

FINAL SYMPOSIUM PROGRAM

24th WORLD CONTINUOUS AUDITING AND REPORTING SYMPOSIUM

Rutgers Business School and Inonu University , Malatya,
Turkey

Thursday, May 3, 2012

8:00 - 9:00	Registration Dr. Hakan Erkuş Dr. Recep Güneş	Chair Dean
09:00 - 9:45	Dr. Cemil Çelik Dr. Nejdet Şensoy Öznur Çalık* Mehmet Şimşek	<i>Rector</i> <i>Turkish Central Bank</i> <i>Malatya Deputy</i> <i>Minister of Finance</i>

9:45 - 10:45	Dr. Miklos A. Vasarhelyi	<i>Director - Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab & KPMG Professor of Accounting Information Systems, Rutgers University</i>
	From the Retroactive to the Predictive Audit	

10:45 - 11:00 Coffee Break

11:00 - 12:30 Panel

New Trends in Auditing And Auditors' Liability

Chair:	Dr. İbrahim Turhan	<i>Chairman of Istanbul Stock Exchange</i>
11:00 - 11:30	Dr. Shyam Sunder- Timothy Bush	<i>Yale University</i>
	Problems of Defining and Reforming Auditor	

Grand Hall

	Liability	
11:30 - 12:00	John Verver	<i>Vice President of Services & Product Strategy, ACL Services, Ltd</i>
	The Status and Direction of Continuous Auditing – A Market Perspective	
12:00 - 12:30	Dr. Alexander Kogan	<i>Rutgers Univerity, Department of Accounting & Information Systems</i>
	Advanced Analytics in Continuous Auditing: Some Findings from the Analytic Workbench Project	

12:30 – 13:45 Lunch

13:45 - 14:30	Gilles Maquet - Keynote Speech	<i>XBRL Europe General Secreteriate</i>
	XBRL and XBRL Europe	

14:30 - 15:45 Panel

Grand Hall

XBRL Implementation in Europe and A View from Practitioners		
Chair:	Dr. Sabri Orman	<i>Central Bank of Turkey</i>
14:30 - 15:45	Dr. Ignacio Boixo	<i>Eurofiling coordinator – Europe</i>
	Methodology of Data Point Model in European Banking Supervision: COREP/FINREP	
	Liv Watson	<i>Director of Global Business Development WebFilings</i>
	XBRL Complience in the Cloud	
	Sonja Simon	<i>Head of Group Accounting and Reporting Corporate Financial Reportin SAP AG</i>
	XBRL @SAP – view from a preparer”	

15:45 - 16:00 Coffee Break

16:00 – 17:15 Paralel Sessions

Grand Hall:

Auditing and Auditors Liability		
Chair :	Dr. Seval K. Selimoğlu	Anadolu University
16:00 - 17:15	Kurt Ramin Auditing Non-Financial Information	Member, Interim Standards Board – Account Ability Director & Head of Standards – Account Ability Treasurer
	Dr. Semra Karacaer-Utku ŞENDURUR How Counterfactual Reasoning Affects Auditors' Liability	Hacettepe University
	Dr. Marcus Spies From Reporting to Regulatory Compliance -- Approaches and Challenges	LMU Munich, Germany

Blue Hall:

Information Technologies and Its Contributions to Accounting Information System		
Chair :	Dr. Hasan Kaval	Gazi University
16:00 - 17:15	Dr.Saime Önce-Burcu İşgüden Assessing to Continuous Auditing and Assurance and Consulting Services That Are Highlighted by Changes of Information Technology: an Investigation in ISE-100 Businesses	Anadolu University
	Dr. Fevzi Serkan Özdemir - Dr. Ercan Bayazıtlı Nesneleri Radyo Frekansları İle Tanımlama (RFID) Sistemi ve Muhasebe Bilgi Sistemine Sağladığı Katkılar	Ondokuz Mayıs University - Ankara University
	Erkan Tokatlı XBRL'in Muhasebe Bilgi Sistemlerine Etkileri	Ministry of National Education

Analytical Methods for Auditing

Pink Hall:

Chair :	Dr. Cengiz Toraman	<i>Gaziantep University</i>
16:00 - 17:15	Alain Soubliere Predictive analysis (Trend and Time Series) in a Continuous auditing environment	<i>IDEA Product Manager</i>
	Dr. Mieke Jans Process Mining of Event Logs in Internal Auditing: a Case Study	<i>Hasselt University</i>

Orange Hall:

New Turkish Commercial Act and Auditing		
Chair :	Dr. Orhan Sevilengül	<i>Başkent University</i>
16:00 - 17:15	Dr. Yıldız Özerhan-Burcu Nazlıoğlu The Evaluation of Regulations Configured in New Turkish Commercial Code in Terms of Corporate Governance	<i>Gazi University</i>
	Dr. İsmail Aydemir INDEPENDENT AUDITOR'S NEW ON THE ISSUE OF LAW NO 6102 AN ANALYSIS OF TURKISH TRADE	<i>Uşak Üniversitesi</i>
	Dr. Fevzi Er - Caner Altuntaş Yeni TTK İle KOBİ'ler Denetlenmeye Hazır mı? Sakarya İlinde Bir Araştırma	<i>Haliç University</i>

17.15 – 17.30 Coffee Break

17:30 - 18:45 Parallel Sessions

Grand Hall:

e-Bookkeeping In the Process of e-Government		
Chair :	Dr. Yıldız Özerhan	
17:30 - 18:45	Dr. Ramazan Altınok e-Devlet uygulamalarında birlikte çalışabilirlik (interoperability) ve standartların önemi	<i>Chief e-Gov Advisor & Head of e-Government Advisory Group -Prime Ministers Office</i>
	Uğur Doğan	<i>Inland Revenue Service</i>

Türkiye’de E-Defter Uygulamaları

Blue Hall:

Internal Control System and CA		
Chair :	Dr. Nalan Akdoğan	Başkent University
17:30 - 18:45	Dr. Ganite Kurt- Dr. Beyhan Marşap- Dr. Tuba Uçma The Strategic Management Accounting Necessity for Internal Audit Activities Required by Continuous Auditing	Gazi University
	Dr. Tamer Aksoy-Dr. Sezer Bozkuş Establishment of Effective Internal Audit Function: Recommendations for Best Practice	TOBB University of Economics and Technology, Ankara, Turkey
	Kadir Gökoğlan An Evaluation of The Effect on the Continuous Audit of Internal Control System Components	Gaziantep University

Pink Hall:

Fraud Auditing: New Approaches and Statistical Methods		
Chair :	Dr. Ganite Kurt	Gazi University
17:30 - 18:20	Dr. Murat Karagöz Nonlinear Time Series Models and Financial Applications for Turkey	Fatih University
	Dr. Nermin Akyel - Keziban Seçkin Use of k-Nearest Neighbor Algorithm in Fraud Auditing	Sakarya University
	Dr. Serkan Terzi-Dr. İlker Kıymetli Şen Determination of Fraudulent Financial Statements Using Data Mining: A Research in Manufacturing Sector	Okan University

Orange Hall:

Continuous Audit Tutorial		
Chair :	Dr. Mustafa Ömer İpçi	<i>Hacettepe Univesity</i>
17:30 - 18:20	Dr. Miklos A. Vasarhelyi	
	Continuous Audit Tutorial	

20:00 – 22:30 Gala Dinner – Turkish Traditional Music and Folk Dance

Friday, May 4, 2012

8:45-9:00	Ülkü Sönmez Opening speech	<i>Vice Chairman of Türmob</i>
9:00 – 9:45	Eric Cohen - Keynote Speech	<i>Pwc XBRL Global Technical Lider</i>

9:45 - 11:00 Panel

Grand Hall:

The Impact of the XBRL on Sustainability Reporting		
Chair :	Seyit Ahmet Baş	<i>Chairman of Public Oversight Accounting and Auditing Board</i>
09:45 - 11:00	Dr. Enrique Bonson	<i>Huelva University</i>
	XBRL Integrated Scoreboard for Financial and Sustainability Reporting	
	Dr. Zabihollah Rezaee - Saeid Homayoun	<i>The University of Memphis Lulea University of Technology</i>
	The Next Generation of XBRL in Sustainability Reporting	
	Dr. Graham Gal	<i>Isenberg School of Management-University of Massachusetts</i>
	Query Issues in Continuous Reporting Systems	

11:00- 11:15 Coffe Break

11:15 – 12:30 Panel

Grand Hall:

XBRL Filings and SEC Implementation		
Chair :	Dr.Reşat Karcioğlu	Atatürk University
11:15 – 12:30	Dr. Michael Alles A Relative Cost Framework of Demand for External Assurance of XBRL Filings Dr. Efrim Boritz Firm-Specific Characteristics of the SEC's XBRL Voluntary Filing Program Participants Dr. Saeed Roohani "Association of Internal Controls and XBRL Filings"	Department of Accountng & Information Systems Rutgers Business School Ontario Chartered Accountants Chair in Accounting Director, UW Centre for Information Integrity and Information Systems Assurance Bryant University (XBRL Education Center)

12:30 – 14:00
Lunch

14:00 - 15:15
Panel

Grand Hall:

Auditing: From Past to Future		
Chair :	Dr. Vasfi Haftacı	Kocaeli University
14:00 - 15:15	Dr. Recep Pekdemir Murakabeden Denetlemeye ve Beklentiler; Gerçekler, Gereksinimler ve Gerekler Dr. Jashua Ronen-Dr. Alex Dontoh-Dr. Bharat Sarath Financial Statements Insurance	Istanbul University New York Unviersity

15:15 – 15:30 Coffee Break

15:30-16:45 **Parallel Sessions**

Grand Hall:

Software-based Continuous Auditing		
Chair :	Dr. Hasan Türedi	Central Bank of Turkey
15:30 – 16:45	Alain Soubliere Using IDEA and IDEA Server to implement basic Continuous auditing John Verver Using ACL for Continuous Audit Dr. Graham Gal Data Level Assurance and Software Quality	IDEA Product Manager Vice- President of Services & Product Strategy, ACL Services Isenberg School of Management-University of Massachusetts

Blue Hall:

XBRL and Its Contributions to Financial Reporting and e-Bookkeeping		
Chair :	Dr. Mevlüt Karakaya	Gazi University
15:30 – 16:45	Dr. Selahattin Karabinar XBRL (EXTENSIBLE BUSINESS REPORTING LANGUAGE) and EXAMINE THE CONTRIBUTION OF SOLVING THE PROBLEMS OF REPORTING SYSTEM Dr. Hakan Erkuş - Victoria Chiu On the Research Contribution of XBRL Literature- A Bibliometrics Analysis Dr. Adnan Sevim Türkiye’de E-Defter Uygulamalarında XBRL’nin Rolü	Sakarya University İnönü University-Rutgers University Anadolu University

Pink Hall:

Audit Educations and Its Impacts and Outcomes		
Chair :	Dr. Mehmet Arslan	

15:30 – 16:20	Prof.Dr. Yunus Kishali İİBF İşletme Bölümü Öğrencilerinin Uygulamalı ERP Dersi Hakkındaki Görüşleri	Kocaeli University
	Dr. M. Selami Yıldız Kurumsal Kaynak Planlaması Sistemine Geçiş Yapan Kurumlarda Yaşanılan Değişimler - Endüstriyel Bir İşletmedeki Araştırma	Düzce University
	Dr. Murat Erdoğan VUK-TFRS Geçiş Sürecinde Üniversitelerde Denetim Eğitim ve Öğretim Döngüsü Önerisi ve Web Tabanlı Bir Yazılım ile Denetim Uygulaması	İstanbul Aydın University

Orange Hall

Presentations on Miscellaneous Topics		
Chair :	Dr. Murat Karagöz	Fatih University
15:30 – 16:20	Dr. Ömer Tokel - Dr. Yalçın Karatepe An Alternative Framework for Eliminating the Data Communication Conflicts within the Financial System	Ankara University
	Dr. Suat Kara - Dr. Şakir Sakarya Risk Based Internal Audit Within the Framework of Enterprise Risk Management and Application in Ise	Balıkesir University
	Dr. Murat Azaltun The Impact of Enterprise Resource Planning System on the Cost and Price of Auditing – Auditor's Perspective	Okan University

16:45 – 17:00 Coffee Break

Orange Hall
Grand Hall

Presentations on Miscellaneous Topics		
Chair	Dr. Yunus Kishali	Kocaeli University
17:00 - 18:00	Dr. Enrique Bonson Corporate LinkedIn Practices of Eurozone Companies	Huelva University
	Dr. Rajendra Srivastava	E & Y Professor & Director-Center for Auditing Research & Advanced Technology-University of Kansas

"A Framework of Management Assertions in the
Interactive Data Environment

18:00 – 18 : 15

Closing

Ceremony

18:45- 20:30

Dinner