, A., & Vasarhelyi, M. A. (2017). Big Data and Analytics in the Modern Audit Engagement: Research Needs. *Auditing: A Journal of Practice and Theory*.
- M90.** Dai, J., & Vasarhelyi, M. A. (2017). Toward blockchain-based accounting and assurance. *Journal of Information Systems*. 31(3), 5-21.
- M89.** Appelbaum, D., Kozlowski, S., Vasarhelyi, M. A., & White, J. (2016). Designing CA/CM to fit not-for-profit organizations. *Managerial Auditing Journal*, 31(1), 87-110.
- M88.** Brown-Liburd, H., & Vasarhelyi, M. A. (2015). Big Data and Audit Evidence. *Journal of Emerging Technologies in Accounting*, 12(1), 1-16.
- M87.** Sun, T., Alles, M., & Vasarhelyi, M. A. (2015). Adopting continuous auditing: A cross-sectional comparison between China and the United States. *Managerial Auditing Journal*, 30(2), 176-204.
- M86.** Chiu, V., Gershberg, T., Sannella, A. J., & Vasarhelyi, M. A. (2014). Does a Live Instructor Matter? *Journal of Emerging Technologies in Accounting*, 11(1), 1-25.
- M85.** Chiu, V., Liu, Q., & Vasarhelyi, M. A. (2014). The development and intellectual structure of continuous auditing research. *Journal of Accounting Literature*, 33(1), 37-57.
- M84.** Lombardi, D. R., Bloch, R., & Vasarhelyi, M. A. (2014). The Current State and Future of the Audit Profession. *Current Issues in Auditing*, 9(1), P10-P16.
- M83.** Krahel, J. P., & Vasarhelyi, M. A. (2014). AIS as a facilitator of accounting change: Technology, practice, and education. *Journal of Information Systems*, 28(2), 1-15.
- M82.** Lombardi, D. R., Vasarhelyi, M. A., & Verver, J. (2014). Continuous Controls Monitoring: A Case Study. *Journal of Emerging Technologies in Accounting*, 11(1), 83-98.
- M81.** Kogan, A., Alles, M. G., Vasarhelyi, M. A., & Wu, J. (2014). Design and evaluation of a continuous data level auditing system. *Auditing: A Journal of Practice & Theory*, 33(4), 221-245.
- M80.** Jans, M., Alles, M. G., & Vasarhelyi, M. A. (2014). A field study on the use of process mining of event logs as an analytical procedure in auditing. *The Accounting Review*, 89(5), 1751-1773.
- M79.** A. Vasarhelyi, M., & Romero, S. (2014). Technology in audit engagements: a case

study. *Managerial Auditing Journal*, 29(4), 350-365.

**M78.** Lombardi, D. R., Bloch, R., & Vasarhelyi, M. A. (2014). The future of audit. *Journal of Information Systems and Technology Management*, 11(1), 21-32.

**M77.** Vasarhelyi, M.A., Kogan, A., & Tuttle, B. (2015). Big data in accounting: An overview. *Accounting Horizons*, 29(2), 381-396.

**M76.** Liu, Q., & Vasarhelyi, M. A. (2014). Big questions in AIS research: Measurement, information processing, data analysis, and reporting. *Journal of Information Systems*, 28(1), 1-17.

**M75.** Chakraborty, V., Chiu, V., & Vasarhelyi, M. (2014). Automatic classification of accounting literature. *International Journal of Accounting Information Systems*, 15(2), 122-148.

**M74.** Alles, M., & Vasarhelyi, M. A. (2014). Thick data: adding context to big data to enhance auditability. *International Journal of Auditing Technology*, 2(2), 95-108.

**M73.** Kim, J., Nicolaou, A. I., & Vasarhelyi, M. A. (2013). The Impact of Enterprise Resource Planning (ERP) Systems on the Audit Report Lag. *Journal of Emerging Technologies in Accounting*, 10(1), 63-88.

**M72.** Moffitt, K. C., & Vasarhelyi, M. A. (2013). AIS in an age of big data. *Journal of information systems*, 27(2), 1-19.

**M71.** Vasarhelyi, M. A. (2013). Formalization of standards, automation, robots, and IT governance. *Journal of information systems*, 27(1), 1-11.

**M70.** Jans, M., Alles, M., & Vasarhelyi, M. (2013). The case for process mining in auditing: Sources of value added and areas of application. *International Journal of Accounting Information Systems*, 14(1), 1-20.

**M69.** Kuenkaikaew, S., & Vasarhelyi, M. A. (2013). The Predictive Audit Framework. *International Journal of Digital Accounting Research*. Vol. 13, 37-71

**M68.** Du, H., Vasarhelyi, M. A., & Zheng, X. (2013). XBRL mandate: Thousands of filing errors and so what? *Journal of Information Systems*, 27(1), 61-78.

**M67.** Alles, M. G., Kogan, A., & Vasarhelyi, M. A. (2013). Collaborative design research: Lessons from continuous auditing. *International Journal of Accounting Information Systems*, 14(2), 104-112.

**M66.** Kim, Y., & Vasarhelyi, M. A. (2012). A model to detect potentially fraudulent/abnormal wires of an insurance company: An unsupervised rule-based approach. *Journal of Emerging Technologies in Accounting*, 9(1), 95-110.

- M65.** Romero, S., Gal, G., Mock, T. J., & Vasarhelyi, M. A. (2012). A measurement theory perspective on business measurement. *Journal of Emerging Technologies in Accounting*, 9(1), 1-24.
- M64.** Vasarhelyi, M. A., Alles, M., Kuenkaikaew, S., & Littley, J. (2012). The acceptance and adoption of continuous auditing by internal auditors: A micro analysis. *International Journal of Accounting Information Systems*, 13(3), 267-281.
- M63.** Vasarhelyi, M. A. (2012). Financial accounting standards should not matter: It's just a layer. *Journal of Information Systems*, 26(2), 1-11.
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- L11.** Vasarhelyi, Miklos, and R. O. Barthol. "Resistencia a Implantacao de Sistemas de Informacao Gerencial." *Revista de Administracao de Empresas*. March – April 1975.
- L10.** Vasarhelyi, Miklos, Theodore J. Mock, and John C. Fellingham. "The Use of Information and Gaming in Information Systems Research." *Proceedings of the 1974 Winter Simulation Conference*. Washington, D.C., January 1974.
- L09.** Vasarhelyi, Miklos, and Theodore J. Mock. "Sistemas de Informacao para Administracao." *Revista de Administracao de Empresas*. July – August 1974.
- L08.** Vasarhelyi, Miklos, and Daniel Schwabe. "Editores de Texto: Uma Experiencia em APL." *Proceedings of the Brazilian National Data Processing Meeting*. Internet Column for the ISACA Journal (Alexander Kogan and Ephraim Sudit). September 1974.
- L07.** Vasarhelyi, Miklos, and Theodore J. Mock. "Interactive Budgeting Models: A Simulation Tool for MIS Education." *Proceedings of the 1973 Winter Simulation Conference*. San Francisco, CA, January 1973.
- L06.** Vasarhelyi, Miklos, and Theodore J. Mock. "The Art of Online Debugging." *Proceedings of the Online 72 Conference*. England, (1972).
- L05.** Vasarhelyi, Miklos. "Simulation: A Tool for Design and Pre-Implementation Testing of Large Scale Software Systems." *Proceedings of the 1971 Winter Simulation Conference*. New York. (1971).
- L04.** Vasarhelyi, Miklos, J. F. Rockart, and L. Wakeman. "Familosa I." *Intercollegiate Case Clearing House*. Case #9-177-600.

**L03.** Vasarhelyi, Miklos, L. Wakeman, and Platte III Amstutz. "Familara II." *Intercollegiate Case Clearing House*. Case #8-177-601. January 1969.

**L02.** Vasarhelyi, Miklos, Lin W. Thomas, Robert Benkaim, and Carlos Duclos Luis. "TREAT System Manual."

**L01.** Vasarhelyi, Miklos, Lin W. Thomas, and Ian Daley. "TREAT Instructor's Manual."

## **FEATURED ARTICLES**

**F07.** "Contabilidade Tecnologia e Inovação." *Revista Transparência do Ibracon, Instituto Dos Auditores Independentes Do Brasil*. June, 2018. Ano 8 No. 30.

**F06.** Niesche, Christopher. "Beyond Plain Vanilla" *ITBDigital.Com*. April 2014. 51-53 (Forthcoming)

**F05.** Srivastava, Rajendra. "An Introduction to Evidential Reasoning for Decision Making Under Uncertainty: Bayesian and belief function perspectives." *International Journal of Accounting Information Systems*. Volume 12, issue 2., pp. 126 - 135. June. 2011.

**F04.** Kelly, Susan. "Monitoring the Monitors." *Treasury and Risk Magazine*. November 2009.

**F03.** McCann, David. "Doing the Internal Audit-Management Dance." *CFO*. 10 November 2009.

**F02.** Krell, Eric. "Continuous Controls Monitoring Case Study." *Big Fat Finance Blog*. 18 November 2009.

**F01.** McCann, David. "Internal Audit: The Continuous Conundrum." *CFO*. 18 September 2009.

## **COMMITTEE REPORTS**

**C07.** Vasarhelyi, Miklos. "Reports of the American Accounting Association Follow-up Committee on the Future Structure, Content and Scope of Accounting Education." (1987-1988).

**C06.** Vasarhelyi, Miklos. "The Professional Environment Committee." (1986-1987).

**C05.** Vasarhelyi, Miklos. "Report of the Task Force on New Technology in Auditing." AAA. July 1986.

**C04.** Vasarhelyi, Miklos. "Report of Contemporary Approaches to Teaching Accounting Information Systems." AAA. October 1986.

**C03.** Vasarhelyi, Miklos. "The Usage of Computers in Auditing Teaching and Research." Report of the Technical Committee of the AAA Audit Section. June 1983.

**C02.** Vasarhelyi, Miklos. "Control Objectives." EDP Auditors Foundation. (1980).

**C01.** Vasarhelyi, Miklos, R. H. Ashton, and M. J. Barrett. "Report of the Committee on Human Information Processing." AAA. Sarasota, FL, August 1977.

## **RESEARCH IN PROGRESS/WORKING PAPERS**

*Vasarhelyi, Miklos. Continuous Assurance and Monitoring of Complex Systems.*

*Vasarhelyi, Miklos. Natural Language Properties and the Tagging of XBRL Statements.*

*Vasarhelyi, Miklos. Market Reaction to Financial Statement Semantics.*

*Vasarhelyi, Miklos, Michael G. Alles, and Alexander Kogan. "Principles and Problems of Audit Automation as a Precursor to Continuous Auditing."*

*Vasarhelyi, Miklos, Michael Alles, Alexander Kogan, and Jia Wu. "The Implications of Unconstrained Data Availability and Aggregation Choice on Continuous Auditing Procedures."*

## **OTHER UNPUBLISHED PAPERS<sub>[MV1]</sub>**

**022.** *Vasarhelyi, Miklos, Alexander Kogan and Ephraim F. Sudit "Issues in Pricing of and Accounting for Internet Packet Delivery Service." (June 1998)*

**021.** *Vasarhelyi, Miklos and David C.H. Yang. "The Integration of Financial Accounting Databases Into a Management Information System." (March 1986)*

**020.** *Vasarhelyi, Miklos. "Reliability Theory and Internal Control Evaluation" (April 1985)*

**019.** *Vasarhelyi, Miklos. "The Paperless Classroom" (November 1984)*

**018.** *Vasarhelyi, Miklos. "Cognitive Style and Information System Design"*

**017.** *Lin, Thomas. Mock, Theodore., Lauren Newton and Miklos Vasarhelyi. "A Review of Audit Research." (October 1979) Working paper N183A*

**016.** *Vasarhelyi, Miklos and Paul Gray. "Personnel Planning for CPA Firms." (April 1978)*

**015.** *Vasarhelyi, Miklos. "Audit of Computer Readable Records: A study of Process." (December 1978)*

**014.** *Vasarhelyi, Miklos and Theodore J. Mock. "An Investigation of Cognitive Style and Accounting Information Structures within two Experimental Settings." Working Paper #1 (January 1977)*

**013.** *Vasarhelyi, Miklos and Theodore J. Mock. "An Information Processing Analysis of Budget Variance Information." (July, 1977)*

**012.** *Vasarhelyi, Miklos and Jose Carlos Sardinha, "Classroom Allocation: A Heuristic Application of APL." (Sept, 1976)*

**011.** *Mock, Theodore, M. Vasarhelyi and John Howard. "The APPCO Automated System and its use in an Integrated MBA Program." (1975)*



- 010.** Vasarhelyi, Miklos, Theodore J. Mock and Frank Ewing-Chow. "An Investigation into Cognitive styles and Patterns of Behavior within an Investment Framework." August 1975
- 009.** Vasarhelyi, Miklos and John Clark Fellingham, "Simulation of Large Software System: Implementation, Methodology and Utilization of APL"
- 008.** Vasarhelyi, Miklos. "An Experimental Study of User Perception of Inflation Accounting Data."
- 007.** Vasarhelyi, Miklos and Theodore J. Mock. "Some Implication of feedback systems in the accounting Process"
- 006.** Vasarhelyi, Miklos., M. Pereira da Silva, Murilo de Gusmao Pinto Lopes. "Similacao De Sistemas De Informacao: Uma Experiencia De Similacao Do Sistema IMS Usando GPSS."
- 005.** Vasarhelyi, Miklos and Michael L. Moore. "Inflation and Taxation: A Comparison of the Brazilian and American Cases."
- 004.** Vasarhelyi, Miklos "Working Paper Automation: An Audit Decisions Support Tool."
- 003.** Vasarhelyi, Miklos "Accounting Information and Stock Market Decisions: A Laboratory study."
- 002.** Vasarhelyi, Miklos "Empirical Testing of Dichotomous Cognitive Style Framework."
- 001.** Vasarhelyi, Miklos. "The Determination of Conjoint Materiality: A Simulation study."

## **FUNDED RESEARCH & FUND RAISING**

Principal Investigator RADAR project, 2018-2020.

Principal investigator for Itau Unibanco, 2009-2015.

Principal investigator of KPMG funding for CARLAB, 2004-2015.

Vasarhelyi, Miklos, Alexander Kogan, and R. Srivastava - Joint Principal Investigator of the EAAT project on the futurity of auditing and the scorecard of business. Funded by the Ernst & Young Foundation, 2000.

Vasarhelyi, Miklos, Alexander Kogan, B. Schlosser, and Ephraim Sudit - The Rutgers Accounting Web. Commissioned by NCAIR, 1994-1997.

Vasarhelyi, Miklos, and F. B. Halper - Principal Investigator of "Continuous Control Monitoring." Commissioned by the Institute of Internal Auditors, 1991.

Project coordinator of "Accounting As An Information Function." Commissioned by the Accounting Education Change Commission, 1990.

Chair of Computer Committee at the Graduate School of Business, Columbia University. Obtained

*funding for the \$3 million equivalent computer project joint with IBM.*

*Single investigator. "Databases in Accounting Research." A research monograph commissioned by the American Accounting Association, 1984.*

*Project coordinator. "Inflation and Pension Accounting Data Banks: 1981-1983." Funded by IBM, Morgan Guarantee Trust, Shell Oil, Exxon, and General Electric, 1982-1983.*

*Project coordinator. "Inflation and Pension Accounting Data Banks: 1979-1980." Funded by the Financial Accounting Standards Board, 1981.*

*Principal investigator. "A Project for Maintenance, Adaptation, and Presentation of the TREAT System." Funded by the Touche Ross Foundation, 1980.*

*Principal investigator. "Experimental Studies on the Measurement of Internal Controls." Funded by Peat Marwick, Mitchell Foundations Program of Research Opportunities in Auditing, 1979.*

*Principal investigator on the 2 year project. "Educational Research in Computer Auditing, Computer Audit Package Simulation." Funded by the Touche Ross Foundation, 1978.*

*Obtained about \$2 million in 1973 from Brazilian Planning Ministry and USAID for hardware expansion at the Rio Datacenter.*

## **PROFESSIONAL ACTIVITIES/SERVICE**

### **EDITORIAL BOARD PARTICIPATION: PAST & PRESENT**

**E08.** *Editor, Journal of Emerging Technologies in Accounting (2015-present)*

**E07.** *Editor, Journal of Information Systems (2012-2014)*

**E06.** *Co – Editor, International Journal of Digital Accounting Research (2004-Present)*

**E05.** *Founding Editor, Journal of Emerging Technologies in Accounting (JETA) (2002-2008)*

**E04.** *Editorial Board, ISACA Journal*

**E03.** *Editorial Board, International Journal of Accounting Information Systems*

**E02.** *Past Editorial Boards: Auditing: A Journal of Practice and Theory, Journal of Accounting Education, Advances in Accounting, Advances in Management Information Systems, Journal of Information Systems, Information Systems Audit and Control Journal, International Journal of Artificial Intelligence and Expert Systems, and International Journal of Information Integrity*

**E01.** *Ad Hoc Referee for The Accounting Review, Journal of Accounting Research, Management Science, Accounting Horizons, National Science Foundation, and several others.*

**SELECTED SCHOLARLY PAPERS, LECTURES, CONFERENCES, & OTHERS**

**S17.** *Chaired Ph.D. Committees of Silvia Romero, Vasundra Chakraborty, and YongBum Kim.*

**S16.** *Over 20 presentations in the 1995/1996 academic year on issues about the Internet.*

**S15.** *Member of the Technology Advisory Committee of the AAA, IMA, and IIA.*

**S14.** *Program coordinator for the First and Second Brazilian National meeting on Management Information Systems (1973/1974) as well as multiple seminars for executives in several states of Brazil on Accounting and Computer subjects. These seminars were for the Brazilian Armed Forces, Ministry of Planning, and IBM.*

**S13.** *Chairman of sessions at AIDS, AAA, and TIMS meetings at several occasions; both were at regional and national levels.*

**S12.** *Presented papers at all National AAA meetings since 1974. Presented papers at the Western and Northwestern AAA regional meetings. Presented papers at TIMS, AIDS, ACM, ICIS, and SMIS meetings.*

**S11.** *Participant in the Touche Ross STRATA and TRUEBLOOD seminars, Deloitte Haskins & Sells AUDITAPE and AUDASSIST seminars, Ernst & Whinney's Statistical Sampling seminars, and several others.*

**S10.** *Participant at numerous Audit Research conferences, including in Georgia, North Carolina, Texas, Florida, Illinois, USC, and Kansas.*

**S09.** *Presented papers at the West Coast Financial Reporting Group in December 1977 and February 1978.*

**S08.** *Directed and taught in the Financial Planning and Control Seminar of Columbia University, Arden House in 1979-1985. Taught in the Commercial Banking Program, Consumer Credit Program, and the Financial Management Program at the Arden House.*

**S07.** *Presented tutorials on the TREAT (Terminal Related Educational Audit Tool) at the South Western (Houston), Western (Reno), Northeastern (New York), Ohio (Bowling Green), Midwestern (Chicago), Southeastern (Columbia, NC), and National (Honolulu and Boston) meetings of the AAA in 1979-1980. Presented tutorials on the RE-TREAT system at the Southeastern (Biloxi, Miss.) and Northeastern (Boston, Mass) regional meetings of the AAA in 1984.*

**S06.** *Presented sections at the AICPA Computer Conference in Atlanta in 1983 and 1984. Presented*

*a paper at the IIA International Conference at Chicago in 1984. Presented at NAA, IIA and SIGAPL meetings in 1985. Presented at the EDPAA conferences in 1991 and 1992, as well as many IIA conferences in the 1985 through 1992 period.*

**S05.** *Member of the Publications and Education Committees of the MAS section of the AAA in 1978. Chairman of the first technical committee of the Audit section of the AAA: "Committee on the Usage of Computers in Audit Education and Research" in 1980-1981. Member of the AAA "Committee on Notable Contributions to the Accounting Literature" in 1980-1981. Member of the AAA "Committee on the Usage of Computers in Accounting Education" during 1983-1984 and 1985-1986. Member of the AAA "Committee on Technology Assessment of the Audit Section" in 1985-1986.*

**S04.** *Member of the Electronic Materials Committee in 1994 and 1995, and of the Electronic Dissemination Committee in 1995 and 1996 of the American Accounting Association.*

**S03.** *Director of Research, American Accounting Association, AI/ES section, 1991-1993, 1995.*

**S02.** *Editor, Rutgers Accounting and Information Systems Research Series, publisher Markus Wiener Inc.*

**S01.** *Member and sometimes chair of many committees at USC, Columbia, Bell Labs and Rutgers. More recently chair of the Computer Policy Committee at Rutgers and Bell Labs, as well as several functions at the Provost Advisory Board of the Rutgers Newark campus.*

## **PATENTS**

**P01.** *Applications of an Intelligent Financial Reporting and Auditing Agent with Net Knowledge(FRAANK)*

## **AWARDS & HONORS**

**A.30** *AAA – AICPA sponsored Notable contributions to Accounting Literature Award (with Jun Dai)*

**A.29.** *AICPA Distinguished Achievement in Accounting Education Award, AAA Annual Meeting, Aug 2018*

**A.28.** *The Bright Idea Award for "Imagineering Audit 4.0" by the Stillman School of Business at Seton Hall University, October 2017*

**A.27.** *Collar of Merit of the Tribunal of Accounts of the Union, October 2016*

**A.26.** *2016 Rutgers Business School Dean's Meritorious Award*

**A.25.** *American Association Outstanding Educator Award, August 2013<sub>[MV2]</sub>*

**A.24.** *2011 Outstanding Educator Award, by AAA Strategic Emerging*

*Technologies Section. August 2011*

**A.23.** *ISACA New York Metropolitan Chapter, Joseph, J. Wasserman Award, June 2011*

**A22.** *CPA Australia Research Lecture, Medal from University of Melburn October 2010*

**A21.** *Award for "Notable Contribution to the Literature for Continuous Audit of Online Systems" by AAA August 2010.*

**A20.** *Academic Advocate for ISACA. (2008-2012)*

**A19.** *The Bright Idea Award for "Reengineering Business Reporting: Creating a Test Bed for Technology Based Reporting" by the Stillman School of Business at Seton Hall University and the NJPRO Foundation, September 2009.*

**A18.** *Special Service Award, AIET AAA for two times editorship of JETA, August 2008.*

**A17.** *Best Paper Award for "An Evidential Reasoning Approach to Sarbanes-Oxley Mandated Internal Control Risk Assessment", 5<sup>th</sup> ICESAL, July 2008.*

**A16.** *The Bright Idea Award for Accounting sponsored by the Stillman School of Business at Seton Hall University and the NJPRO Foundation for "Guarding the Auditing Guards", September 2007.*

**A15.** *The Officer's Cross of the Order of Merit of the Republic of Hungary, the President of the Republic of Hungary, 2005.*

**A14.** *Professor Honoris Causa, Babes Bolyai University, 2005.*

**A13.** *Senior Fulbright Fellow, 2005.*

**A12.** *Research Award, AIET AAA, 2002.*

**A11.** *Outstanding Service Award, AAA, 1998.*

**A10.** *Chair of AAA – Artificial Intelligence/Expert Systems section, 1997.*

**A09.** *Hall of Fame, AAA – North East, 1995.*

**A08.** *Exceptional Contributions Award, AT&T Bell Laboratories, 1987, 1988, 1989.*

**A07.** *Summer Deering Fellow, Columbia University, 1979, 1980, 1981, and 1982.*

**A06.** *Research Award, Commerce Associates, USC, 1975.*

**A05.** *Invited Speaker, Brazilian National Computer meeting, 1974.*

**A04.** *United States Agency for International Development Fellowship, 1972-1974.*

**A03.** *Beta Gamma Sigma, 1972.*

## **PERSONAL**

### **PROFESSIONAL MEMBERSHIPS**

*American Accounting Association (AAA)*

*Institute for Internal Auditors*

*Institute for Management Accountants*

*AICPA*

*ISACA*

### **LANGUAGES SPOKEN**

*English, French, Hungarian, Portuguese, and Spanish*

### **SOME RECENT COURSES TAUGHT**

**PhD Level:**

*Auditing Research Methodology*

**MBA Level:**

*Accounting in a Digital Era & Management Accounting*

*Cooking the Books*

*Introduction to Information Technology*

*Auditing*

*Advanced Design and Development of Information Systems (Expert Systems and AI)*

*Financial Statement Analysis (Using some cyber technology)*

## **COMMITTEES**

### **Academic**

*Rutgers Newark Technology Policy Committee (2008-2009)*

*Rutgers Newark Planning Committee (2008-2009)*

*Rutgers Newark Faculty Council Representative (2005-2021)*

*Rutgers Business School IEMBA Academic Advisory Committee*

*Rutgers Business School GEMBA Committee*

*Chair, ABEIS Recruiting Committee*

*Chair, RBS research centers committee (2018-present)*

*PhD Program Director ABEIS (1989-2021)*

*Rutgers GSM Planning / Special Strategy Committee*

*Financial Reporting Committee-IMA*

*Financial Reporting Committee of the AICPA*

## **Professional**

*American Accounting Association's Outstanding Accounting Educator Award Committee*

*Chair of the Global Communications Committee of the IAFEI*

*American Accounting Association's Program Advisory Committee (1997, 1998, 2002)*

*American Institute of Certified Public Accountants – Systems Reliability Committee*

*AICPA – Liaison of SYSTRUST with the XBRL committee*

*Institute of Management Accountants – Information Technology Committee*

*New Jersey Society of Certified Public Accountants – Technology Advisory Committee*

## **PROFESSIONAL ACTIVITIES**

### **Boards (Past & Present):**

#### **Directors**

§ *BZL Fund (NYSE)*

§ *Edgar Online (EDGAR, Nasdaq)*

§ *IMA*

§ *3 private companies*

#### **Advisory**

§ *Lukka*

§ *Goldridge*

§ *Market Matrix*

§ *2 private companies*

### **Executive Seminars / Action Learning**

#### **Corporate (2001-2002):**

§ *GE*

§ *J&J*

§ *Eli Lilly*

§ *Volvo*

§ *Pirelli*

§ *Baxter*

§ *Teleste*

§ *Boeing*

§ *BHP*

§ *AT&T*

§ *Honeywell*

#### **University:**

§ *Columbia*

§ *Rutgers EMBA (Beijing, Shanghai, Singapore)*

§ *Monaco*

§ University Bocconi (Milan)

§ Nordic

### **SELECTED INTERNATIONAL EXECUTIVE SEMINARS**

**S13.** 1998-2005: International University of Monaco, ISM, Managerial Accounting.

**S12.** 1996-2009: Theseus Institute, France E-Commerce, CRM, Digital Economy.

**S11.** 1994, 1995, 1996: Advanced Financial Management Executive Program, Arden House, Columbia University.

**S10.** 1995: Catho Group (Brazil): Using the Internet seminars.

**S09.** 1994 & 1995: Theseus Institute (France): Accounting for Managers and Information Systems Management.

**S08.** 1986: Arden House: Accounting & Finance for the Nonfinancial Executive, Financial Management Program, Bank Management Program.

**S07.** 1985: AT&T Bell Laboratories: Accounting & Finance Seminar. Arden House: Accounting & Finance for the Nonfinancial Executive, Financial Management Program, Alumni Consumer Credit, Management of Financial Institutions.

**S06.** 1984: Bell & Howell, EDP Audit Seminar. AT&T Bell Laboratories: Accounting & Finance Seminar. Curacao: Office Automation, MIS. Sao Paulo, Brazil: MIS, EDP Audit. Arden House: Accounting & Finance for the Nonfinancial Executive, Financial Management Program, Bank Management Program, Consumer Credit Program.

**S05.** 1983: Curacao: Word Processing, MIS. Arden House: Accounting & Finance for the Nonfinancial Executive, Financial Management Program, Bank Management Program.

**S04.** 1982: Sao Paulo, Brazil: MIS. Curacao & Aruba: MIS, EDP audit. Universita Luigi Bocconi & Studio Ambrosetti, Milan Italy: EDP audit Bogotta & Medellin, Colombia: Accounting & Finance Arden House: Accounting & Finance for the Nonfinancial Executive, Financial Management Program, Bank Management Program.

**S03.** 1981: Rio de Janeiro & Sao Paulo, Brazil: Audit of Online Systems, EDP audit. Santiago, Chile: EDP audit. Cali & Barranquilla, Colombia: Financial Information Systems. Arden House: Accounting & Finance for the Nonfinancial Executive, Financial Management Program, Bank Management Program.

**S02.** 1980: Monterrey, Mexico: Accounting & Finance. Sao Paulo, Brazil: EDP audit, computers in accounting & finance. Cartagena & Barranquilla, Colombia: computers in accounting &



*finance. Arden House: Accounting & Finance for the Nonfinancial Executive.*

**S01.** 1979: Curitiba, Recife & Foz do Iguassu: Computers in Accounting & Finance, EDP audit. Arden House: Accounting & Finance for the Nonfinancial Executive.

## **SELECTED ACTIVITIES (JANUARY 1996 - 2019)**

### **2019**

*September 17<sup>th</sup>, 2019 – Keynote Speaker at the 39<sup>th</sup> edition CONBRAI 2019 hosted by the IIA in Florianopolis, Brazil and presented “Technological Innovation in Continuous Audit and Data Analytics.”*

*September 13<sup>th</sup>, 2019 – Keynote Speaker at RSM Nederland Accountants. NV Course week in Netherlands*

*July 15<sup>th</sup> -16<sup>th</sup>, 2019 - Attended the 8th Annual Municipal Finance Conference at the Brookings Institution in Washington D.C. and presented the “Big Data based Government Economic Monitoring & Targeted Action” (GEM) illustrating the city of Newark.*

*July 8<sup>th</sup> & 9<sup>th</sup>, 2019 - Attended the “Digital Transformation of Audit program” in the University of Pisa, Italy at the 2019 Summer School In Public Auditing And Accountability and presented “Process mining of event logs in audit -opportunities and challenges.” and “Digital transformation of audit –Trends, challenges and opportunities.”*

*June 11<sup>th</sup>, 2019 – Attended the “Process, Risk, and Technology Summit” hosted by EisnerAmper in Iselin, NJ and Presented “Trends in Accounting and Emerging Technology; what is the Future of the Profession.”*

*April 4<sup>th</sup> – 5<sup>th</sup>, 2019 – Attended PCAOB’s AAA annual meeting in Washington, D.C.*

*March 21<sup>st</sup>- 22<sup>nd</sup>, 2019 – Co-Chair of the 44<sup>th</sup> WCARS in Seville, Spain and Presented, “Artificial Intelligence in Auditing and Accounting.”*

*February 2019 – Taught in the IEMBA Program in Singapore.*

*January 10<sup>th</sup> - 12<sup>th</sup>, 2019- Attended the “AIS/SET Midyear Meeting” in San Diego, Texas to present “Enterprise Crowdsourcing Innovation in the Big 4 Consulting Firm.”*

### **2018**

*November 29<sup>th</sup>, 2018 - Attended the “2018 Rutgers Governmental Accounting and Auditing Update Conference” at Douglass College Center to present “Future of the Audit Profession.”*

*October 10<sup>th</sup>, 2018 – Attended the PCAOB Data and Technology Task Force Meeting in Washington, DC*

*August 3-8<sup>th</sup>, 2018 - Attended the American Accounting Association Annual Meeting as a Panelist and presented " Accounting for Change: Incorporating emerging technologies into the Accounting Profession."*

*July 26<sup>th</sup>, 2018 - Presented "The Big Data Value Chain in the Auditing Process" at the Public Auditing and Accounting Data Mining and Analytics Summer Session at the University of Pisa in Italy.*

*June 13<sup>th</sup>, 2018 - Co-Chair of the 3rd Public Sector Accounting and Data Analytics Colloquium in Rio de Janeiro at Fundacion Gentilio Vargas (FGV). Presented "AI and Analytics in Public Sector Accounting and Assurance."*

*June 11-12<sup>th</sup>, 2018- Keynote Speaker at IBRACION Conference in San Paulo, Brazil. Presented "The Future of the Profession" at the Brazilian Conference on Independent Auditors. Panelist on "Practical Experiences of the Application of New Technologies in Independent Auditing"*

*June 8<sup>th</sup>, 2018 - Co-Chair & Presenter at the 42nd World Continuous Auditing and Reporting Symposium in Florianopolis, Brazil at the University of Santa Catarina. Presented RADAR (Rutgers AICPA Data Analytics Research Initiative) and ADA (Audit Data Analytics)*

*June 6<sup>th</sup>, 2018 – Presented "The Future of Audit" a perspective from the Rutgers AICPA Data Analytics Research Initiative at the International Symposium of Accounting Information Systems (ISAIS) at the University of Melbourne, Australia.*

*May 14, 2018 – Attended the Elevate Conference at KPMG in Chicago, Illinois.*

*May 7-8, 2018 – Guest Speaker at Durham University, United Kingdom.*

*May 2-3, 2018 – Attended British Accounting and finance Association (BAFA) Conference in the United Kingdom.*

*April 26, 2018 – Presented "Ai and Technology at the service of Accounting and Auditing" as a keynote speaker at the "Brazilian Seminar on Accounting to Public Sector Costs" Conference in Brasilia, Brazil.*

*April 12-13, 2018 – Attended the PCAOB/AAA Annual Meeting in Washington, D.C.*

*March 19, 2018 –Presented "How IT is Changing the Accounting Profession and its Implications for Accounting Programs." at Bryant University in Rhode Island.*

*January 19-20, 2018 –Editor Update speaker at the AIS/SET Mid-Year Meeting of the AAA in Newport Beach, CA.*

*January 17-18, 2018 – Attended the ASEC Committee Meeting of the AICPA in New Orleans, Louisiana.*

*January 11-13, 2018 – Attended AAA Auditing Mid-Year Meeting in Portland, Oregon.*

*January 10, 2018 – Guest lecturer at the University of Seattle, Washington.*

## **2017**

*December 16, 2017 –Presented "AI/Big Data and Accounting" to the Korean Accounting Association Winter Conference and the Korean Accounting Association (KAA) in Seoul, South Korea.*

*December 15, 2017 –Presented "Fraud Detection using AI in US" to the Future Accounting Committee of Korean Accounting Association (KAA) Monthly Meeting in Seoul, South Korea.*

*December 13, 2017 –Presented "AI and Audit" to the Korean Institute of Certified Public Accountants (KICPA) Workshop in Seoul, South Korea.*

*December 9, 2017 –Presented "The RADAR Project: Analytics for the Future of Audit." at the Pre-ICIS Conference in Seoul, South Korea.*

*November 19-21, 2017 – Guest Lecturer at Zayed University in Dubai, UAE.*

*November 9-10, 2017 – Co-Chaired the 41<sup>st</sup> World Continuous Auditing and Reporting Symposium in Heulva, Spain.*

*November 6-7, 2017 – Attended the XBRL - Data Amplified Conference in Paris and presented "Automated Training & Yearly Reporting the need for RT-XBRL.*

*November 3-4, 2017 – Chaired the 40<sup>th</sup> World Continuous Auditing and Reporting Symposium at Rutgers University in Newark and served as a moderator on the AICPA/RADAR Panel.*

*October 26, 2017 – Attended the PCAOB/JAR Conference in Washington, DC.*

*October 21, 2017 – Participated as a moderator for RADAR: Rutgers AICPA Data Analytics Research Initiative at the 10th Biennial Symposium of the University of Waterloo Centre for Information Integrity and Information Systems Assurance in Waterloo, Ontario, Canada.*

*October 20, 2017 – Presented "Cyber Risk Disclosure and Cybersecurity Disclosure Guidance" at the 10th Biennial Symposium of the University of Waterloo Centre for Information Integrity and Information Systems Assurance in Waterloo, Ontario, Canada.*

*October 14, 2017 – Attended the UWCISA Conference in Toronto, Canada and presented the Rutgers AICPA - RADAR Initiative.*

*September 8, 2017 – Presented "Is Your Program Ready? D&A Program Trends" at the Accounting Is Big Data Conference in Brooklyn, NYC.*

*June 30, 2017 – Presented "Auditing, The Technological Revolution and Public Good." at the PIOB (Public Interest Oversight Board) in Madrid, Spain.*

*June 21, 2017 – Keynote speaker at 12th Iberian Conference on System and Technology. Presented "The Technological Revolution and Auditing" in Lisbon, Portugal.*

*June 14, 2017 – Participated in the Executive Round Table of NY Metropolitan Chapter of ISACA.*

*June 7, 2017 – Panelist on "Regulating Professional Skepticism in the Age of Artificial Intelligence and Data Analytics" at the 2017 Western Regional Meeting of NASBA in Couer d'Alene, Idaho.*

*May 26, 2017 – Presented the opening remarks and "AI and Analytics in Public Sector Accounting and Assurance" at the Public Sector Accounting & Data Analytics Colloquium in Rio de Janeiro, Brazil.*

*May 25, 2017 – Chair of the 39 World Continuous Auditing and Reporting Symposium held at Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo in São Paulo, Brazil.*

*May 24, 2017 – Panelist on the use of data and technology in the conduct of audits at the PCAOB Standing Advisory Group Meeting in Washington, DC.*

*May 8-9, 2017 – Presented at the 2017 International Symposium on Accounting Information Systems (ISAIS) in Valencia, Spain.*

*May 4-5, 2017 – Attended the 27th Audit and Assurance Conference in London hosted by the Auditing Special Interest Group (SIG) of the British Accounting & Finance Association (BAFA). Participated in the Financial Reporting Council (FRC) - Data Analytics Panel.*

*April 21, 2017 – Attended the annual meeting of the PCAOB and American Accounting Association in Washington, DC. Participated as a panelist on the Data and Technology panel.*

*March 10, 2017 – Presented "Data Analytics" as a plenary guest speaker at the 2017 Annual Inspections Training hosted by the PCAOB in Washington, DC.*

*March 3, 2017 – Presented "CAR-Lab and the RADAR Initiative" at the Securities and Exchange Commission in Washington, DC.*

*February 24, 2017 – Presented "Data Analytics" to the Securities and Exchange Commission in Washington, DC.*

*February 4-12, 2017 – Taught "Recent Development of Information Systems" to the International Executive MBA class in Singapore.*

*January 20-21, 2017 – Presented "The Sentiment Feature of 10-K MD&As and the Financial Misstatement Prediction: A Comparison of Deep Learning and 'Bag of Words' Approaches," "Understanding Usage and Value of Audit Analytics for Internal Auditors: An Organizational Approach," "Impact of Business Analytics and Enterprise Systems on Managerial Accounting," "Analytics in External Auditing: A Literature Review," and "Design of Decision Support System for Audit Plan and Risk Assessment" at the SET Mid-Year Meeting of the AAA in Orlando, FL.*

*January 20, 2017 – Participated on a panel entitled "The Current Value of an AIS Ph.D" at the SET Mid-Year Meeting of the AAA in Orlando, FL.*

*January 13-14, 2017 – Attended the AAA mid-year auditing meeting in Orlando, FL.*

*January 10-11, 2017 – Attended ASEC committee meeting in Fort Lauderdale, FL.*

## **2016**

*December 14, 2016 – Presented "Audit of the Future - Data Analytics, Technology, and Continuous Monitoring" at the PCAOB 10<sup>th</sup> Anniversary of the International Institute on Audit Regulation Conference in Washington DC.*

*November 4-5, 2016 – Co-chair of the 38 World Continuous Auditing and Reporting Symposium at Rutgers Business School in Newark, NJ.*

*October 24-28, 2016 – Taught mini course at Fundação Getulio Vargas, FGV, in Brazil.*

*September 19-20, 2016 - Guest speaker at governmental workshop in Jakarta – "Explaining Continuous Audit & Continuous Monitoring."*

*September 16-17, 2016 - Presented on Data Analytics to students and faculty as a visiting professor at Macquarie University – International Governance and Performance (IGAP) Research Center.*

*September 14, 2016 - Presented "Audit 4.0: New Opportunities for Auditing" at the 37 World Continuous Audit & Reporting Symposium in Brisbane, Australia.*

*August 12, 2016 - Presented "Data Analytics – Is it Fundamentally Transforming the Audit" to a meeting of the CPA Australia in Melbourne, Australia.*

*August 6-10, 2016- Attended the American Accounting Association annual meeting in New York*

*June 23-25, 2016- Keynote speaker at the AIS Educators Conference in Colorado Springs, Colorado.*

*June 14, 2016- Attended meeting at the "Public Company Accounting Oversight Board" (PCAOB) in Washington D.C.*

*June 7-8, 2016- Attended Assurance Services Executive Committee meeting of the AICPA in New York City.*

*June 3, 2016- Chair of Analytics and Open Data in the Government Sector: Brazil and the U.S and presented "Data Analytics for the Government Sector" at the Getulio Vargas Foundation (FGV) in Rio de Janeiro, Brazil.*

*June 2, 2016- Chair of 36 World Continuous Auditing & Reporting Symposium and presented "Audit 4.0 and The RADAR Initiative" at the University of San Paulo in San Paulo, Brazil.*

*May 4, 2016- Presented "Imagineering Audit 4.0" to the Beta Alpha Psi Meeting at Marist College in Poughkeepsie, NY.*

*March 18, 2016- Presented "Continuous Audit and Big Data with Audit Analytics: Research Needs" and "RADAR" presentation at a research seminar at Virginia Tech.*

*February 13-21, 2016- Taught "Web Life" in the IEMBA Singapore program.*

*January 21-23, 2016- Participated on two panels entitled "Design of Apps for Armchair Audit of Government Procurement Contracts" and "Moving Toward Continuous Audit and Big Data with Audit Analytics: Implications for Research and Practice" at the AAA - Joint Mid-Year Meeting of the AID & SET Sections in Houston, Texas.*

*January 14-16, 2016- Participated on a panel entitled "Using Information Technology & Data Analytics to Facilitate Audit Quality - What do our Students Need to Know?" at the AAA-2015 Auditing Section Mid-Year Meeting in Scottsdale, AZ.*

*January 11-13, 2016- Attended the AICPA's Assurance Services Executive Committee meeting in Sarasota, Florida*

## **2015**

*December 3, 2015- Attended Governmental Accounting Conference at RBS, New Brunswick, NJ.*

*November 6-7, 2015- Presented "An Update on the Continuous Auditing & Reporting Lab" at the 35 World Continuous Auditing & Reporting Symposium at Rutgers Business School, Newark, NJ.*

*October 1-3, 2015- Participated as a Panelist on Continuous Auditing in the 9th Biennial Symposium on Integrity and Information Systems Assurance in Toronto, Canada.*

*September 23, 2015- Presented "Audit Data Analytics" to the International Auditing and Assurance Board (IAASB) in NYC.*

*September 17, 2015- Presented "Continuous Auditing and Monitoring" at the Institute of Management Accountants meeting in Iselin, NJ.*

*August 7-11, 2015- Attended the American Accounting Association annual meeting in Chicago. Participated in the TT Workshop on August 7, 2015.*

*June 25-27, 2015- Plenary speaker at the Accounting Education Conference in Colorado Springs, Co. Presented "Audit Analytics Enabled Audit: An Education Perspective".*

*June 17-19, 2015- Attended the Ernst & Young Academic Resource Center Colloquium in Dallas, Texas.*

*June 2-3, 2015- Participated in committee meeting of the ASEC at the AICPA in New York*

*May 21, 2015- Chair of the 34 World Continuous Auditing & Reporting Symposium held in San Paulo, Brazil.*

*March 3, 2015- Presented "An External View of the Future of Audit at the Public Company Accounting Oversight Board (PCAOB) examiners workshop in Washington, DC.*

*February 7-15, 2015 - Taught "Design & Development of Information Systems" in the IEMBA Program in Singapore.*

*January 22, 2015 - Attended the AAA midyear meeting and AIS New Scholar Consortium in Charleston, SC. Presented "Design Science Research in Accounting Workshop".*

*January 13-14, 2015 - Attended Committee Meetings of the AICPA'S ASEC Committee in San Diego, CA*

## **2014**

*December 4, 2014 - Presented "Big Data Audit Analytics and Government Financial Monitoring" at the 2014 Rutgers Governmental Accounting and Auditing update conference at Douglass College.*

*November 7-8, 2014 - Co-chaired 33 World Continuous Auditing and Reporting Symposium at RBS Newark. Presented "Update to CAR Lab Projects".*

*October 31, 2014 - Visiting scholar at Reykjavik University in Iceland. Presented "Internal Audit and Continuous Monitoring Seminar".*

*September 20, 2014 - Presented "Continuous Equation: New Application in Assurance" at the 32 World Continuous Auditing and Reporting Symposium at Southwestern University of Finance and Economics in Chengdu China.*

*July 2, 2014 – Plenary speaker at the International Symposium on Accounting Information Systems at the University of Melbourne in Australia. Presented "New Environments, New Measurements and New Assurance: Paths for Change".*

*June 28, 2014 – Plenary speaker at the Accounting Information Systems Educators Conference in Golden, Colorado. Presented "The Future of AIS Education Revisited."*

*June 10, 2014 – Plenary Speaker at the 2014 Practitioners and Tech Conference sponsored by the AICPA in Las Vegas. Presented "Using Audit Analytics to Detect Fraud."*

*May 29, 2014 – Chaired and presented "Big Data and the Transformation of Auditing" at the 31<sup>st</sup> World Continuous Auditing and Reporting Symposium in Sao Paulo, Brazil.*

*May 26, 2014 – Presented "Continuous Auditing and Monitoring: A Global Perspective" at the 30<sup>th</sup> World Continuous Auditing and Reporting Symposium at Reykjavik University in Reykjavik, Iceland.*

*May 1, 2014 – Presented "Big Data Accounting and Assurance" at the EY C.A.R.A.T. Annual meeting at the University of Kansas.*

*April 24-26, 2014 – Attended and Presented "Audit Analytics: Using ACL, IDEA, & Other Data Analysis in Auditing" at the 2014 Mid-Atlantic Region Meeting held by the American Accounting Association in King of Prussia, Pennsylvania. (with Qi Liu)*

*March 19, 2014 – Presented at the Inaugural Evolution of Auditing Form hosted by CPA Australia and the International Governance and Performance Research Centre (IGAP) held in Sydney, Australia*

*March 9-20, 2014 – Visiting Scholar at MacQuarie University in Australia, where he presented seminars, meeting with the IGAP Research Center and the Department of Accounting and Corporate Governance Academic Staff and PhD Students.*

## **2013**

*December 5, 2013 – Presented "Electronic Government Reporting: A Path to Continuous Auditing in Governments" at the 2013 Rutgers Governmental Accounting & Auditing Update Conference in the Douglass College Center at Rutgers University in New Brunswick, New Jersey.*

*November 21-22, 2012 – Presented "Continuous Audit, Continuous Monitoring and Big Data" at the 29<sup>th</sup> World Continuous Auditing and Reporting Symposium in Brisbane, Australia*

*November 18, 2013 – Presented "Continuous Audit, Continuous Monitoring and Big Data: Paths for Research," in Nanjing University, in Nanjing China.*

*November 15, 2013 – Presented "Continuous Audit, Continuous Monitoring and Big Data: Paths for Research" in South Western University of Finance + Economics, in Chengdu, China.*

*November 8-9, 2013 – Chaired and Presented the "The P Card Project" at the 28<sup>th</sup> World Continuous Auditing and Reporting Symposium held in Rutgers Business School in Newark, NJ.*



*October 3-4, 2013 – Moderator for a panel in "Audit Data Analytics" at the UWCISA Symposium on "Information Integrity and Information Systems Assurance" in Toronto, Canada.*

*August 8, 2013 – Presented "Continuous Auditing and the Future of the Audit" at the AICPA EDGE Conference in Austin, Texas.*

*July 2, 2013 – Participated in the Practice Monitoring of the Future Vendor Identification Group meeting of the AICPA in New York.*

*June 28-29, 2013 – Presented a session on "The Future of Accounting Education" at the AIS Educator's Association 15th Annual Conference in Laramie, WY.*

*June 13, 2013 – Symposium Chair of the 27 World Continuous Auditing and Reporting Symposium at FEA in Sao Paulo, Brazil. Panelist on Audit Data Standards and Presenter.*

*June 10, 2013 – Presented "Continuous Audit and Monitoring" at University IT Auditors Conference at Rutgers, New Brunswick.*

*June 5-6, 2013 – Attended the Assurance Services Executive Committee Meeting of the AICPA in Las Vegas, Nevada.*

*May 21-22, 2013 – Participated in the 18th Annual Global Forum "The Next Stage of Globalization- Opportunities and Challenges" in Rio de Janeiro, Brazil.*

*May 17, 2013 – Presented "Auditoria continua/Monitoreo de Controle Continuous Auditing Analytica and workshop" The ABCS of Continuous Auditing" in 1st Encuentro International and 2nd Nacional de Control en Linea y Auditoria Continua en la Sector at La Nacional University of Colombia- Manizales (Caldas).*

*April 27, 2013 – Presented "Rethinking the Practices and Value Added of External Audit: The AICPA's Audit Data Standards (ADS) Initiative at the 6th University of Kansas International Conference on XBRL: Transparency, Assurance, and Analysis in Lawrence, Kansas.*

*April 18, 2013 – Presented research in Continuous Auditing at The Doctoral/Young Faculty Consortium in the AAA Mid Atlantic Meeting in Parsippany, New Jersey.*

*March 28, 2013 – Attended the NY Metro of ISACA Spring 2013 Conference-Data Analytics. Panelist on "Data Analytics-Barriers to Entry and Maturity Model" in New York City, New York.*

*January 8-9, 2013 – Symposium Chair and Speaker in the 26th World Continuous Auditing and Reporting Symposium at Rutgers Business School in Newark, NJ*

## **2012**

*October 24, 2012 – Presented "Predictive Audit" as keynote speaker at the CONBRAI 2012 Conference sponsored by the Institute of Internal Auditors of Brazil in Gramado, Brazil.*

*Aug 4-7, 2012 – Attended the American Accounting Association annual meeting in National Harbor, MD. Participated in the 21st Annual Strategic and Emerging Technologies workshop.*

*June 28-29, 2012 – Presented "A Measurement Theory Perspective on Financial Reporting" and "Process Mining of Event Logo in Auditing: A Field Study of Procurement at a Global Bank" at the International Symposium on Accounting Information Systems in Melbourne, Australia.*

*May 30- Jun 1, 2012 – Conference Chair at the 25<sup>th</sup> World Continuous Auditing & Reporting Symposium and presented "Audit as a Continuous Field of Business Intelligence." in Sao Paulo, Brazil.*

*May 21, 2012 – Presented "Optimizing Tax Allocation Between Countries and States in the U.S." at TTN Conference in New York, NY.*

*May 9-11, 2012 – Keynote Speaker at the 35th Annual Congress of the European Accounting Association in Ljubljana, Slovenia.*

*May 3-4, 2012 – Conference Chair and Keynote Speaker at the 24th World Continuous Auditing and Reporting Symposium titled "Continuous Auditing and XBRL Coming of Age." held at Inonu University in Malatya, Turkey.*

*March 21, 2012 – Presented "Continuous Auditing" at SIKS Master class in Smart Auditing in Vught, Netherlands.*

*March 20, 2012 – Presented "Information Management" at a workshop at Tilburg University in Tilburg, Netherlands.*

*March 10-18, 2012 – Taught "Design and Development of Information Systems" in the IEMBA program in Beijing, China.*

*March 6, 2012- Panelist on the Ross Roundtable at the "Securities Litigation after Dodd-Frank: What Happened in 2011 and What Lies Ahead?" presentation at New York University Stern School of Business.*

*January 5-7, 2012 – Participant at the AAA 2012 Information Systems Section Mid Year Meeting. Presented "The Impact of Enterprise Resource Planning (ERP) Systems on the Audit Report Log." and "Process Mining of Event Logs in Internal Auditing: A Case Study.", and participant in "The Editors Panel" at the New Scholars Consortium in Scottsdale, Arizona.*

## **2011**

*November 10-17, 2011- Visiting research scholar at the Shidler College of Business of the University of Hawaii at MANOA in Honolulu, HI.*

*November 4-5, 2011- Symposium Chair of the 23rd World Continuous Auditing and Reporting Symposium at Rutgers Business School in Newark, NJ. Presented "Innovations in CA/CM in the CAR*

LAB."

October 21-22, 2011- Presented "The Acceptance and Adoption of Continuous Auditing by Internal Auditors: A Micro Analysis." at the UWCISA 7<sup>th</sup> Biennial Research Symposium in Toronto, Canada.

October 14-21, 2011- Taught "Web Life" in the International Executive MBA program in Shanghai, China.

September 22, 2011- Presented "Fraud Detection, Analytics & Continuous Monitoring: Corporate Experiences." at 4th Annual Fraud Seminar at Rutgers Business School in Newark, NJ.

August 5-9, 2011- Panelist on "Data, Blog, and Process Mining" and "The Future of Auditing: An Update". Participated in Workshop on Strategic and Emerging Technologies (SET) at the American Accounting Association meeting in Denver, CO.

July 12-10, 2011- Keynote speaker at the 8th International Conference on Enterprise Systems, Accounting, and Logistics in Thassos, Greece. Presented "The Coming of Age of Continuous Assurance".

June 24-25, 2011- Keynote speaker at the Accounting Information Systems Educators Conference in Fort Collins, CO. Presented "New Issues in Education with WEB Technology Based Instruction"

June 2, 2011- Conference Chair, Panelist on the 22 World Continuous Auditing and Reporting Symposium held at CONTECSI in San Paolo, Brazil

May 27-28, 2011- Presented "Process Mining: A New Research Methodology for AIS". Moderated the Research Forum on Corporate Governance and Audit Quality at Canadian Academic Accounting Association Conference in Toronto, Canada.

May 16, 2011-Presented "Optimizing Tax Allocation Among Countries in the Multinational Entity: a Tale of Many Contingencies." at TTN Seminar at Morgan Lewis Bockius LLP in New York, NY.

May 12-13, 2011-Presented "Optimizing Tax Allocation Among Countries in the Multinational Entity: a Tale of Many Contingencies." at TTN Seminar at The Bankers Club in Miami, FL

April 28-30, 2011 - Presented " Revamping the Audit Approach using Accounting Equations: Processing XBRL-tagged Data in an XBRL-tagged Top-cycle" and participated in "XBRL: Consequences to Financial Reporting, Data Analysis, Decision Support, and Others" session at 5th International Conference on XBRL: Transparency, Assurance, and Analysis, held at the University of Kansas.

April 21, 2011- Presented "Continuous Audit in a Real Time Economy" at Chancellor's Annual Research Day at Rutgers University in Newark.

April 18-19, 2011- Panelist on the Second International Symposium on AIS, in Rome, Italy.

*Presented "Duplicate Records Detection Techniques: Issues and Illustration" and "Formalization of Accounting Standards: A Necessarily Technological Evolution."*

*February 25-26, 2011-Presented "The Coming Age of Continuous Monitoring and Auditing" at the International Association of Airline Internal Auditors Workshop on Continuous Monitoring sponsored by Emirates Airlines at the Emirates Training College in Dubai, UAE.*

*January 6-8, 2011- Presented "The Remote Internal Audit" and participated on the Executive Committee Board for the AAA IS section mid-year meeting in Atlanta.*

## **2010**

*November 19, 2010 – Presented "The Coming of Age" at Weatherhead School of Management at Case Western Reserve University in Ohio.*

*November 5-6, 2010 – Conference Chair of the 21 World Continuous Auditing and Reporting Symposium at Rutgers Business School in Newark, NJ. Presented "Innovation in CA/CM in the CAR LAB".*

*October 29-30, 2010 – Attended the Accounting Doctoral Scholars Program Orientation Conference held at the Westin O'Hare Hotel in Chicago.*

*October 19, 2010 – Panelist on the Ross Roundtable at Vincent C. Ross Institute of Accounting Research New York University Stern School of Business*

*October 11-15, 2010 – Presented the 2010 CPA/University of Melbourne Research Lecture at the University of Melbourne in Australia. Participated in XBRL lecture and Accounting Seminar.*

*October 7, 2010 – Taught a Refresher Course at EDHEC School of Business in Lille, France.*

*September 14, 2010 – Chair of the Comprehensive Firm Valuation Symposium. Presented "Intangibles in a Continuous Reporting Schema" at Comprehensive Firm Valuation Symposium: "Intangibles Comes to Age," held at Rutgers Business School in Newark, New Jersey.*

*August 21-29, 2010 – Taught Managerial Accounting in the IEMBA Program in Beijing.*

*July 31-Aug4, 2010 – Presented a Research Workshop at Strategic and Emerging Technologies and participated on an XBRL panel at the Annual American Accounting Association meeting in San Francisco, CA.*

*May 19-21, 2010 – Participated on the Scientific Committee and attended the 7<sup>th</sup> International Conference on Information Systems and Technology Management at the University of Sao Paulo in Brazil.*

*May 20, 2010 – Conference Chair of the 20<sup>th</sup> World Continuous Auditing & Reporting Symposium and presented "Continuous Auditing Case Study at Itau Unibanco" in Sao Paulo, Brazil.*

*May 13-15, 2010 – Presented "Process Mining of Event Logs in Auditing: Opportunities & Challenges" at the 2010 International Symposium on Accounting Information Systems at UCF in Orlando, Florida.*

*May 4, 2010 – Presented "Continuous Monitoring, Continuous Audit and Forensics: What Management Needs to Know" at a Fraud Seminar held at Rutgers Business School in Newark, New Jersey.*

*May 3, 2010 – Attended the KU Ernst & Young Center for Auditing Research and Advanced Technology meeting in Lawrence, Kansas.*

*April 30 – May 1, 2010 – Attended the Deloitte/KU Symposium on Auditing Problems in Overland Park, Kansas.*

*January 9-17, 2010 – Taught Managerial Accounting in the IEMBA Program in Shanghai.*

## **2009**

*December. 5-13, 2009 – Taught Managerial Accounting in the IEMBA Program in Singapore.*

*December. 2009 – Taught in the IEMBA program in Beijing.*

*November. 12, 2009 – Presented "Real Time Continuous Audit Economy" at the CFO Alliance meeting in West Orange, NJ.*

*November. 8-9, 2009 – Attended the Accounting Scholars Program Orientation Conference at the Hyatt O'Hare in Chicago.*

*November. 6-7, 2009 – Chair and organizer of the 19<sup>th</sup> World Continuous Auditing and Reporting Symposium held at Rutgers Business School.*

*October. 12, 2009 – Presented "Continuous Auditing and Reporting: Recent Trends and New Perspectives" at the University of Ferrara in Italy.*

*October. 9, 2009 – Presented "Moving Towards Real Reporting & Continuous Audit" at the University of Hasselt in Belgium.*

*October. 1-3, 2009 – Presented "Principles and Problems of Audit Automation as a Precursor for Continuous Auditing" at the 6th Bi-Annual Research Symposium in Toronto, Canada.*

*September. 30-October 2, 2009 – Chair of Technical Program Committee and keynote speaker at the 1st International Conference on Digital Forensics and Cyber Crime in Albany, New York.*

*August 2, 2009 – Presented "Continuous Auditing and Continuous Control Monitoring: Case Studies of Technology Adoption in Leading Internal Audit Organizations" & "Unsupervised Fraud Detection: A Rule-Based Model in the Wire Transfer Payment Process of a Major Insurance Company in the United States" at the 18th Annual Research Workshop on Strategic and Emerging Technologies in New York City.*

*June 26, 2009 – Presented "New Perspectives on Continuous Auditing-Unibanco Project" at the International Symposium on Audit Research in Maastricht, Netherlands.*

*June 23, 2009 – Presented "Five Axioms for XBRL Tagging" at the International XBRL Conference in Paris.*

*June 4, 2009 – Conference Chair at 18<sup>th</sup> World Continuous Auditing & Reporting Conference in Sao Paulo, Brazil. Attended the 6<sup>th</sup> CONTECSI in Sao Paulo, Brazil.*

*May 18, 2009 – Conference chair and presented "The Role of Continuous Audit" at the 17<sup>th</sup> World Continuous Auditing & Reporting Conference in Thessaloniki, Greece. Attended the 2009 ICESAL Conference.*

*May 15, 2009 – Presented "Auditoria Continua" at the XII Congreso Latino Americano de Auditoria Interna y Evaluacion de Riegos in Buenos Aires, Argentina.*

*April 23-25, 2009 – Panelist on Research and Business Opportunities and Challenges in XBRL at 2009 International Conference on XBRL at University of Kansas.*

*January 22-25, 2009 – Presented a Continuous Auditing paper at the AGSM 2020 student workshop at the Anderson School of Management at University of California, Riverside.*

*January 9-19, 2009 – Taught in the IEMBA in Singapore.*

## **2008**

*December 2008 – Led Continuous Audit projects with Siemens, Unibanco, MetLife, Procter & Gamble, and Hewlett Packard.*

*December 10, 2008 – Attended a Trust/Integrity Task Force meeting for the AICPA in Chicago.*

*November 2008 – Conference Chair and organizer at the 16<sup>th</sup> World Continuous Auditing & Reporting Symposium at Rutgers Business School.*

*September 2008 – Presented at an Accounting workshop at Lehigh University.*

*September 26, 2008 – Presented "XBRL, IFRS, and Corporate Governance: Impact on the*

*Curriculum" at the CAAA/SAP AG Technology & Accounting Education Seminar at Brock University, Ontario, Canada.*

*August 2008 – Presented at the American Accounting Association in Anaheim.*

*July 31, 2008 – Attended the 2008 Trust/Data Integrity Task Force meeting held at the AICPA office in New York City.*

*July 6-8, 2008 – Conference Chair and presented "The Need for Continuous Assurance And Continuous Monitoring of Financial Services" at the 15<sup>th</sup> World Continuous Auditing & Reporting Symposium In Conjunction With the 5<sup>th</sup> International Conference On Enterprise Systems, Accounting and Logistics in Crete, Greece.*

*June 9-10, 2008 – Attended the Financial Reporting Committee meeting of the Institute of Management Accountants in Washington, DC.*

*June 4-6, 2008 – Presented "The Future of Continuous Auditing & Closing Remarks" at the 1<sup>st</sup> World Continuous Auditing Systems on Financial Institutions in Conjunction With the 5<sup>th</sup> International Congress on Technology and Information Systems in Sao Paulo, Brazil.*

*May 22-25, 2008 – Presented "Bizarre Financial Instruments & the Crisis in the Financial Sector" at the Turning Points: A Symposium of Global Thinking for a New Era in Val de Loire, France.*

*May 9, 2008 – Conference Chair and panelist on "The Need for Continuous Monitoring and Assurance of Financial Transactions" at the 2008 International Journal of Disclosure and Governance Conference In Conjunction With The 2<sup>nd</sup> Continuous Reporting Conference, Rutgers University, Newark, NJ.*

*April 26-May 4, 2008 – Taught "Managerial Accounting" in the Executive MBA Program in Beijing, China.*

*April 21, 2008 – Initiated speeches and presented "Optimal Tax Allocation in A Multi-Country Setting" at TTN Taxation Seminar in NYC.*

*April 16, 2008 – Presented "Continuous Audit: Today and Tomorrow" at ISACA in NJ.*

*March. 3-4, 2008 – Attended the Financial Reporting Committee meeting of the Institute of Management Accountants in Tampa, FL.*

*February. 19, 2008 – Presented "Implementing Continuous Audit: Some CAR LabExperiences" at Merrill Lynch.*

*January. 31-February 2, 2008 – Attended the American Accounting Association New Faculty Consortium in Leesburg, VA.*

*January. 12-20, 2008 – Taught "10 Challenges from Globalization" in the Executive MBA Program in Shanghai, China.*

## **2007**

*December. 8-9, 2007 – Panelist on "Current Developments and Opportunities in Accounting Information Systems Research" at the 8<sup>th</sup> International Research Symposium on Accounting Information Systems in Montreal, Canada.*

*November. 2-3, 2007 – Organizer and chair of the 14<sup>th</sup> World Continuous Auditing and Reporting Symposium at Rutgers Business School in Newark, NJ.*

*October. 18-19, 2007 – Attended Siemens Project meeting in St. Louis.*

*September. 28, 2007 – Organizer and Symposium chair of the 1<sup>st</sup> Continuous Reporting Symposium at Rutgers Business School in Newark, NJ.*

*September. 26-27, 2007 – Attended the Financial Reporting Committee meeting of the Institute of Management Accountants in Norwalk, CT.*

*August. 4-8, 2007 – Attended the annual American Accounting Association meeting in Chicago, IL. Participated in the Global Accounting Digital Library Project, panelist on Assurance, Continuous Auditing and EBR.*

*June 22-23, 2007 – Presented "Continuous Data Using Continuity Equations" at the International Symposium on Audit Research in Shanghai, China.*

*June 15-16, 2007 – Chair and Symposium organizer for the 13<sup>th</sup> World Continuous Auditing & Reporting Symposium at the University of Ferrara in Ferrara, Italy.*

*June 13, 2007 – Presented a workshop on "REA, Continuous Reporting and Continuous Assurance" at the REA 25<sup>th</sup> Conference at the University of Delaware.*

*June 4-5, 2007 – Attended the Financial Reporting Committee meeting in Washington, DC.*

*May 10-21, 2007 – Taught "Managerial Accounting" in the EMBA Program in Beijing, China.*

*April 25-27, 2007 – Presented "Continuous Auditing: Lessons from 15 years of Putting Theory into Practice" at the 30<sup>th</sup> European Accounting Association Congress in Lisbon, Portugal.*

*April 24, 2007 – Presented "Continuous Auditing: Lessons from 15 years of Putting Theory into Practice" at the 10<sup>th</sup> European Conference on Accounting Information Systems in Lisbon, Portugal.*

*April 5-7, 2007 – Attended an AESC Meeting and the Enhanced Business Reporting Model Workshop at the Dixon School of University of Central Florida in Orlando, FL.*



*March 1-2, 2007 – Attended a Financial Reporting Committee meeting in Phoenix, AZ.*

*January 2007 – Taught in the Rutgers Executive MBA Program in Beijing, China.*

## **2006**

*December 9-10, 2006 – Panelist at the International Research Symposium on Accounting Information Systems in Milwaukee, WI.*

*Dec 5, 2006 – Presented "Is XBRL Interactive Data? Using XBRL to facilitate Continuous Reporting and Assurance" at the 14<sup>th</sup> International XBRL Conferences at Hyatt Regency in Philadelphia, PA.*

*November 3 & 4, 2006 – Symposium chair for the 12<sup>th</sup> World Continuous Auditing and Reporting Symposium at Rutgers Business School in Newark, NJ.*

*October 24-28, 2006 – Presented "Real Time Economy: How About Now" at the Swedish School of Economics and Business in Helsinki, Finland.*

*October 12-15, 2006 – Presented at the Digital Accounting Research Conference at the University of Huelva in Spain.*

*September 18-19 2006 – Participated in a Financial Reporting Committee meeting of the Institute of Management Accountants in Norwalk, CT.*

*August 4-8, 2006 – Presenter at the American Accounting Association Annual meeting held in Washington, DC.*

*June 17-21, 2006 – Presented "The Real-Time Economy: Continuous Business Monitoring, Reporting and Assurance" at IMA's 87<sup>th</sup> Annual Conference & Exposition in Las Vegas.*

*May 31- June 2, 2006 – Conference chair and presenter at the 11<sup>th</sup> WCAS & CONTECSI – International Conference on Information Systems and Technology Management held in conjunction with the University of Sao Paulo, and Chair- Continuous Audit Symposium in Rio de Janeiro, Brazil.*

*May 14-17, 2006 – Board member for Information Systems for Crisis Response and Management Conference held at NJIT in Newark, NJ.*

*May 11-12, 2006 – Attended AICPA Assurance Services Executive Committee meeting in NYC.*

*May 4, 2006 – Attended the 5<sup>th</sup> Annual Financial Reporting Conference held at Baruch College in NYC.*

*April 28-30, 2006 – Attended Deloitte/ University of Kansas Auditing Symposium.*

*April 12, 2006 – Attended AICPA Assurance Services Whitepaper Committee meeting in NYC.*

*March 20-24, 2006 – Presented at the European Conference on Accounting & Information Systems in Dublin.*

*March 14, 2006 – Presented "Analytical Procedures for Highly Disaggregate Data: Continuous Auditing Using Continuity Equations Models of Business Processes" at Rutgers University in Newark, NJ.*

*February 2006 – Taught at the Rutgers EMBA program in Beijing, China.*

*January 25-26, 2006 – Attended AICPA Executive Committee meeting of Assurance Services.*

*January 19, 2006 – Hungarian IT Day, meeting with the Consulate General of the Republic of Hungary and the Hungarian Technology Center (HTEC).*

## **2005**

*November 4-5, 2005 – Conference chair at the 10<sup>th</sup> World Continuous Auditing Symposium in Athens, Greece.*

*October 20-22, 2005 – Attended symposium on Information Systems Assurance at The University of Waterloo in Toronto, Canada.*

*October 2005 – Presented "The Galileo Model" in Huelva, Spain. Presented Digital Accounting lectures at Babos Bolyai University in Cluj, Romania.*

*August 2005 – Tutorial on "Continuous Auditing", "The Galileo Model", and "The Liberty Project" at the AAA National meeting in San Francisco, CA.*

*July 2005 – Presented "Sarbanes Oxley and Digital Reporting" in Minneapolis.*

*June 2005 – Conference chair at the 11<sup>th</sup> World Continuous Auditing Symposium, XBRL CONTECSI in Sao Paulo, Brazil.*

*May 2005 – Conference chair at the 9<sup>th</sup> World Continuous Audit Conference in Malta. Presented Continuous Auditing lectures.*

## **2004**

*November 5-6, 2004 – Conference chair and organized the 8<sup>th</sup> World Continuous Audit Conference at Rutgers Business School in Newark, NJ.*

*September 7, 2004 – Presented "The Galileo Model", AICPA in NYC.*

*August 5, 2004 – Presented "EDA Content Analysis of Three Accounting Journals: Identifying Episodes in Accounting Thought."*

*June 21, 2004 – Presented "Continuous Auditing" and "The Galileo Model" at USP in Sao Paulo, Brazil.*

*May 30, 2004 – Presented "The Galileo Model" at NEAA in Albany, NY.*

*May 28, 2004 – Presented "XBRL and Digital Accounting" at Bryant College in Rhode Island.*

*May 21, 2004 – Presented "Continuous Auditing" in Cluj, Romania.*

*May 2004 – Attended the Continuous Auditing Research Columbia Baruch Rutgers joint Conference.*

*May 2004 – Presented "Digital Accounting and Continuous Audit" at USC in Los Angeles.*

*April 2004 – Presented "Neural Networks in Accounting" at the State of the Art Comments in Turku, Finland.*

*March 24-27, 2004 – Presented "Research Papers on Continuous Audit Technology" at the 7<sup>th</sup> Continuous Auditing and Reporting Conference in Monaco.*

*February 20-21, 2004 – Attended the Accounting Information System Research Symposium in Scottsdale, AZ.*

*January 29, 2004 – Presented "Continuous Monitoring to Deliver Extra Value and Protection For Your Organization" at the CDN Conference on Internal Auditing in Toronto, Canada.*

*January 9-23, 2004 – Presented "Financial Processes in an E-Economy" at the OOP 2004 Conference in Munich.*

*January 8-9, 2004 – Presented "Tips on Successful Publishing in JETA" at the Mid Year meeting of the Information Systems section of the AAA in Clearwater, FL.*

## **2003**

*November 21, 2003 – Presented "Continuous Auditing: What Is It and What Does It Mean To Auditors?" at the Virginia Auditing and Accounting Conference in Virginia Beach, VA.*

*November 14-15, 2003 – Presented "Principles of Analytic Monitoring" at the 6<sup>th</sup> Continuous Auditing and Reporting Symposium held at Texas A & M University.*

*October 31-November 2, 2003 – Presented "Restoring Auditor Creditability: Tertiary Monitoring*

*and Logging of Continuous Auditing Systems" at the Symposium on Information Systems Assurance, Governance, Transparency and Integrity: The Role of Information Technology in Toronto, Canada.*

*October 24-25, 2003 – Presented "XML Derivatives, Continuous Audit and Continuous Reporting" and participated on a panel discussion on Research and Business Opportunities in XBRL and EBXML at the International Conference of XBRL Taxonomies at the University of Kansas.*

*October 15-17, 2003 – Presented "Enhanced Business Reporting" at two sessions of the Better Management Live Worldwide Conference in Las Vegas.*

*September 30, 2003 – XBRL Panel Discussant at the 12<sup>th</sup> AECA Congress in Cadiz, Spain.*

*August 3, 2003 – Presented at a CPE session at the Annual AAA Meeting in Hawaii.*

*June 23, 2003 – Presented "Continuous Auditing 101" at the National Meeting of the IMA in Nashville, TN.*

*June 19, 2003 – Presented a "Continuous Auditing Workshop" at the Information Systems Audit and Control Association in NJ.*

*May 19, 2003 – Presented a Continuous Auditing paper at the ISACA CACS in Houston, TX.*

*May 2, 2003 – Presented "Research Opportunities in XBRL and Continuous Auditing" at the 3<sup>rd</sup> XBRL Conference at Bryant College in Rhode Island.*

*April 24, 2003 – Presented a CPE workshop and presented "Principles of Analytic Monitoring" at the Northeast meeting of the AAA at Fairfield University.*

*March 31, 2003 – Attended a committee meeting of the AICPA Business Reporting Models in New York.*

*March 21-23, 2003 – Attended a Technology Committee meeting of the Institute of Management Accountants in New Mexico.*

*March 12-13, 2003 – Meeting with Liberty interactive to Collect XBRL data in California.*

*March 12, 2003 – Attended a meeting at the NSF in Washington, DC.*

*February 26-27, 2003 – Attended a meeting with KPMG in Phoenix, AZ*

*February 21, 2003 – Presented a paper at Texas A&M University in Houston, TX.*

*February 20-23, 2003 – Attended the AIS Research Symposium held in Phoenix, AZ.*

*February 19-20, 2003 – Attended a meeting with the NSF in Washington, DC.*

*January 31, 2003 – Coordinated the Ethics, Morals, Cooking and Governance: Today's Soaps (Dilemmas) Conference at Rutgers Business School in Newark, NJ.*

*January 30, 2003 – Committee meeting of the AICPA Task Force: New Business Reporting Models.*

*January 26-28, 2003 – Meeting with Liberty interactive to collect XBRL data in California.*

*January 8-9, 2003 – Participated in the Doctoral Consortium-Editor Panel and the Panel on Research opportunities in AIS at the AAA – IS Midyear Conference in San Diego, CA.*

## **2002**

*November 5, 2002 – Attended a Systrust committee meeting of the CICA in Toronto, Canada.*

*October 7-10, 2002 – Keynote speaker at the Hong Kong Polytechnic University. Presented "E-Commerce: Separating Hype and Reality."*

*October 2002 – Taught in the Rutgers Business School MBA Program in Beijing, China.*

*September 26-29, 2002 – Presented "Continuous Assurance and the Electronization of Business" at X Encuentro AECA Conference in Portugal.*

*September 12, 2002 – Attended a meeting for the Advisory Board of the Center for Continuous Auditing at Texas A&M University.*

*September 11-12, 2002 – Presented a paper at the Open University in England.*

*August 19, 2002 – Attended an AICPA trust committee meeting in Boston, MA.*

*August 13-17, 2002 – Attended the AAA Annual meeting held in San Antonio, TX.*

*June 22, 2002 – Presented the "Technology Driven Auditing Workshop" at the IMA Conference held in San Diego, CA.*

*June 19-20, 2002 – Presented "Continuous Auditing" at the ACI Financial Reporting and Disclosure Conference in Chicago.*

*June 18, 2002 – Attended a Systrust committee meeting at the CICA held in Toronto, Canada.*

*June 17, 2002 – Attended an XBRL meeting at the CICA in Toronto, Canada.*

*May 18-25, 2002 – Presented "Technology Supported Action Learning" at the 7<sup>th</sup> Annual Global Forum – Business Driven Action Learning and Executive Development sponsored by the Gordon*

*Institute of Business Science held in Johannesburg, South Africa.*

*May 8-12, 2002 – Presented at the Ernst & Young CARAT meeting and Audit Symposium at the University of Kansas.*

*May 2, 2002 – Attended the Financial Reporting Conference at Baruch in NYC.*

*April 23-24, 2002 – Presented a paper at the European Conference on Accounting Information Systems held in Copenhagen, Denmark.*

*April 17-19, 2002 – Presented "Development of Continuous Auditing: Current Research and Possible Future Developments" at the 4<sup>th</sup> World Auditing & Reporting Conference at Salford University in England.*

*March 28-29, 2002 – Presented "Continuous Assurance 101" at the Babes Bolyai University in Cluj, Romania.*

*March 25-27, 2002 – Presented "ERP Essentials and Continuous Auditing" at the ISACA Euro CACS 2002 Conference in Budapest, Hungary.*

*March 21, 2002 – Presented a paper on XBRL to the NJSCP as liaison with bankers at the Hilton Hotel in Iselin, NJ.*

*March 4-10, 2002 – Presented a paper at the 4<sup>th</sup> XBRL International Conference held in Berlin, Germany.*

*February 26-27, 2002 – Attended an AICPA trust committee meeting in Miami, FL.*

*February 11, 2002 – AICPA trust meeting held at Rutgers Business School in Newark, NJ.*

*January 17-19, 2002 – Attended the AAA Mid-Year Auditing meeting in Orlando, FL.*

*January 16, 2002 – Attended an AICPA trust committee meeting in Washington, DC.*

## **2001**

*December 2-4, 2001 – Presented "Continuous Auditing" and "Future Assurance – Present Shock" at the Business of E-Business Conference in Phoenix, Arizona.*

*November 6, 2001 – Speaker at the Bankers Breakfast held by the New Jersey Society of Certified Public Accountants.*

*October 24-26, 2001 – Attended a Systrust committee meeting with the CICA in Toronto, Canada.*

*October 18-21, 2001 – Attended an IAFEI Conference in Cancun, Mexico.*

*October 12-14, 2001 – Attended the International Conference on XBRL Taxonomies at the University of Kansas. Led panel discussion.*

*September 28, 2001 – Meeting with the FDIC to discuss XBRL research in Washington, DC.*

*August 11-15, 2001 – Attended the American Accounting Association annual meeting in Atlanta, GA.*

*July 2001 – Taught in the Executive MBA program in Beijing, China.*

*July 18, 2001 – Meeting with the FDIC to discuss XBRL research in Washington, DC.*

*June 28-29, 2001 – Presented "Electronic Commerce and Continuous Auditing" at the International Symposium on Audit Research at Nanyang Business School and Nanyang Technological University in Singapore.*

*June 14-17, 2001 – Attended a technology committee meeting for the Institute of Management Accountants in New Orleans, LA.*

*June 1, 2001 – Chair of the 3<sup>rd</sup> Continuous Reporting and Auditing Conference held at Rutgers-FOM. Presented "Continuous Assurance: Concepts and Strategies" in NJ.*

*April 21-23, 2001 – Presented "The Electronization of Business" at the 4<sup>th</sup> European Conference on Accounting Information Systems sponsored by the University of Athens in Athens, Greece.*

*March 26, 2001 – Attended the AICPA/CICA Continuous Systrust committee meeting of the in Toronto, Canada.*

*March 22, 2001 – Participated in a Technology Committee meeting of the Institute of Management Accountants meeting in Denver, CO.*

*March 15, 2001 – Participated in the Supply Chain Management: Developing and Implementing a World Class Strategy Conference held at Rutgers University in Newark, NJ.*

*March 12, 2001 – Presented "Internet Based Accounting and XBRL" at the Symposium on Recent Trends in Internet Based Accounting and XBRL sponsored by the University of New Delhi in New Delhi, India.*

*March 5, 2001 – Participated in the Continuous Systrust Committee meeting in Chicago, IL.*

*February 15-16, 2001 – Attended an AICPA Systrust Committee meeting in Scottsdale, AZ.*

*February 8, 2001 – Presented "New Business Models" in the Vision 2000-Joint High Tech Outreach Symposium in Bloomington, IN.*

*January 26, 2001 – Attended an AICPA Continuous Systrust Committee meeting in San Francisco, CA.*

*January 23, 2001 – Attended a XBRL meeting in Scottsdale, AZ.*

*January 10-11, 2001 – Attended a Systems Reliability Committee meeting of AICPA in Miami, FL.*

## **2000**

*December 15, 2000 – Presented "The Electronization of the Measuring and Assurance Functions" at the New York Sheraton.*

*November 29, 2000 – Attended the Systrust meeting in Chicago, IL.*

*November 21, 2000 – Presented the opening talk at the NYSSCPA Technology Conference, "The Electronization of the Measuring and Assurance Functions" in New York and Rochester.*

*November 6, 2000 – Attended an AICPA Continuous Systrust Committee meeting in New York.*

*November 3, 2000 – Presented the closing plenary talk "New Models in Assurance" at the AI/ES conference in Huelva, Spain.*

*November 2, 2000 – Presented "A Dramatic New Audit Model: Towards Continuous Assurance" at the 5<sup>th</sup> International Conference on Artificial Intelligence and Emerging Technologies in Accounting, Finance and Taxation held at the University of Huelva, Spain.*

*October 26, 2000 – Presented the Continuous Systrust Model at the AICPA Assurance Services Conference.*

*October 20, 2000 – Presented "A Dramatic New Model of Assurance" at Open University in Milton Keynes, UK.*

*September 13-14, 2000 – Attended a Systrust meeting in Washington, DC.*

*August 18, 2000 – Attended the Technology Meeting of the Institute of Management Accountants in Boston, MA.*

*August 17, 2000 – Attended an AICPA Continuous Systrust Committee meeting in Washington, DC.*

*August 17-19, 2000 – Presented "The Electronization of Business" at the American Accounting Association Annual Meeting in Philadelphia.*

*August 16, 2000 – Presented "XBRL: Research Issues" at the American Accounting Association National Meeting in Philadelphia.*



*August 12, 2000 – Attended the Artificial Intelligence/ Emerging Technologies Workshop in Philadelphia.*

*August 4, 2000 – Presented "A Dramatic New Audit Model" at the International Accounting Symposium at Niagara University.*

*June 9, 2000 – Presented "Emerging Business Models in B2B" at the Strategies for Success in the Digital Economy Symposium held in the Management Education Center at Rutgers University in Newark, NJ.*

*June 2, 2000 – Presented "A Dramatic New Audit Model" at the Deloitte/ Touche /University of Kansas Auditing Symposium in Kansas, MO.*

*May 31, 2000 – Presented a paper at the Global Forum on Business Driven Action Learning and Executive Development in St. Louis.*

*May 18, 2000 – Carat Meeting held at the University of Kansas – Accounting 2020.*

*May 16, 2000 – Presentation on "Trends in E-Commerce the Electronization of Business" for the Evansville chapter of the Institute of Management Accountants.*

*May 2000 – Presented "A Dramatic New Audit Model" and "The Systrust 2.0 Version" at the AICPA Technology 2000 Conference held in Atlanta, GA.*

*April 28, 2000 – Attended the Continuous Systrust Meeting with the AICPA.*

*April 2000 – Presented a paper on "Auditing for Money Laundering" in Nice, France.*

*April 13-23, 2000 – Taught in the Rutgers EMBA Program in Beijing, China.*

*March 1-2, 2000 – Attended a Systems Reliability Committee Meeting of the American Institute of Certified Public Accountants in Toronto, Canada.*

*February 23, 2000 – Presented a paper on "Continuous Auditing" at New Jersey Institute of Technology in Newark, NJ.*

*February 2000 – Presented paper at the Prentice Hall Symposium for Accounting Educators in Oklahoma.*

*January 28, 2000 – Presented papers on "B2B" at the 2<sup>nd</sup> Continuous Auditing and Reporting Symposium held in the Management Education Center of the Faculty of Management at Rutgers Business School in Newark, NJ.*

*January 12- 13, 2000 – Participated in the Systems Reliability Committee Meeting of the AICPA in New York.*

## **1999**

*December 1999 – Two day visiting scholar at the University Of Kansas School Of Business.*

*December 8, 1999 – Attended the XBRL Meeting in Philadelphia.*

*November 1999 – Attended the Committee Meeting of Systems Reliability of the AICPA in San Francisco, CA.*

*November 23, 1999 – Keynote speaker at the Emerging Technologies Conference sponsored by the Foundation for Accounting Education in New York City.*

*November 22, 1999 – Attended Accounting 2020 Meeting of the New York State Society of CPA's.*

*September 30-31, 1999 – Attended an American Institute of Certified Public Accountants Systrust Committee Meeting in Toronto, Canada.*

*August 1999 – Presented "Research Prospectives in Continuous Auditing" at the American Accounting Association National meeting.*

*August 1999 – Presented "Electronic Commerce and Accounting" at the American Accounting Association National meeting in San Diego, California.*

*August 1999 – Presented "Continuous Audit: Quo Vadis" with Fred Sudit and Alex Kogan at the American Accounting Association National meeting held in San Diego, California.*

*August 1999 – Presented "The Expectations Gap as Witnessed In the Courtroom" with Rimona Palas, Workshop on AIET at the American Accounting Association National meeting in San Diego, California.*

*July 1999 – Attended the American Institute of Certified Public Accountants, "The New Markets Case" in Toronto, Canada.*

*June 11, 1999 – The Technology of Continuous Auditing, Association of Government Accountants.*

*June 10, 1999 – Presented "Emerging Technologies and the Future of Accounting: A view of the new environment" at the NJSCPA, Young Accountants Seminar.*

*May 25, 1999 – Internet: an update, NJSCPA breakfast with Bankers.*

*April 28, 1999 – Presented "Future Trends: the Electronization of Business" at the International Conference on Technology, Internal to Price Waterhouse – Coopers in Rome, Italy.*

*April 26, 1999 – Presented "Emerging Technologies and the Future of Accounting, New Products, Metaphors and a View of the Environment" at the Financial Executive Institute.*

*April 22-24, 1999 – Presented "Information Systems, International Contingencies" as a member of the Technology Panel at the 34<sup>th</sup> International Accounting Conference on Accounting in the Global Markets of the Next Century sponsored by the Center for International Education and Research in Accounting held in Champaign, IL.*

*April 22, 1999 – Presented "Continuous Audit Day" at the Center for Internal Auditors in Rochester, New York.*

*March 23, 1999 – Presented "Emerging Technologies and the Future of Accounting" at the NYSCPA Emerging Technologies Conference as a plenary speech.*

*March 16, 1999 – Rutgers Accounting Department: some technological initiatives, The RAW, The RARC, Curriculum Change, presentation to the FOM advisory committee.*

*February 18-20, 1999 – Presented "Continuous Audit" at the 6<sup>th</sup> Annual Accounting Information Systems Symposium in Scottsdale, AZ.*

*February 18, 1999 – Presented "Distance Learning and the Next Century" at Texas Community College in Houston, TX.*

*February 9, 1999 – Task Force meeting of the Systems Reliability Committee of the American Institute of Certified Public Accountants in New York City.*

## **1998**

*December 7, 1998 – NYSCPA Emerging Technology Conference, "Emerging Technologies and the Future of Accounting: New Products, Metaphors, and a View of the Environment" in New York, NY. (Plenary speaker).*

*November 30, 1998 – Presented "The Evolution in the FOM Accounting Department" to the FOM Accounting NB advisory board.*

*November 20-21, 1998 – Attended the AICPA/AAA Technological Visioning Conference in Dallas, TX.*

*November 19, 1998 – Presented "Recent Developments in Electronic Commerce" at NJSCPA in New Brunswick, NJ.*

*November 16, 1998 – Attended the NJSCPA, Technology Advisory Board meeting.*

*November 6, 1998 – Presented "Distance Learning" Accounting Forum in Princeton, NJ.*

*October 17, 1998 – Presented "Distance Learning" Accounting Forum in Dallas, TX.*

*September 28-29, 1998 – Attended Systems Reliability Committee of the American Institute of Certified Public Accountants in Napa, CA.*

*August 16-17, 1998 – Attended the American Accounting Association National meeting. Presented "Fraank: a Financial Intelligent Agent" and "The Economics of Electronics Commerce" in New Orleans, LA.*

*August 14, 1998 – Attended the Institute of Management Accountants Technology Committee in Washington, DC.*

*June 24- 25, 1998 – Attended Systems Reliability Committee of the American Institute of Certified Public Accountants in Chicago, IL.*

*June 18, 1998 – Institute of Internal Auditors, Advanced Technology Committee in Orlando, FL.*

*June 4-5, 1998 – Presented "User Reaction to the Concepts" at the AICPA Conference on Systems Reliability in Las Vegas, Nevada.*

*May 29-30, 1998 – Attended Deloitte and Touche Conference in Audit Research at the University of Kansas in Lawrence, Kansas.*

*May 11-12, 1998 – Attended the Systems Reliability Committee of the American Institute of Certified Public Accountants in Toronto, Canada.*

*April 20-21, 1998 – Attended the meeting of the CICA/AICPA committee on Online Auditing in New York.*

*April 16-17, 1998 – Attended the Auditing Independence Committee IIA/AAA in Chicago, IL.*

*April 14-15, 1998 – Attended meeting of the CICA/AICPA committee on Online Auditing in Toronto, Canada.*

*March 27, 1998 – Attended stakeholders meeting of the Rutgers Accounting Web held at the Faculty of Management - Rutgers University in Newark, NJ.*

*February 24, 1998 – Participated in Study Group on Audit of Continuous Information with the Canadian Institute of Chartered Accountants and Coopers and Lybrand in Houston, Texas.*

*February 20, 1998 – Presented "Towards an Intelligent Audit" at the 5<sup>th</sup> Annual AIS Research Symposium held in Phoenix, AZ.*

*February 4, 1998 – Presented "Distance Learning" at the Prentice Hall Accounting Seminar for*

*Educators held in Chicago, IL.*

*February 1, 1998 – Attended Systems Reliability Committee of the American Institute of Certified Public Accountants in Chicago, IL.*

*January 16, 1998 – Attended the Online Auditing and Reporting Conference held at the Faculty of Management of Rutgers University in Newark, NJ.*

*Presented CPAS & FRAANK.*

## **1997**

*December 14, 1997 – Presented "Technology and the Governmental Accountant: the Rutgers Accounting Web" with Alex Kogan at the Accounting Update Conference held at Rutgers University, School of Business in New Brunswick, New Jersey.*

*December 5, 1997 – Presented "The Role of Technology in Researching, Teaching, and Communicating Accounting History and Accounting Information" at the Accounting Historians Distance Learning Conference in Richmond, VA.*

*November 21, 1997 – Presented "Agents" at the Georgia State University Research Forum.*

*November 17, 1997 – Attended the New York Society of Association Executives - Fall Technology Conference and Business Services Expo held in New York City.*

*November 15, 1997 – Attended the Prentice Hall Accounting Seminar for Educators. Presented a session on "Distance Learning" held in Orlando, FL.*

*November 14, 1997 – Chairman of Cyber-Accounting in the 21st Century Series: Creating Value and Generating Return on Investment from the World Wide Web Conference held at Rutgers University, Faculty of Management in Newark, NJ. Presented "Questions Auditors Should Ask."*

*November 13, 1997 – Taught the Executive MBA Program at the Arden House of the Columbia University in New York City.*

*November 10-11, 1997 – Attended the Ernst & Young Conference of Agents and Online Audit in Cleveland, Ohio.*

*November 2-3, 1997 – Participated on KPMG Peat Marwick BMP seminar.*

*October 12-18, 1997 – Taught ISM course at the Institute Theseus in France.*

*September 30, 1997 – Attended the System Reliability Committee of the American Institute of Certified Public Accountants held in Chicago, IL.*

*September 26, 1997 – Presented "Towards Intelligent Agents in Accounting: Background and*

*Potential" at the International Conference on Artificial Intelligence & Expert Systems held at the Artificial Intelligence/Expert Systems Symposium, University of Huelva, Spain.*

*September 19, 1997 – Presentation on "Distance Learning" at the Rutgers Faculty of Management Faculty retreat.*

*September 5, 1997 – Attended the New York University Conference on Accounting and Legal Issues.*

*August 16-20, 1997 – Attended the national meeting of the American Accounting Association in Dallas, TX. Attended research workshop on the FRAANK effort and several other committee meetings.*

*August 4, 1997 – Attended a conference on E-Commerce of the Institute of Internal Auditors in Chicago, IL.*

*July 31, 1997 – Presentation on the Rutgers Accounting Web efforts to the Executive Committee of the American Association of Accountants in Dodger City, FL.*

*July 25, 1997 – Attended Technology Committee meeting for the Institute of Management Accountants in Atlanta, Georgia.*

*July 11, 1997 – Attended Technology Committee meeting for the Institute of Internal Auditors.*

*June 30, 1997 – Plenary presentation on "The Future of the Internet" at the Sucessu National Computer meeting in Belo Horizonte, Brazil.*

*June 16, 1997 – Presentation on the Rutgers Accounting Web for the State of New Jersey, Department of Community Affairs in Trenton, NJ.*

*June 4, 1997 – Presented "Electronic Commerce: Background, Process and New Metaphors." Attended New Jersey Society of Certified Public Accountants Business Opportunities Workshop held at the Manor, West Orange, NJ.*

*May 30-31, 1997 – Presented "Accounting 2000: Electronic Commerce, Artificial Intelligence and Other Information Technologies Colloquium" held at Rutgers-Faculty of Management in Newark, NJ.*

*May 9, 1997 – Attended Stakeholders meeting at the Rutgers Accounting Web held at Rutgers-Faculty of Management in Newark, NJ.*

*May 8-10, 1997 – Attended the 4<sup>th</sup> Annual American Accounting Association Conference on Accounting, Behavior and Organizations Section held at the Westin William Penn Hotel in Pittsburgh, Pennsylvania. Panelist – "Towards Intelligent Agents in Accounting: Background and Potential."*

*April 11, 1997 – Presentation of the Rutgers Accounting Web at the mid-year meeting of the Institute of Management Accountants Technology Committee in Dallas, TX.*

*April 4-6, 1997 – Presentation on the Rutgers Accounting Web at the American Accounting Association Executive Committee & Council Spring meeting at the Sarasota Hyatt in Sarasota, FL.*

*March 23, 1997 – Attended Association of Government Accountants Executive Committee on the Rutgers Accounting Web.*

*March 22, 1997 – Presented "Electronic Commerce" at the Prentice Hall Accounting Professor Round Table.*

*March 11, 1997 – Speaker at the 1<sup>st</sup> Central and East European International Conference on Information Systems Audit, Control and Security held in Budapest, Hungary.*

*February 22, 1997 – Prentice Hall Accounting Professors Round Table on "Electronic Commerce" in Kansas City, MO.*

*February 21, 1997 – Presented "Towards Intelligent Agents in Accounting: Background and Potential" at the Accounting Seminar at the University of Kansas in Lawrence, Kansas.*

*February 19, 1997 – As the Ernst & Young Visiting Professor, presented "Towards Intelligent Agents in Accounting: Background and Potential" at the University of Kansas.*

*February 5, 1997 – Presented "Paradigms of Electronic Commerce" at the New Jersey Institute of Technology-Department of Computer Science in Newark, NJ.*

*January 24, 1997 – Participated on the NCAIR meeting on plans for support of research efforts in Washington, DC.*

*January 23, 1997 – Attended meeting and presented on the Rutgers Accounting Web to the Executive Committee of the Association of Government Accountants in Bethesda, MD.*

*Miklos Vasarhelyi with Banani Nandi from AT&T Laboratories, "Assessing International Traffic on the Internet."*

*Miklos Vasarhelyi with Alex Kogan - Rutgers University, Kay Nelson - University of Kansas and Raj Srivastava - University of Kansas, "Towards Virtual Auditing: Intelligent Agent Approach."*

*Miklos Vasarhelyi with Alex Kogan and Fred Sudit, "Pricing Services on the Internet."*

## **1996**

*Spring – Presented "Your Life Will Change With the Internet" at the Prentice Hall Accounting Seminar in New York.*

*Presented "Internet Usage; Strategic Opportunities" at the National Summit on Financial Information Technology and Business Solutions in Coronado,CA.*

## **CONSULTING EXPERIENCE**

**C21.** *Financial Accounting Standards Board: setting up the FASB #33 (Inflation Accounting) and FASB #36 (Pension) databases, helping in the Current Text Project.*

**C20.** *The Times Mirror Company: ASR 190 replacement cost disclosure.*

**C19.** *Unibanco: selecting computer and software systems.*

**C18.** *Banco Mercantil De Sao Paulo: selecting computer and software systems.*

**C17.** *Banco Bamerindus Do Brazil: selecting computer and software systems.*

**C16.** *Mangone & Schnapp: expert witness, fraud assessment.*

**C15.** *Kramer & Levin: expert witness, damage assessment.*

**C14.** *Amscan: computer center management.*

**C13.** *Max Kahn Curtain Corp.: computer center management.*

**C12.** *A.M. Frame Co.: selecting computer system.*

**C11.** *Petroleum Analysis: selecting computer system.*

**C10.** *National Medical Enterprises: regression and cost analysis, litigation support.*

**C09.** *Brazilian Ministry of Finance: organizing the Data Processing Center.*

**C08.** *City of New York: expert witness, cost allocation, foreign currency translation.*

**C07.** *Department of Justice: fraud assessment (COBEC).*

**C06.** *Major US Bank: computer fraud assessment.*

**C05.** *IBM Brazil: university computing needs.*

**C04.** *Citicorp: audit automation effort.*

**C03.** *AT&T: pension asset liability management, audit automation effort and advanced factory costing.*



**C02.** *Coopers & Lybrand: audit automation effort.*

**C01.** *AT&T Bell Laboratories: continuous control monitoring, AGNS ABC project, vague context understanding project, continuous process auditing, cooperating databases, technological assessment, and advice to the US Treasury on depreciation of telephone plant equipment, since 1989.*