



**2009 International Conference on XBRL:
A Practical View of XBRL in the 21st Century**
Eldridge Hotel, 701 Massachusetts St
Lawrence, Kansas, 66044, USA
April 24-25, 2009

Friday, April 24

7:30 – 8:15 ***Continental Breakfast & Registration***

8:15 – 8:30 Welcome by Bill Fuerst, Dean, KU School of Business, and by Sponsors

8:30 – 10:00 ***Session I: Interactive Disclosure and Corporate Governance***

Session Chair:

David Blaszkowsky, Director, Office of Interactive Disclosure, Securities and Exchange Commission, “From Mandate to Market – Delivering on the Promise of Interactive Data”

Michael Alles, Rutgers University-Newark, “Will XBRL Improve Corporate Governance? A Framework for Enhancing Governance Decision Making Using Tagged Data”. The paper is co-authored with Maciej Piechocki, Freiberg University of Technology, Germany.

Paul Penler, Ernst & Young LLP, “Registrants and auditors working together to address the SEC XBRL mandate”

10:00 – 10:20 ***Coffee Break***

10:20 –12:20 ***Session II: XBRL, XBRL-GL, and Visual Representation***

Session Chair:

Eric Cohen, PricewaterhouseCoopers, “UML and XBRL GL - a Match Made in Awesomeville?”

Roger Debreceny, University of Hawai'i –Mānoa , “Interacting with Interactive Data: The Effects of Interface and Context on Mapping Financial Statement Elements to the XBRL U.S. GAAP Taxonomy”. The paper is co-authored with Stephanie Farewell, University of Arkansas at Little Rock, and Nolan Kido, University of Hawai'i at Manoa

Ernest Capozzoli, Kennesaw State University, “Mastering Disclosure Data in XBRL through Use of Dimensions”

Arthur Allen, CEO, MetaSphere, “Visual Representation of Differential Taxonomy Analysis”

12:20 – 1:45 ***Lunch***

1:45 – 3:15 ***Session III: Voluntary Adoption and Market Evidence***

Session Chair:

Christopher Ball, Chief Technology Officer, neo Abacus, “What is Information?”

Robert Nehmer, Oakland University, “Financial and Governance Characteristics of Voluntary XBRL Adopters in the US”. The paper is co-authored with Joseph Callaghan, Oakland University.

Christine E. Tan, Fordham University, “XBRL and its financial reporting benefits: Capital market evidence”. The paper is co-authored with John Shon, Fordham University.

3:15 – 3:30 ***Coffee Break***

3:30 – 5:00 ***Session IV: Panel Discussion on Research and Business Opportunities and Challenges in XBRL***

Session Chair:

Panel Members:

Eric Cohen, PricewaterhouseCoopers LLP

Roger Debreceeny, University of Hawaii- Mānoa

Paul Penler, Ernst & Young LLP

Miklos Vasarhelyi, Rutgers University-Newark

6:30 – 7:00 ***Cocktails and Socializing:*** Adams Alumni Center, 1266 Oread Avenue, Lawrence, KS

7:00– 8:30 ***Dinner:*** Adams Alumni Center, 1266 Oread Avenue, Lawrence, KS

Keynote Speaker: David Childers, CEO of Ethics Point, “Integrating Risk and Knowledge Management: *What You Don't Know Will Hurt You*”

Saturday, April 25

7:30 – 8:00 *Continental Breakfast*

8:00– 10:00 *Session V: International Perspectives on XBRL*

Session Chair:

Hans Verkruijsse, Ernst & Young LLP, The Netherlands, “International Perspective on XBRL and Assurance”

Mark Nigrini, The College of New Jersey, “A System to Quantify the Difference between Successive Financial Statements, or to Quantify a Change from US GAAP to IFRS”. The paper is co-authored with William Karstens, Saint Michael’s College, Colchester, Vermont.

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

Saeed Roohani, Bryant University, “XBRL Citation Analysis: A Decade of Progress and Puzzle”. The paper is co-authored with Zhao Xianming, PhD Student at Shanghai Jiao Tong University, and Research Assistant at Bryant University.

10:00-10:30 *Coffee Break*

10:30– 12:30 *Session VI: Assurance on XBRL Instance Documents*

Session Chair:

Rajendra Srivastava, University of Kansas, “Assurance on XBRL Instance Document: A Conceptual Framework of Assertions”. The paper is co-authored with Alex Kogan, Rutgers University-Newark.

Philip Elsas, Computational Auditing, “On positioning XBRL Assurance Business Rules in a Computational Infrastructure for Modern Auditing”

Robert Pinsker, Old Dominion University, "Nonprofessional Investors' Perceptions of the Efficiency and Effectiveness of XBRL-enabled Financial Statement Analysis and of Firms Providing XBRL-formatted Information". The paper is co-authored with Patrick Wheeler, University of Missouri-Columbia.

Rajendra Srivastava, The University of Kansas, “EY CARAT Activities and Closing Comments”

12:30 - 1:30 *Lunch*