

## CURRICULUM VITAE (November 2023)

**RAJENDRA PRASAD SRIVASTAVA**

Professor Emeritus of Accounting, School of Business  
 The University of Kansas, Lawrence, KS 66045  
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**HIGHER EDUCATION**

<u>Degree</u> (Major Field)	<u>Period</u> <u>Attended</u>	<u>Year of</u> <u>Degree</u>	<u>University</u>
Ph.D. (Accounting)	1979 - 82	July 1982	University of Oklahoma, Norman, OK, USA
Ph.D. (Physics)	1968 - 72	June 1972	Oregon State University, Corvallis, OR, USA
M.S. (Physics)	1968 - 71	June 1971	Oregon State University, Corvallis, OR, USA
M.Sc. (Physics)	1961 - 63	Dec. 1963	University of Gorakhpur, Gorakhpur, U.P., India
B.Sc. (Phys., Chem, & Math)	1959 - 61	Dec. 1961	University of Gorakhpur, Gorakhpur, U.P., India

**TEACHING AND RESEARCH INTERESTS**

**Teaching:** Auditing, Managerial Accounting, and Quantitative Methods

**Research:** Belief Functions applications to Auditing and Information Systems, Information Quality, Continuous and On-line Auditing, Theoretical Study of Internal Control Systems (Design and Analysis), Statistical Sampling, and XBRL.

**EMPLOYMENT**

2018–present: *Emeritus Professor of Accounting and Information Systems*; The University of Kansas.  
 2021-present: *Visiting Professor of Eminence*, School of Commerce and Economics, Kalinga Institute of Industrial Technology (KIIT), Bhubaneswar, India.  
 Oct. 2022: *Visiting International Scholar*, October 15-30, Macquarie University, Sydney, AU March 2019: *Visiting Professor*, March 9-March 30, The University of Sydney, Australia.  
 1995-2018: *EY Professor of Accounting and Information Systems*; The University of Kansas (KU).  
 1995-2015: *Director*, EY Center for Auditing Research and Advanced Technology; KU.  
 July 2013: *Visiting Professor*, June 29-July 6, The University of Sydney, Australia.  
 Fall 2011 *Visiting Professor*, University of South Florida, Tampa FL.  
 October 2007: *Visiting Professor*, The University of Sydney, Australia.  
 June 2006: *Visiting Professor*, University of Paris-Sorbonne.  
 Spring 2005: *Visiting Professor*, University of Central Florida, Orlando, FL.  
 October 2004: *Visiting Professor*, Australian National University, Canberra.  
 Summer 2003: *Visiting Professor*, June 9-21, 2003, at Australian National University in Canberra and June 22-July 5, at the Sydney University in Sydney.  
 June 1998: *Visiting Professor*, Deakin University, Geelong, Australia.  
 Spring 1998: *Visiting Professor*, University of Florida, Gainesville, FL.  
 1993-1995: *Professor*, School of Business, University of Kansas, Lawrence, Kansas.  
 1993-1994: *Visiting Professor*, Institute of International Business Studies, Pordenone, Italy.  
 1987-1993: *Associate Professor*, School of Business, University of Kansas, Lawrence, Kansas.  
 1982-1987: *Assistant Professor*, School of Business, University of Kansas, Lawrence, Kansas.  
 1980-1982: *Teaching Assistant*, Division of Accounting, University of Oklahoma, Norman.  
 1979-1980: *Teaching Assistant/Instructor*, Dept. of Mathematics, University of Oklahoma.  
 1973-1979: *Post-doc Fellow, Instructor/Sr. Instructor* in Physics, Univ. of New Brunswick, Canada.  
 1968-1973: *Teaching Assistant and Post-doc Fellow/Instructor* in Physics, Oregon State University.  
 1963-1968: *Assistant Professor in Physics*, Birla Institute of Technology and Science, Pilani, India.

**RESEARCH and TEACHING AWARDS, and ACADEMIC HONORS****RESEARCH AWARDS**

- 2020: Outstanding Research Award by *The Indian Accounting Association Research Foundation* for his dedicated service towards promotion of education and research the world over.
- 2017: Notable Contribution to the AIS Literature Award by the AIS Section of the American Accounting Association with the article entitled, “Belief-Function Models in Assessing Overall Information Quality & Information Systems Security Risk Assessment.”
- 2017: Received Panel Grant (Invited) from KPMG in the amount \$35,800 for the project: *Applying Evidential Reasoning Theories in Auditing*, 2017, in collaboration with Professor Ted Mock of the UC Riverside.
- 2008: Won the best paper award at the 5th International Conference on Enterprise Systems, Accounting and Logistics, held in Heraklion, Crete Island, Greece, on the 7th and 8th of July, 2008.
- 2008: The paper “Belief-Function formulas for audit risk” in *The Accounting Review*, 1992: 249-283 (with Glenn Shafer) was selected to be included in the book “*The Classic Works on the Dempster-Shafer Theory of Belief Functions,*” edited by A. P. Dempster, R. R. Yager, and L. Liu, published by Springer (2008).
- 1999: Two best paper awards at the 32-Hawaii International Conference on Systems Science, January 4-8, 1999, one in the Internet and the Digital Economy Track (out of 59 papers) and the other in the Modeling Technology and Information Systems Track (out of 38 papers).
- 1996 Maybry Research Award for the best paper of the year by a senior faculty in the School of Business, Univ. of Kansas.
- 1995: Ernst & Young Professor of Accounting, The University of Kansas (1995 until retirement in 2018).
- 1997 & 1996 Research Excellence Award of the School of Business, University of Kansas.
- 1996 Award for Notable Contribution to AI & Expert Systems Research in Accounting from the AI/ES Section of the American Accounting Association.
- 1990 - 1995: Deloitte & Touche Faculty Fellow, School of Business, The University of Kansas .
- 1986 – 1988: Arthur Young Faculty Scholar, School of Business, University of Kansas.

**TEACHING AWARDS**

- 2015, 2013, 2012, 2007, 2006, 2005, 2004, 2002, 1996: Outstanding Mentor Award, Association of Business Doctoral Students, University of Kansas.
- 2002: Outstanding Graduate and Professional Mentor Award, University of Kansas Graduate & Professional Association, May 2002.
- 1995: Nominated for "Outstanding Educator of the Year" award by Master students in the School of Business, University of Kansas.

**ACADEMIC HONORS**

- Keynote Speaker at the 2019 International Conference on Financial Technologies, MIT-ADT University, Pune, India. Spoke on “Text Mining, and Textual Analysis of Companies Filings and Risk Assessment Models” Sept. 23- 24, 2019.
- 2017 Baxendale Innovation Award by Innovation and Collaboration, The University of Kansas, on October 10, for the outstanding research, innovation, and contributions to commercialization of KU technology.
- Keynote Speaker at *2017 JAAF Conference held at the Indian Institute of Management Ahmedabad (IIMA)* on “Dempster-Shafer Theory of Belief Functions with Applications in Audit Judgment”, January 5-7, 2017.
- Guest of Honor and Keynote Speaker at the International Conference on Exploring New Frontiers of Accounting Research: Advanced Data Gathering Methods and Agenda for Future Research, YKPN Business School, STIE, YKPN, Yogyakarta, Indonesia, July 6-7, 2017.
- Guest of Honor and Keynote Speaker at the 13<sup>th</sup> International Accounting Research Conference, Kolkata, India, January 7-8, 2017.
- Guest of Honor and Keynote Speaker at the International Conference on Emerging Issues in Global Economy, Commerce and Management: Opportunities and Challenges, The Bhawanipur Education Society College, Kolkata, India, January 5, 2015.
- Guest of Honor and Keynote Speaker at the 12<sup>th</sup> International Accounting Research Conference, Kolkata, India, January 2-4, 2015.
- Guest of Honor and Keynote Speaker at the 36<sup>th</sup> All India Accounting Conference & International Seminar on Accounting Education and Research, Andhra University,

Visakhapatnam, India, January 11-12, 2014.

- Keynote Speaker at the 10<sup>th</sup> International Conference on Business and Finance, Indian Business School, Hyderabad, India, January 9-10, 2014.
- Guest of Honor at the International Conference on Corporate Governance: Emerging Issues and Global Challenges, Sri Venkateswara University, Tirupati, India, January 30-31, 2013.
- Keynote Speaker at the 11<sup>th</sup> International Accounting Conference, Kolkata, India, January 5-6, 2013.
- Elected Board Member of the Belief Function Application Society (BFAS) for 2010-2012, and 2012-2014.
- 2010 “Glory of India Award” by India International Friendship Society, New Delhi, India.
- Keynote Speaker at the All India Accounting Conference, India, November 14-15, 2009, and December 17-18, 2011.
- Keynote Speaker at the Ninth International Accounting Conference: Contemporary Issues in Accounting and Finance, Indian Accounting Association Research Foundation, Kolkata, January 3-4, 2009.
- Invited by the University of Sydney, Australia, to visit for a month with full financial support to share my work on “Dempster-Shafer Theory of Belief Functions and its applications to Business” with the faculty and students, October 2007.
- Invited by the University of Paris-Sorbonne, France, to visit for a week with full financial support to share my work on “Dempster-Shafer Theory of Belief Functions and its applications to Business” with the faculty and students, June 2006.
- Keynote Speaker at the 2003 All India Accounting Conference, Varanasi, December 27-28, 2003.
- Associate Editor, *Journal of Emerging Technologies in Accounting*, AI/ET Section Journal of the American Accounting Association, 2002-present.
- Guest Co-editor with Professor Prakash Shenoy, *Information Systems Frontiers*, 2002.
- Keynote Speaker at the V<sup>th</sup> International Conference on Artificial Intelligence in Accounting, Finance, and Tax, held in Huelva, Spain, November 2-3, 2000.
- Keynote Speaker at the Symposium on Sustainability and Value Creation, Calcutta, India, September 26, 2000.
- The Chief Guest of Honor to address the graduating class of MBAs at the Eastern Institute for Integrating Learning in Management (EILM), Calcutta, India, September 25, 2000.
- Member of the NSF Review Panel, March 2000.
- Keynote Speaker at III International Meeting on Artificial Intelligence in Accounting, Finance, and Tax, held in Huelva, Spain, September 25-26, 1997.
- Fulbright Scheme to Visit Mexico for five weeks during May and June of 1996.
- The Chief Guest of Honor at the 19<sup>th</sup> All India Accounting Conference held at The Vikram University, Ujjain, December 26-27, 1995. Inaugurated the conference.
- Gordon Fellow Mentor, 1989-1990, 1995-96, and 1998-99, School of Business, The University of Kansas.
- Fulbright Scheme to Visit Japan and Korea during July and August of 1989.
- Arthur Andersen & Co. Faculty in Residence, May 1987 to December 1987.
- First prize at the 1986 AACSB/University of Minnesota "basic" Information System Faculty Development Institute for developing an automated accounting information system.

#### **Marquis Who's Who Awards**

- Marquis Who's Who in America (2021)
- Marquis Who's Who in the World (2021)
- Marquis Who's Who Lifetime Achievement (2017)

#### **TEACHING INNOVATION AND TEACHING AND RESEARCH EVALUATIONS**

My philosophy of teaching is to emphasize the basic concepts of the discipline and apply these concepts to solve real world problems. I have taught in several disciplines including physics, mathematics (calculus), and accounting, and have been able to apply this approach in all these areas successfully. Being rigorous and thorough challenges students and builds a foundation that they retain long after they have completed the course. I strongly believe that students should have good written and oral communication skills.

I believe in keeping the course material up to date in relation to the developments in the discipline and the technology available at the time. For example,

Developed assignments for all my courses that require use of a computer. These assignments changed over time as better software has become available. I was among the very few in the world who introduced the XBRL technology in the accounting courses. As one can see towards the end, how much students appreciated this. I also introduced

cutting edge research in my classes. I feel it is our responsibility as teachers to prepare our students for the real-world challenges and provide them with enough exposure to the tools and technology available at the time.

### **Impact of my Teaching and Research Philosophies on my Academic Performance**

My approach of teaching has resulted into fruitful outcome, both in terms of student learning and their perception of my ability to teach. I consistently got outstanding evaluation in my teaching by my students, my colleagues, and the department chair. Here is a summary of the most recent, from 2006 – 2017 (I retired in 2018), evaluations of my teaching, research, and service by the Department Chair based on the students' and faculty evaluations.

*Summary of the last 12 years of my annual evaluations:*

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Research</b>	O*	O	O	O	O	O	HS	HS	HS	O	O	O
<b>Teaching</b>	HS*	HS	O	O	O	O	O	O	NA*	O	O	O/HS
<b>Service</b>	O*	O	O	O	O	O	O	O	NA	O/HS	O	O

- O = Outstanding, HS = Highly Satisfactory, NA = Not available.

### ***Few Students' Comments related to my teaching.***

Year 2018: “. . . It is extremely tangible how much you care for all of your students and their success, which is something that is not obvious with many professors. I have truly enjoyed getting to take audit with you, and I hope that whatever the next step in your life is, you get to do it with as much enthusiasm and energy as you have had teaching! Thank you for believing in us and for all of the effort you put in to ensure we succeed!”

Year 2017: “. . . I have thoroughly enjoyed and benefited from being a student of yours. I think you are an awesome professor and your style of teaching really encouraged learning and class participation. You always gave me the feeling that I could achieve well if I put enough effort into studying the class material and attending your classes has been a tremendous learning experience for me; both academically and personally. So, thank you for giving me the opportunity to enroll in two of your classes last semester. . .”

Year 2016: “. . . I have no doubt the material I learned from both your internal and advanced auditing classes will make me a better auditor in the future. I thoroughly enjoyed your enthusiasm for the material, willingness to give additional assistance when needed, and insight on ways the auditing profession can improve. . .”

Year 2016: “. . . I wanted to let you know how beneficial it was taking both your Internal Auditing class in the fall, and your Advanced Auditing class this spring. The information that you covered in class has come up several times while studying for the CPA exam and having already learned the material has made reviewing so much easier.

Year 2015: “. . . On Friday I had my office visit for Deloitte in Houston and all of the partners, candidates, and a few associates were in a room listening to the partner speak about different software Deloitte has. The partner then asked all of us if anyone knew what XBRL was, and I was the only person to raise my hand. He had me explain it to the group and congratulated me for knowing what it was. . . . It was such an exciting feeling because everyone else was from UT Austin or Texas A&M and I just felt so proud to represent the Jayhawks like that, all thanks to you!”

### **COURSES TAUGHT**

- PhD Research Seminars – 1990 - 2013.
- Internal Auditing, University of Kansas, Fall 2014, Spring 2015, Fall 2015, Fall 2016, Spring 2017.
- MBA Fin. and Managerial Accounting at the Institute of International Business Studies, Italy & Slovenia(1993-1994).
- Introductory and Advanced Auditing - 30 years at KU, and one semester at the University of Florida.
- Introductory, Intermediate, and Advanced Managerial Accounting - 28 years at KU.
- Calculus - one year at the University of Oklahoma (1979-80).
- Physics (under-grad & graduate courses) - 16 years (BITS, Pilani, India; OSU, Oregon; and, UNB, Fredericton, Canada).

### **GRADUATE (Ph. D.) STUDENTS SUPERVISED**

- **Chairman/Co-Chairman of Dissertation Committee for the following students:**  
Co-Chairman, Sunita Rao, Ph. D. in AIS, graduated in August 2012. Currently, Assistant Professor at Washburn University, Topeka, KS, USA.

Chairman: Lei Gao, Ph. D. in AIS, graduated in 2005. Assistant Professor, SUNY - Geneseo

Co-Chairman: Lili Sun, Ph. D. in AIS, graduated in 2004. Currently Associate Professor at University of North Texas  
Co-Chairman: Matt Bovee, Ph. D. in Information Systems, graduated in 2004. Currently Assistant Professor at the

University of Vermont, USA

Co-Chairman: Mari Buche, Ph. D. in Information Systems, graduated in 2003. Currently Assistant Professor at Michigan Technological University, Houghton, MI, USA

Co-Chairman: Keith Harrison, graduated in 1999, Associate Professor in Accounting, Truman State University, Missouri, USA.

Chairman: Peter Gillett, graduated in 1996, former partner in UK with Grant Thornton, graduated in Fall 1996, currently Associate Professor, Graduate Faculty, Rutgers University-Newark, New Jersey, USA.

Co-Chairman: Kurt Fanning, PhD in AIS, graduated in 1994, currently Director of Accounting Dept., Grand Valley State University, USA

Chairman: Saurav K. Dutta, PhD in AIS, graduated in 1991, currently Associate Professor at State University of New York at Albany, NY, USA.

• **Member of Doctoral Dissertation Committee for the following students:**

- Ken Dalton, Accounting, University of Nevada-Los Vegas, 2015
- Juan Mao, Accounting, graduated in 2013, currently Associate Prof. at University of Texas-San Antonio
- Yang Xu, Accounting, graduated in 2012, currently Associate Prof. Accounting, *University of Colorado, Springs*
- Chan Li, Accounting, graduated in Summer 2007, currently Endowed Prof. at The University of Kansas
- Jee-Hae Lim, Accounting, graduated in Summer 2006, Currently at the University of Hawaii
- Robert Stangl, Accounting, graduated in Summer 1993
- Jane Milward, Accounting, graduated in Spring 1992
- Ilene Kleinsorge, Accounting, graduated in Fall 1985
- Khaled Mellouli, Operations Research, graduated in Fall 1985

• **External Member of Dissertation Examining Committee:**

- D. Litt. Thesis Examiner, Banaras Hindu University, Varanasi, India, 2015
- Ph.D. Thesis, Indian Institute of Technology, Roorkee, India, 2014
- Five PhD dissertations, Banaras Hindu University, India
- Three Ph.D. dissertations, Utkal University, Bhubaneswar, India.
- One D.Sc. dissertation, Vikram University, Ujjain, India.

• **External Member of Dissertation Supervisory Committee:**

- Ph.D. dissertation, Cheng Yin, School of Business, Rutgers University – Newark, 2017
- Ph. D. dissertation, Ting Sun, School of Business, Rutgers University – Newark, 2017
- Ph. D. dissertation, Paul Byrnes, School of Business, Rutgers University – Newark, 2015.
- Ph. D. dissertation, Amy J. Igou, School of Business, Southern Illinois University Carbondale, 2013.
- Ph. D. dissertation, Tien-Shih Hsieh, Bentley University, 2012
- Ph. D. dissertation of Mohamed El-Dyasty, Mansoura University, Mansoura, Egypt (1996).

**EXTERNAL GRANTS**

- \$35,800 from KPMG for the project: *Applying Evidential Reasoning Theories in Auditing*, 2017.
- \$30,000 from SeekEdgar LLC for Seek iNF Research, 2014-2015,
- \$65,000 from SeekEdgar LLC for Seek iNF Research, 2013-2014,
- \$36,000 (\$27,000 from SeekEdgar LLC for Seek iNF Research, and \$6,000 from Ernst & Young and \$3,000 from KSCPAs for the XBRL Conference), 2012-2013,
- \$5,000 from SeekEdgar LLC for Seek iNF Research, 2011-2012,
- \$7,500 from E&Y LLP for the XBRL Conference, 2010-2011,
- \$2,700 CIBER, 2009-2010.
- \$15,000 (\$2,500 IIB, \$2,500 CIBER, \$5,000 neo Abacus for XBRL Conf. & \$5,000 Dean's Fund for CARAT), 2008-2009.
- \$17,500 (\$10,000 E&Y & \$2,500 CIBER for XBRL Conference, and \$5,000 from Deans Fund) during 2006-2007.

- \$15,000 for XBRL Educational Project from E&Y during 2004-2005.
- \$8,000 (\$4,000 travel money, and \$4,000 for a visitor) from CIBER during 2004-2005.
- \$22,000 (\$10,000 from E&Y LLP and \$12,000 from CIBER) during 2003-2004.
- \$7,500 from the Center for International Business Education and Research, 2002-2003.
- \$15,000 from the Center for International Business Education and Research, 2001-2002.
- \$25,000 with Mike Ettredge, from Edgar Online, Spring 2001.
- \$6,000 from Center for International Business Education and Research, 2000-2001.
- \$200,000 for the E&Y CARAT from Ernst & Young LLP, 1999-2001.
- \$6,000 from the Center for International Business Education and Research, 1999-2000.
- \$39,980 with Shafer and Shenoy, Peat Marwick Main & Co., 1989 -1990.
- \$39,499 with Shafer and Shenoy, Peat Marwick Main & Co., 1988 -1989.
- \$37,196 with Shafer and Shenoy, Peat Marwick Mitchell & Co., 1986 -1987.

#### GRANTS FROM THE UNIVERSITY OF KANSAS

\$ 5,200.00 General Research Fund, University of Kansas	2010 - 2011.
\$ 3,000.00 General Research Fund, University of Kansas	2006 - 2007.
\$ 5,200.00 General Research Fund, University of Kansas	2005 - 2006.
\$ 5,200.00 General Research Fund, University of Kansas	2004 - 2005.
\$ 3,200.00 General Research Fund, University of Kansas	2003 - 2004.
\$ 5,332.50 General Research Fund, University of Kansas	2002 - 2003.
\$ 1,560.00 General Research Fund, University of Kansas	2000 - 2001.
\$ 2,600.00 General Research Fund, University of Kansas	1999 - 2000.
\$ 7,500.00 General Research Fund, University of Kansas	1997 - 1998.
\$ 5,566.05 General Research Fund, University of Kansas	1989 - 1990.
\$ 5,615.88 General Research Fund, University of Kansas	1988 - 1989.
\$ 5,569.72 General Research Fund, University of Kansas	1987 - 1988.
\$ 4,820.00 General Research Fund, University of Kansas	1985 - 1986.
\$ 4,326.67 General Research Fund, University of Kansas	1984 - 1985.
\$ 4,195.56 General Research Fund, University of Kansas	1983 - 1984.
\$ 4,500.00 New Faculty Grant, University of Kansas	1982 - 1983.

#### PROFESSIONAL MEMBERSHIPS

Member of the American Accounting Association, Member of Auditing Section of AAA Member of Artificial Intelligence and Expert System Section of AAA  
Member of Accounting Information Systems Section of AAA

#### PUBLICATIONS

##### Articles Published in Academic Journals

For citations and Impact Points see ResearchGate:

[https://www.researchgate.net/profile/Rajendra\\_Srivastava3?ev=prf\\_high](https://www.researchgate.net/profile/Rajendra_Srivastava3?ev=prf_high) and Google Scholar:

<http://scholar.google.com/citations?user=os4dnsgAAA&hl=en>

1. Senave, E., M. Jans, and **R. P. Srivastava**. 2023. The Application of Text Mining in Accounting. *International Journal of Accounting Information Systems*, **50** (2023) pp. 1-19.
2. Bucaro, A. C., V. Desai, J. W. Kim, **R. P. Srivastava**, and R. Desai. 2023. Toward a Better Expert System for Going Concern Opinions Using Bayesian Network Inflation Factors. *International Journal of Accounting Information Systems*, **49** (2023) pp. 1-23.
3. **Srivastava, R. P.** 2023. A New Measure of Similarity in Textual Analysis: Vector Similarity Metric versus Cosine Similarity Metric. *Journal of Emerging Technologies in Accounting*, Vol 20, No. 1 (Spring 2023), pp 77-90.
4. **Srivastava, R. P.** 2022. Dempster-Shafer Theory of Belief Functions: A Language for Managing Uncertainties in the Real-World Problems. *International Journal of Finance, Entrepreneurship & Sustainability*, Volume-2, Issue -1, 2022.
5. **Srivastava, R. P.** 2020. Can Textual Analysis of Corporate Filings Predict Business Related Risks? *Indian Accounting Review*, Vol. 24, No. 2, (December) pp. 1-20.
6. Masli, A., M. Sherwood, and **R. P. Srivastava**. 2018. Attributes and Structure of an Effective Board of Directors: A Theoretical Investigation. *Abacus*, Vol. 54, Issue 4, June 19, 2018.
7. Mock, T. J., S. Ragothaman, and **R. P. Srivastava**. 2018. Using Evidential Reasoning Technology to Enhance the Audit Quality Assurance Inspection Process. *Journal of Emerging Technologies in*

- Accounting*, Vol. 15, No. 1, pp.29-43.
8. Desai, V., J. W. Kim, **R. P. Srivastava**, and R. Desai. 2017. A Study of the Relationship between a Going Concern Opinion and Its Financial Distress Metrics. *Journal of Emerging Technologies in Accounting*, Vol. 14, NO. 2, pp. 17-28.
  9. Mock, T. J., **R. P. Srivastava**, and A. Wright. 2017. Fraud Risk Assessment Using the Fraud Risk Model as a Decision Aid. *Journal of Emerging Technologies in Accounting*, Vol. 14, No. 1, Spring, pp. 37-56.
  10. Desai, D. R., V. Desai, T. Libby and **R. P. Srivastava**. 2017. External Auditors' Evaluation of the Internal Audit Function: An Empirical Investigation. *International Journal of Accounting Information System*, [Vol. 24](#), pp. 1–14.
  11. Nehmer, R. and **R. P. Srivastava**. 2016. Using Belief Functions in Software Agents to Test the Strength of Application Controls: A Conceptual Framework. *International Journal of Intelligent Information Technologies*, Volume 12, Issue 3, July-September, pp. 1-19.
  12. Srivastava, R. P. 2016. Textual Analysis and Business Intelligence in Big Data Environment: Search Engine versus XBRL. *Indian Accounting Review*, Vol. 20, No. 1. June, pp. 1-20.
  13. Fukukawa, H, T. J. Mock, and **R. P. Srivastava**. 2014. Assessing the Risk of Fraud at Olympus and Identifying an Effective Audit Plan. *The Japanese Accounting Review*, Vol. 4, pp. 1-27 (Invited).
  14. Ragothaman, S., T. J. Mock, and **R. P. Srivastava**. 2014. A Review and Evaluation of Audit Quality Oversight. *Indian Accounting Review*, Vol. 18, No. 1, June, pp. 1-14.
  15. Rao, S., and **R. P. Srivastava**. 2014. Sustainability Reporting Now Part of Mainstream Reporting. *EM Magazine*, April, pp. 32-35.
  16. Mock, T. J., S. Rao, and **R. P. Srivastava**. 2013. The Development of Worldwide Sustainability Reporting Assurance. *Australian Accounting Review*, Volume 23, Issue 4, pp. 279–392.
  17. **Srivastava, R. P.**, S. Rao, and T. J. Mock. 2013. Planning and Evaluation of Assurance Services for Sustainability Reporting: An Evidential Reasoning Approach. *Journal of Information Systems*, Vol. 27, NO. 2, Fall 2013, pp. 107-126.
  18. **Srivastava, R. P.**, T. J. Mock, K. Pincus, and A. Wright. 2012. Causal inference in auditing: A framework. *Auditing: A Journal of Practice and Theory*, Vol. 31, No. 3, pp. 177-201.
  19. **Srivastava, R. P.**, T. J. Mock, and L. Gao. 2011. The Dempster-Shafer Theory of Belief Functions for Managing Uncertainties: An Introduction and Fraud Risk Assessment Illustration. *Australian Accounting Review*, Volume 21, Issue 3, pp. 282–291.
  20. Gao, L., and **R. P. Srivastava**. 2011. The Anatomy of Management Fraud Schemes: Analyses and Implications. *Indian Accounting Review*, Vol. 15, No. 1, (June) pp. 1-23.
  21. **Srivastava, R. P.** 2011. An Introduction to Evidential Reasoning for Decision Making under Uncertainty: Bayesian and Belief Functions Perspectives. *International Journal of Accounting Information Systems*, Vol. 12:126–135.
  22. Desai, V., R. Roberts, and **R. P. Srivastava**. 2010. An Analytical Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions. *Contemporary Accounting Research*, Vol. 27 No. 2 (Summer 2010) pp. 537–575.
  23. **Srivastava, R. P.** and A. Kogan. 2010. Assurance on XBRL Instance Document: A Conceptual Framework of Assertions. *International Journal of Accounting Information Systems*, Vol. 11 (2010)261–273.
  24. Rao, S., T. J. Mock, and **R. P. Srivastava**. 2009. Sustainable Development, Corporate Sustainability Reporting and Assurance: An Overview. *Indian Accounting Review*, Vo. 13, No. 2, pp. 1-18.
  25. **Srivastava, R. P.**, T. J. Mock, and J. Turner. 2009. Bayesian and Belief Functions Formulas for Auditor Independence Risk Assessment. *International Journal of Auditing*, Vol. 3, pp. 163–183.
  26. **Srivastava, R. P.**, L. Gao, and P. Gillett. 2009. Representation of Interrelationships among Binary Variables under Dempster-Shafer Theory of Belief Functions. *International Journal of Intelligent Systems*, Volume 24 Issue 4, pp. 459 – 475.
  27. **Srivastava, R. P.**, 2009. XBRL (Extensible Business Reporting Language): A Research Perspective. *Indian Accounting Review*, Vol. 13, No. 1, pp. 14-32.
  28. Mock, T., L. Sun, **R. P. Srivastava**, and M. Vasarhelyi. 2009. An Evidential Reasoning Approach to Sarbanes-Oxley Mandated Internal Control Risk Assessment under Dempster-Shafer Theory. *International Journal of Accounting Information Systems*, Volume 10, Number 2, pp. 65-78 (**lead article**). This paper won the best paper award at the 5th International Conference on Enterprise Systems, Accounting and Logistics, July 7-8, 2008, Crete, Greece.
  29. **Srivastava, R. P.**, T. J. Mock, and J. Turner. 2009. Bayesian Fraud Risk Formula for Financial Statement Audits. *ABACUS*, Vol. 45, No. 1, pp. 66-87.
  30. **Srivastava, R. P.** and Li, C. 2008. Systems Security Risk and Systems Reliability Formulas under

- Dempster-Shafer Theory of Belief Functions. *Journal Emerging Technologies in Accounting*, Vol. 5, No. 1, pp. 189-219.
31. Mock, T., A. Wright, **R. P. Srivastava**, and H. Lu. 2008. The Framing and Evaluation of Multiple Hypotheses. *Asia-Pacific Journal of Accounting and Economics*, Vol. 15, pp. 123–140.
  32. Lu, H., **R. P. Srivastava**, and T. J. Mock. 2007. The Working Paper Review Process: A Theoretical Model and Simulations. *Indian Accounting Review*, Vol. 11, No. 2, pp. 1-21.
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2. Fouché, J.P., S. McChlery, U. Paliwal, and **R. P. Srivastava**. Impact of Covid 19 on Accounting and Finance Education: An Academic Perspective.
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## ACTIVITIES IN PROFESSIONAL ORGANIZATIONS

### Paper Presentations at Conferences/Symposia:

1. Gao, L., T. Mock, **R. P. Srivastava** and E. Fuerherm. 2018. A General Framework for Assessing Fraud Risk. *2018 Proceedings of the 8th Annual International Conference on Accounting and Finance*, July 2018, Singapore.
2. Rajendra P. Srivastava, Role of Search Engine: Textual Analysis and Data Analytics. Presented at the International Conference on “Exploring New Frontiers of Accounting Research: Advanced Data Gathering Methods and Agenda for Future Research”, YKPN Business School, SEKOLAH TINGGI ILMU EKONOMI, YKPN, July 6, 2017.
3. Lei Gao, Kyunghye Yoon, **R. P. Srivastava**. Have They Changed the Way of Cheating? An Analysis of Management Fraud Schemes pre and post SOX. Presented at the *Auditing Section Midyear Meeting*, January 12–14, 2017.
4. **Srivastava, R. P.** Dempster-Shafer Theory of Belief Functions with Applications in Audit Judgment. Presented as an invited speaker at the *2017 JAAF Conference held at the Indian Institute of Management Ahmedabad (IIMA)*, January 5-7, 2017.
5. **Srivastava, R. P.** Big Data Analytics and Textual Analysis for Predictive Models: Role of Search Engine within XBRL Environment and Beyond. Presented as invited speaker at the *13<sup>th</sup> International Accounting Conference*, Kolkata, India, January 7-8, 2017.
6. Mock, T. J., S. Ragothaman, and **R. P. Srivastava**. Opportunities to Enhance the Audit Quality Assurance Inspection Process: The Case of Satyam Inspection by the PCAOB. Presented at the 2016 AAA Annual Meeting, New York.
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9. **Srivastava, R. P.** 2015. Business Environment Risk & Corporate Governance. Presented at the *2015 International Conference on Emerging Issues in Global Economy, Commerce and Management: Opportunities and Challenges*, The Bhawanipur Education Society College, Kolkata, India, January 5, 2015.
10. **Srivastava, R. P.** 2015. Audit Risk Management & Oversight. Presented at *Twelfth International Accounting Conference - IAA Research Foundation*, Kolkata, India, January 2-5.
11. Gao, L., **R. P. Srivastava**, T. J. Mock, E. Emeigh. 2014. A General Framework for Assessing Fraud Risk. Presented at the *33rd World Continuous Auditing & Reporting Symposium*, November 7-8.
12. **Srivastava, R. P.** 2014. Search Engines in Data Analytics: Their Relevance and Value within XBRL Environment and Beyond. Presented at the *International Symposium on AIS*, University of Melbourne, Melbourne, Australia, July 2-3.
13. **Srivastava, R. P.** 2014. Search Engine for Data Analytics in Big Data Environment: Its Relevance and Values within XBRL Environment and Beyond, at the 36<sup>th</sup> All India Accounting Conference & International Seminar on Accounting Education and Research, Andhra University, Visakhapatnam, India, January 11-12, 2014.
14. Gao, L., **R. P. Srivastava**, T. J. Mock, E. Emeigh. 2014. A General Framework for Assessing Fraud Risk. International Symposium on Audit Research. Presented at 10<sup>th</sup> International Conference on Business and Finance, Indian Business School, Hyderabad, India, January 9-10.
15. **Srivastava, R. P.** 2013. Search Engine for Data Analytics in Big Data Environment: Its Relevance and Values within XBRL Environment and Beyond, 13th Bryant University XBRL and Healthcare Standardization Conference, Smithfield RI, 02865 USA, October 17-18 2013, this paper was also presented at the 28<sup>th</sup> World Continuous Auditing and Reporting Symposium: Audit Analytics in the Era of Big-Data, Rutgers University, Newark, NJ 07102 USA, November 8 & 9, 2013.

16. **Srivastava, R. P.** 2013. Discussed the paper “Issues with the Communication and Integrity of audit reports when financial reporting shifts to an information-centric paradigm” at the University of Waterloo Symposium on Information Integrity and Information Systems Assurance (UWCISA), October 4.
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22. Dalton, K. and **R.P. Srivastava**. 2012. A Framework of Management Assertions in the Interactive Data Environment. Presented at the 24th XBRL International Conference, Abu Dhabi, UAE, March 20-22, 2012. This paper was also presented at the 24<sup>th</sup> World Continuous Auditing and Reporting Symposium: Continuous Auditing and XBRL Coming to Age. Malatya, Turkey, May 3 - 4.
23. **Srivastava, R. P.** 2011. Interactive Data Framework for Financial Reporting (XBRL): Democratization of Business Information. Presented at 34<sup>th</sup> All India Accounting Conference, Jaipur, India, December 18-18, 2011.
24. Dalton, K. and **R. P. Srivastava**. 2011. Management Assertions about Financial Statements: Are they Sufficient in the Interactive Data Environment? Presented at the 23rd XBRL International Conference, Montreal, Canada, October 28, 2011.
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26. Dalton, K. and **R. P. Srivastava**. 2011. Management Assertions about Financial Statements: Are they Sufficient in the Interactive Data Environment? Presented at the 5<sup>th</sup> University of Kansas International Conference on XBRL: Transparency, Assurance, and Analysis. April 28-30.
27. Gao, L., T. J. Mock, and **R. P. Srivastava**. 2011. An Evidential Reasoning Approach to Fraud Risk Assessment under Dempster-Shafer Theory: A General Framework. Hawaii International Conference on Systems Sciences 44, Kauai, Hawaii, January 4-7, 2011.
28. Mock, T. J., **R. P. Srivastava**, and A Wright. The Effects of Decomposition of the Audit Risk Model on Fraud Risk Assessment and Audit Planning Decisions. *2010 International Symposium on Audit Research (ISAR)*, Singapore, June 24- 25, 2010. This paper was also accepted for presentation at 3<sup>rd</sup> Workshop on Audit Quality, Bellagio, Lake Como, Italy, October 1-2, 2010.
29. Rao, S., **R. P. Srivastava**, and T. Mock. 2010. Assurance Services in Sustainability Reporting: Evidential Structure, Level of Assurance, and Potential Auditor’s Behavior. American Accounting Association Annual Meeting, San Francisco, August 1-4.
30. R. Nehmer and **R. P. Srivastava**. 2010. Using Belief Functions in Software Agents to Test the Strength of Application Controls: A Conceptual Framework. Presented at the Strategic and Emerging Technology Research Workshop, San Francisco, July 31, 2010.
31. **Srivastava, R. P.** 2010. Discussed the paper “Will XBRL Improve Corporate Governance? A Framework for Enhancing Governance Decision Making Using Interactive Data” at the International Symposium on Accounting and Information Systems (ISAIS), University of Central Florida, Orlando, May 13-15, 2010.
32. **Srivastava, R. P.**, and T. Mock. 2010. Audit Risk Formula with Mixed Evidence. Conference on the Theory of Belief Functions, Brest, France, April 1-2, 2010.
33. Rao, S., **R. P. Srivastava**, and T. Mock. 2010. Assurance Services in Sustainability Reporting: Evidential Structure, Level of Assurance, and Potential Auditor’s Behavior. The 2010 North American Congress On Social And Environmental Accounting Research (CSEAR), University of Central Florida, Orlando, Florida, January 4-6, 2010.
34. **Srivastava, R. P.** Accounting Education and Research, and Collaboration with Practice: A US

- Perspective. A keynote speech delivered at the XXXII All India Conference of Indian Accounting Association, Gwalior, India, November 14-15, 2009.
35. Bovee, M. T. Roberts, and **R. P. Srivastava**. 2009. Decision-Useful Financial Reporting Information Characteristics: An Empirical Validation of the Proposed FASB/IASB International Accounting Model. Presented at AMCIS Annual Meeting in San Francisco, August 6-8.
  36. **Srivastava, R. P.** and A. Kogan. 2009. Assurance on XBRL Instance Document: A Conceptual Framework of Assertions. Presented at the 6th Bi-Annual Research Symposium, University of Waterloo Center for Information Integrity & Information Systems Assurance, October 1-3, 2009. Also, an earlier version of this paper was presented at the following conferences: 1) 19th XBRL International Conference, Paris, June 22-25, 2009. 2) The Ninth International Accounting Conference: Contemporary Issues in Accounting and Finance. Indian Accounting Association Research Foundation, Kolkata, January 3-4, 2009. 3) The 16th World Continuous Auditing & Reporting Symposium, Rutgers University- Newark, November 7 and 8, 2008.
  37. **Srivastava, R. P.** 2009. Role of XBRL in Assessing Financial Risk: An On-Line Tool using FRAANK Technology. Presented at the 6th International Conference on Enterprise Systems, Accounting and Logistics, Thessaloniki, Greece, May 18-19, 2009.
  38. Bovee, M. T. Roberts, and **R. P. Srivastava**. 2008. Characteristics of useful Accounting Information: An Empirical Validation of the Proposed International Accounting Model. Presented at The 13<sup>th</sup> ICIQ (ICIQ-08, MIT IQ) Conference, November 14-16.
  39. **Srivastava, R. P.** and A. Kogan. 2008. Assurance on XBRL Instance Document: A Conceptual Framework of Assertions. Presented at the Sixteenth World Continuous Auditing & Reporting Symposium, Rutgers University- Newark, November 7-8, 2008, and at The 8th Bryant University XBRL Conference, Washington DC, October 13, 2008.
  40. **Srivastava, R. P.** An Integrated Approach to Assurance on XBRL Instance Document: A Conceptual Framework. Presented at The 15th World Continuous Auditing And Reporting Symposium, held in Heraklion, Crete Island, Greece, on the 7th and 8th of July, 2008.
  41. Mock, T., L. Sun, **R. P. Srivastava**, and M. Vasarhelyi. An Evidential Reasoning Approach to Sarbanes-Oxley Mandated Internal Control Risk Assessment. Presented at The 5th International Conference on Enterprise Systems, Accounting and Logistics, held in Heraklion, Crete Island, Greece, on the 7th and 8th of July, 2008.
  42. Rao, S. and **R. P. Srivastava**. Evidential Reasoning for Sustainability Reporting Assurance Services. Presented at the 2008 American Accounting Association Annual Meeting, Anaheim, California, August 4-6.
  43. Gao, L., **R. P. Srivastava** and T. Mock. An Evidential Reasoning Approach to Integrating Fraud Schemes into Fraud Risk Assessment. Presented at The Midyear Auditing Section Meeting, American Accounting Association, Austin, TX, January 17-18, 2008.
  44. **Srivastava, R. P.** Data Mining and Knowledge Extraction for Business Decisions in A Digital Technology Era and Beyond XML. Panel Session at Large, 2007 AAA Annual Meeting, Chicago, August 4-8.
  45. Rao, S. and **R. P. Srivastava**. Evidential Reasoning for Sustainability Reporting Assurance Services. Presented at the 2007 AI/ET Research Workshop, AAA Annual Meeting, Chicago, August 4-8.
  46. **Srivastava, R. P.** Search Engines for Extracting, Managing, and Analyzing Knowledge from the SEC Filings in XBRL and Beyond. Presented at the International Symposium on Audit Research (ISAR), Shanghai Jiao Tong University, Shanghai, China, June 22-23, 2007.
  47. **Srivastava, R. P.** Search Engines for Extracting, Managing, and Analyzing Knowledge from the SEC Filings in XBRL and Beyond. Presented at the 13th World Continuous Auditing & Reporting Symposium, Faculty of Economics, University of Ferrara, Ferrara (Italy), June 15-16, 2007.
  48. **Srivastava, R. P.** Search Engines for Extracting, Managing, and Analyzing Knowledge from the SEC Filings in XBRL and Beyond. Presented at the 2007 International Conference on XBRL: Taxonomies and Assurance, Lawrence, Kansas, USA, May 11-12, 2007.
  49. A. Byerly, A. Ross, C. Spires R. Thon, **R. Srivastava** and W. Meyer. Abacus, LLC - A business Venture using FRAANK (Financial Reporting and Auditing Agent). Presented at the 2007 BIG12 New Venture Championship, April.
  50. **Srivastava, R. P.**, T. Mock, and Jerry Turner. Audit Risk Formula with the Risk of Fraud. Eighth International Accounting Conference Indian Accounting Association Research Foundation, Crystal Hall, Taj Bengal, Kolkata (India) January 6-7, 2007, **Keynote Speaker**.
  51. **Srivastava, R. P.** Research Opportunities and Challenges in XBRL in the Global Economy. 29th All India Accounting Conference, University of Delhi (India), December 22-23, 2006, **Keynote Speaker**.

52. **Srivastava, R. P.** SEEK-INF: A Search Engine for Extracting Knowledge from Industrial Filings and Beyond XBRL. 12<sup>th</sup> World Continuous Audit Symposium, November 3 – 4, 2006.
53. **Srivastava, R. P.** SEEK-INF: Search Engine for Extracting Knowledge from Industrial Filings. Digital Accounting Research Conference, Huelva, Spain, October 13-14, 2006.
54. Sun, L., **R. P. Srivastava**, D. Vun Kannon, T. Mock, and M. Vasarhelyi. Internal Control Assessment under Sarbanes- Oxley Act using Dempster-Shafer Theory of Belief Functions. The American Accounting Association Annual Meeting, Washington DC, August 6-9, 2006. This paper was also presented at 3rd CONTECSI and 11th WCA-World Continuous Auditing, May 30-June 2, 2006, Sao Paulo, Brazil.
55. Desai, V., R. Roberts, and **R. P. Srivastava**. A Conceptual Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions. The American Accounting Association Annual Meeting, Washington DC, August 6-9, 2006.
56. Li, C., and **R. P. Srivastava**. Cost Benefit Analysis of Internal Control over Financial Reporting Consulting Services in Belief Function Framework. The American Accounting Association Annual Meeting, Washington DC, August 6-9, 2006.
57. Chan Li and **R. P. Srivastava**. Assurance Risk Formulas for Planning and Evaluation of Trust Services. at the 2005 All India Accounting Conference in Hyderabad, India, December 9-10.
58. Sun, L., **R. P. Srivastava**, D. Vun Kannon, T. Mock, and M. Vasarhelyi, "An Evidential Reasoning Approach to Sarbanes-Oxley Mandated Internal Control Assessment," at the Tenth Continuous Auditing and Reporting Symposium, Rutgers University-Newark, November 4-5, 2005.
59. **Srivastava, R. P.**, T. J. Mock, and J. Turner, "Fraud Risk Formulas for Financial Statement Audits", at Third European Auditing Research Network Symposium, October 28th & 29th, 2005.
60. Chan Li and **R. P. Srivastava**, "Assurance Risk Formulas for Planning and Evaluation of Trust Services" at The Annual Meeting of the American Accounting Association, San Francisco, August 6-11, 2005.
61. Gao, L., and **R. P. Srivastava**, "The Decomposition of Management Fraud Schemes: Analyses and Implications" at The Annual Meeting of the American Accounting Association, San Francisco, August 6-11, 2005.
62. Mock, T. J., **R. P. Srivastava**, and J. Turner, "A Model for Assessing the Risk of Impaired Auditor Independence." Presented at the 28th Annual Congress of the European Accounting Association, 18-20 May, 2005, in Göteborg.
63. Li, C. and **R. P. Srivastava**, "Issues and Challenges for E-Business Reporting in XBRL (EXtensible Business Reporting Language) Framework," Presented at The 2005 International Applied Business Research Conference held during March 14-18, 2005.
64. Li, C., and **R. P. Srivastava**, "Evidential Reasoning Framework for Trust Assurance Services." Presented at the 2005 Midyear AIS Meeting, New Orleans, January 6-8.
65. Gao, L., and **R. P. Srivastava**, "The Decomposition of Management Fraud Schemes: Analyses and Implications." Presented at the Round Table Forum at the 2005 Midyear Auditing Section Meeting, New Orleans, January 13-15.
66. Sun, L., **R. P. Srivastava**, and T. Mock, "Risk Assessment of Information Systems Security: An Evidential Reasoning Approach," presented at the Annual Meeting of the American Accounting Association, August 2004.
67. **Srivastava, R. P.** and T. J. Mock, presented a research workshop on "Evidential Reasoning in Assurance Services" at the AAA Midwest Regional Meeting, Kansas City, March 25-27, 2004.
68. R. Hoitash, A. Kogan, **R. P. Srivastava**, and M. A. Vasarhelyi, "An Electronic Businesses Balanced Scorecard and Digitization Metrics." Presented at the Mid-Year AIS and AI/ET Sections joint meeting, January 7-9, 2004, Clearwater Beach, Florida.
69. **R. P. Srivastava**, T. Mock, and J. Turner, "The Effects of Integrity, Opportunity, Incentive and Mitigating Factors on Fraud Risk." Presented at the Mid-Year Auditing Section Meeting, January 16-17, 2004, Clearwater Beach, Florida.
70. Sun, Lili, Mike Ettredge, and **R. P. Srivastava**, "Predicting Bankruptcy among Distressed Firms," International Symposium on Audit Research (ISAR), Los Angeles, CA, May 30-31, 2003.
71. Turner, J., T. Mock, and **R. P. Srivastava**, "An Analysis of the Fraud Triangle," Presented at the Mid-Year Auditing Section Meeting, January 16-17, 2003. This paper was also presented at the Central State Conference at Kansas State University, October 4, 2002.
72. Turner, J., T. Mock, and **R. P. Srivastava**, "A Conceptual Framework and Case Studies on Audit Planning and Evaluation Given the Potential for Fraud," presented at the International Symposium on

- Audit Research, University of New South Wales, Sydney, July 1-2, 2002, and the AAANZ Annual Conference, Perth, Australia, July 8-9, 2002.
73. Kogan, A., Nelson, K. M., **R. P. Srivastava**, M. A. Vasarhelyi, and Matt Bovee, "Design and Applications of an Intelligent Financial Reporting and Auditing Agent with Net Knowledge (FRAANK)," at the Mid-Year Meeting of the Information System Section of American Accounting Association, Orlando, FL, January 11-12, 2002.
  74. M. Bovee, M. Ettredge, **R. P. Srivastava**, M. Vasarhelyi, "Does the Year 2000 XBRL Taxonomy Accommodate Current Business Financial Reporting Practice?" at the Mid-Year Meeting of the Information System Section of American Accounting Association, Orlando, FL, January 11-12, 2002.
  75. Bovee, M., **R. P. Srivastava**, and B. Mak, "A Conceptual Framework and Belief-Function Approach to Assessing Overall Information Quality," to be presented at the Information Quality Conference at MIT, Boston, November 2-4, 2001, and also to be presented at INFORMS Conference in Miami, November 4-8, 2001.
  76. Sun, L., **R. P. Srivastava**, and T. Mock, "Belief Function Approach to Evidential Reasoning for WebTrust Assurance Services: A Case Study," to be presented at the INFORMS Conference in Miami, November 4-8, 2001.
  77. **Srivastava, R. P.**, "Issues on Internet and Online Auditing: The FRAANK Project," Penal Discussion, The Mid-West American Accounting Association Meeting, Indianapolis, April 13-15, 2000.
  78. Lu, H. and **R. P. Srivastava**, "Working Paper Review Process: A Theoretical Model and Simulation," *Mid-Year Auditing Conference*, Los Angeles, January 2000.
  79. **Srivastava, R. P.**, "Towards On-line Predictive Modeling of Corporate Health," presented at the *Continuous Auditing and Reporting Symposium*, held at Rutgers University-Newark, January 28, 2000.
  80. Mock, T., A. Wright, **R. Srivastava**, and H. Lu, "The Framing, Evaluation and Modeling of Multiple Hypotheses in Auditing," at the International Symposium on Auditing research, Los Angeles, June 1999.
  81. **Srivastava, R. P.** and Hai Lu, "Evidential Reasoning Under Uncertainty Using Belief Functions: A Structural Analysis of Audit Evidence," the *32<sup>nd</sup> Hawaii International Conference on Systems Science*, January 5-8, 1999.
  82. **Srivastava, R. P.** and T. J. Mock, "Evidential Reasoning for WebTrust Assurance Services," *the 32<sup>nd</sup> Hawaii International Conference on Systems Science*, January 5-8, 1999.
  83. Harrison, K. E., R. D. Plumlee and **R. P. Srivastava**, "An Empirical Investigation of Descriptions of Uncertainty: Belief Functions and Probabilities." Paper presented at the Sixth Annual Meeting of the American Society of Business and Behavioral Sciences, 18-22 February, Las Vegas Nevada, 1999.
  84. **Srivastava, R. P.**, A. Wright, and T. J. Mock, "Analytical Modeling of Multiple Hypotheses Evaluation in Auditing," at the 36<sup>th</sup> Bayesian Research Conference, February 19-20, 1998, and at the 1998 Annual Meeting of American Accounting Association, New Orleans, August 15-19, 1998.
  85. **Srivastava, R. P.**, and T. J. Mock, "A Decision Theoretic Approach to WebTrust Assurance Services Using Belief Functions," at the 1998 International Symposium on Auditing Research, Sydney, June 25-26, at 1998 International Conference on Contemporary Accounting Issues, Taipei, Taiwan, July 3-6, and at Online Auditing and Reporting Conference: Accounting 2000 Series, January 16, 1998, Rutgers University, Newark.
  86. Nelson, K., A. Kogan, **R. P. Srivastava**, and M. Vasarhelyi, "Virtual Auditing Agents: The Edgar Agent Example," at the Hawaii International Conference on Systems Science, January 6-9, 1998.
  87. A. Kogan, K. Nelson, R. P. Srivastava, and M. A. Vasarhelyi, "Toward Internet Auditing with 'FRAANK'," III International Conference on Accounting, Finance, and Tax" held in Punta Umbria, Spain, September 25-26, 1997.
  88. **Srivastava, R. P.**, A. Wright, and T. Mock, "Analytical Modeling of Multiple Hypotheses Evaluation in Auditing," The 1997 International Conference on Audit Judgment, Singapore, June 1997.
  89. **Srivastava, R. P.**, "Evidential Reasoning Under Uncertainty Using Belief Functions: A Structural Analysis of Audit Evidence," the British Accounting Association National Conference, March 24-26, 1997, Birmingham, UK
  90. **Srivastava, R. P.**, "Emerging Trends in Auditing Research," *Third International Accounting Research Conference*, Calcutta, India, January 4-5, 1997.
  91. Gillett, P. and **R. Srivastava**, "Integrating Statistical and Non-Statistical Audit Evidence in Attribute Sampling," presented at II International Artificial Intelligence Conference in Accounting, Auditing, and Tax, held on September 27-28, 1996, at Huelva, Spain. An earlier version of this paper was also been



- presented at the 1995 Annual Meeting of the American Accounting Association (refereed).
92. **Srivastava, R. P.** "Inaugural speech on "Impacts of Technology on Accounting," at the 19<sup>th</sup> All India Accounting Conference held on December 26-27, 1995, at the Vikram University, Ujjain, India.
  93. **Srivastava, R. P.** "Evidential Reasoning in Auditing," AI/ES Research Workshop at the 1995 American Accounting Association Annual Meeting, Orlando, FL, August 1995 (invited).
  94. Fanning, K., K. Cogger, and **R. P. Srivastava**, "Detection of Management Fraud: A Neural Network Approach," at *IEEE Conference, Los Angeles, February 11, 1995* (refereed).
  95. **Srivastava, R. P.** "Decision Making Under Uncertainty in Auditing Using Belief Functions," AI/ES Research Workshop at the 1994 American Accounting Association Annual Meeting, New York, August 1994(invited).
  96. **Srivastava, R. P.**, and R. Johns, " An Expert System Approach to Audit Planning and Evaluation in the Belief-Function Framework," Presented at the *1993 American Accounting Association Workshop on AI/ES in Accounting, Auditing and Tax*, Washington, DC. August 1992. This paper was also presented at the *Conference on Expert Systems in Auditing, Accounting and Telecommunications*, Rutgers University, Newark, November 20-21, 1992(invited)
  97. Dutta, S., and **R. P. Srivastava**, "Belief Network for Going Concern Decisions," presented at the *1993 USC Audit Judgment Symposium*, February 15-16, 1993 (refereed).
  98. Dutta, S. K. and **R. P. Srivastava**, "Belief Revisions in Auditing: A Theoretical Investigation," at the 21<sup>st</sup> Western Decision Science Annual Meeting, Reno, Nevada, March 24 - 27, 1992 (refereed).
  99. Dutta, S. K. and **R. P. Srivastava**, "Aggregation of Evidence in Auditing: A Likelihood Perspective," at the *Audit Judgment Symposium*, University of Southern California, February 17 - 18, 1992(refereed).
  100. Dutta, S. K. and **R. P. Srivastava**, "Aggregation of Evidence in Auditing: A Likelihood Perspective," at the 30<sup>th</sup> Annual Bayesian Research Conference, Sponsored by the University of Southern California, February 13 and 14, 1992(invited).
  101. **Srivastava, R. P.** and R. Chandra, "Application of Electronic Spreadsheet to Reciprocal Services Cost Allocation," at the *International Conference on Accounting and Auditing Issues*, sponsored by the Indian Accounting Association Research Foundation, January 23 - 25, 1991 (refereed).
  102. **Srivastava, R. P.**, P. P. Shenoy, "A Graphical System for Audit Planning and Evidence Aggregation," *Proceedings of the Making Statistics More Effective in School of Business Conference*, University of Kansas, May 31-June 2, 1990 (invited).
  103. **Srivastava, R. P.**, P. P. Shenoy and G. Shafer, "Belief Propagation in Networks for Auditing," at the *1990 University of Southern California Audit Judgment Symposium*, February 19-20, 1990 (refereed).
  104. **Srivastava, R. P.**, "Audit Efficiency Achieved by Statistical Sampling and Analytical Reviews" at the Summer Institute of the Institute of Chartered Accountants of India, Srinagar, June 4 - 8, 1988 (invited).
  105. Shafer, G. and **R. P. Srivastava**, "The Bayesian And Belief-Function Formalisms: A General Perspective for Auditing," at the Audit Symposium, University of Waterloo, Canada, November 1987 (invited).
  106. Shafer, G. and **R. P. Srivastava**, "Managing Uncertainty in Expert Systems: A Perspective for Auditing," at the *Conference on AI and Expert system in Auditing at the University of Southern California, February 1986*(invited).

#### Invited Presentations

1. "A new Measure of Similarity: Cosine Similarity Metric vs Vector Similarity Metric", University of Miami, April 1, 2022.
2. "Text Mining, and Textual Analysis of Companies Filings and Risk Assessment Models", Faculty of Business and Economics, Macquarie University, Sydney, March 14; Discipline of Accounting, The University of Sydney Business School, March 29; Griffith Business School, Griffith University - Nathan Campus, April 1; Bond Business School, Bond University, Gold Coast, April 3; Monash Business School, Monash University, and Faculty of Business & Economics, The University of Melbourne, April 4; College of Business and Economics, Australian National University, AU, April 8; Department of Accounting and Finance, University of Auckland Business, April 11, 2019.
2. "Big Data Analytics and Textual Analysis for Predictive Models: Role of Search Engine within XBRL Environment and Beyond," YKPN Business School, SEKOLAH TINGGI ILMU EKONOMI, YKPN, July 7, 2017.

3. "Big Data Analytics and Textual Analysis for Predictive Models: Role of Search Engine within XBRL Environment and Beyond," EILM, Kolkata, January 9 morning, and at The University of Burdwan, January 9, 2017, in the afternoon, and at Motilal Nehru National Institute of Technology (MNNIT), January 11, 2017.
4. "Does Firm Size Really Matter? Evidence from Going Concern Opinions for 1997-2015", Rutgers Business School, Rutgers University-Newark, July 22, 2016.
5. "An Introduction to Dempster-Shafer Theory of Belief Functions", Rutgers Business School, Rutgers University- Newark, July 22, 2016.
6. "Does Size Really Matter? : Evidence from Going Concern Opinions for 1997-2015", College of Business and Economics, Lehigh University, April 8, 2016.
7. "Relationship Between Auditors' Propensity to Issue a Going Concern Opinion and Financial Distress: Evidence from 1995 to 2015", School of Business, Washburn University, February 26, 2016.
8. "Relationship Between Auditors' Propensity to Issue a Going Concern Opinion and Financial Distress: Evidence from 1995 to 2015", School of Business, The University of Kansas, February 12, 2016.
9. "Effective and Efficient use of Seek iNF, a Search Engine Developed at KU, in the Big Data Environment for Research and Teaching", School of Business, The University of Kansas, September 11, 2015.
10. "The Effects of Decomposition of the Audit Risk Model on Fraud Risk Assessment and Audit Planning Decisions", DeGroote School of Business, McMaster University, Hamilton, Ontario, Canada, September 4, 2015.
11. "Attributes and Structure of an Effective Board of Directors: A Theoretical Investigation", Barton School of Accountancy, Wichita State University, Wichita, Kansas, March 27, 2015.
12. "Business Environment Risk & Corporate Governance." Eastern Institute for Integrated Learning in Management, Kolkata, January 6, 2015.
13. "Dempster-Shafer Theory of Belief Functions and Its Application to Business Decisions," School of Business, Rutgers University-Newark, October 13-14, 2014.
14. "Search Engines in Data Analytics: Their Relevance and Value within XBRL Environment and Beyond", School of Accounting Economics & Finance, Faculty of Business & Law, Deakin University, Burwood Campus, Burwood, Australia, July 4, 2014.
15. "Dempster-Shafer Theory of Belief Functions for business Decisions", Huizenga School of Business and Entrepreneurship, Nova Southeastern University, Miami, April 24, 2014.
16. "A General Framework for Assessing Fraud Risk." International Symposium on Audit Research, Indian School of Business, Hyderabad, India, January 8, 2014.
17. "Evaluation of Attributes that Constitute Board of Directors Strength: An Analytical and Experimental Investigation", Faculty of Economics and Business, The University of Sydney, July 2, 2013.
18. "Evaluation of Attributes that Constitute Board of Directors Strength: An Analytical and Experimental Investigation", School of Accounting Economics & Finance, Faculty of Business & Law, Deakin University, Burwood Campus, Burwood, Australia, June 24, 2013.
19. "Evaluation of Attributes that Constitute Board of Directors Strength: An Analytical and Experimental Investigation", UQ Business School, The University of Queensland, Brisbane, Australia, June 21, 2013.
20. "Evidential Reasoning Approach to Business Decisions under Belief Functions" Presented at 2<sup>nd</sup> Spring School of Belief Function Theory and Applications, University of Carthage, IHEC, Carthage, Tunisia, May 20-24, 2013.
21. "Global Business Environment: Challenges and Opportunities", Faculty of Management Studies, Banaras Hindu University (BHU), Varanasi, February 10, 2013.
22. Global Business Environment: Challenges and Opportunities, Shree Vidyaniketan Institute of Management, Tirupati, India, January 28, 2013.
23. "The Dempster-Shafer Theory of Belief Functions for Managing Uncertainties: An Introduction", Indian Institute of Technology, Mumbai, January 24, 2013.
24. "A General Framework for Assessing Fraud Risk", Indian Institute of Management, Lucknow, January 17, 2013.
25. A series of lectures on "Evidential Reasoning for Business Decisions under Dempster-Shafer

- Theory of Belief Functions”, Faculty of Management, University of Economics, Prague, Czech Republic, September 17-19, 2012
26. “Planning and Evaluating Assurance Services for Sustainability Reporting”, Faculty of Business Management, Istanbul University, Istanbul, May 8, 2012.
  27. “A General Framework for Assessing Fraud Risk under the Dempster-Shafer Theory of Belief Functions”, Faculty of Economics and Administrative Sciences, Inonu University, Malatya, Turkey, May 7, 2012.
  28. “XBRL Technology”, Spring Professional Development Seminar, Association of Government Accountants, Lawrence, Kansas, March 28, 2012.
  29. “XBRL Technology”, Eastern. Management Development Program, EILM, Kolkata, January 6, 2012.
  30. “Balanced Scorecard: Opportunities and Challenges” Presented at the Chamber of Commerce meeting, Kolkata, India, January 6, 2012.
  31. “A General Framework for Assessing Fraud Risk under the Dempster-Shafer Theory of Belief Functions.” University of Central Florida, Orlando, FL, November 14, 2011.
  32. “FRAANK and SEEK-INF: Search engines for extracting information from the SEC filings:”, University of South Florida, Tampa, November 4, 2011.
  33. “Planning and Evaluation of Assurance Services for Sustainability Reporting”. University of Florida, Gainesville, FL, October 31, 2011.
  34. “Planning and Evaluation of Assurance Services for Sustainability Reporting”. University of Atlantic Florida, Boca Raton, FL, October 17, 2011.
  35. “Evidential Reasoning under Dempster-Shafer Theory of Belief Functions”. University of South Florida, Tampa, FL, October 14, 2011.
  36. “Planning and Evaluation of Assurance Services for Sustainability Reporting”. Oregon State University, Corvallis, OR, October 7, 2011.
  37. “Dempster-Shafer Theory of Belief Functions: An Introduction” , University of South Florida, Tampa, FL, September 30, 2011.
  38. “Evidential Reasoning for Decision Making under Bayesian Framework”, University of South Florida, Tampa, FL, September 9, 2011.
  39. “Knowledge Management in Accounting and Information Systems: Evidential Reasoning,” University of Mansoura, Mansoura, Egypt, April 19, 2010.
  40. “Contemporary issues in accounting education and research,” as the inaugural speech at UGC-Academic Staff College, Banaras Hindu University, Varanasi, India, November 26, 2009.
  41. “Dempster-Shafer Theory of Belief Functions: A Mathematical Theory of Evidence” at the Faculty of Commerce, Banaras Hindu University, Varanasi, India, November 18, 2009.
  42. “Research Overview and Research Opportunities in Applying the DS Theory of Belief Functions to Audit, Assurance and Other Business Problems,” at Wilfrid Laurier University, Waterloo, Canada, October 23, 2009.
  43. “Evidential Reasoning using Belief Functions: Audit and Assurance Services,” at The University of California- Riverside, USA, May 27, 2009.
  44. “Corporate Financial Health Assessment Models. Eastern Institute for Integrated Learning in Management,” Kolkata, India, January 7, 2009.
  45. “Assessing Fraud Risk: A Comparison of Bayesian and Belief Function Models” at The University of Sydney, Australia, on October 31, 2007.
  46. “Assessing Fraud Risk: A Comparison of Bayesian and Belief Function Models” at the University of Melbourne, Australia, on October 26, 2007.
  47. "Causal Schemas and Multiple Hypotheses Evaluation: A General Framework." Australian National University, Canberra, Australia, October 12, 2007.
  48. "Extensible Business Reporting Language (XBRL): A Global Phenomenon." University of International Business and Economics (UIBE), Beijing, China, June 29, 2007.
  49. "Audit Risk Formula with the Risk of Fraud under Dempster-Shafer Theory of Belief Functions." Renmin University, 59 Zhong Guan Cun ST , Beijing, China, June 26, 2007.
  50. “Dempster-Shafer Theory of Belief Functions: Introduction and Application to Information Security Risk”, State University of New York, Buffalo, August 18, 2006.
  51. “Language, Measurement, and Applications of Belief Functions”, University of Paris, Sorbonne, Paris, France, June 15, 2006.
  52. “Dempster-Shafer Theory of Belief Functions: Introduction and Applications”, University of

- Paris, Sorbonne, Paris, France, June 14, 2006.
53. "Evidential Reasoning Framework in Assurance Services." Universidade Do Estado Do Rio De Janeiro, Rio de Janeiro, Brazil, June 5, 2006
  54. "Dempster-Shafer Theory of Belief Functions: Introduction and Fraud Risk Assessment Model". University of Wisconsin, Madison, May 5, 2006.
  55. "Belief Functions and Its Applications", Indian Institute of Sciences, December 13, 2005.
  56. Third Australian National Center of Audit and Assurance Research Conference, Australian National University, Canberra, "An Evidential Reasoning Approach to Sarbanes-Oxley Mandated Internal Control Assessment," November 11-12, 2005.
  57. The Digital Accounting Research Conference, Huelva, Spain, "Evidential Reasoning Framework for Trust Assurance Services," October 13-14, 2005.
  58. Hindu University of America, Orlando, "Dempster-Shafer Theory of Belief Functions: Introduction, and Application to Value Judgment," April 11, 2005.
  59. Florida Atlantic University, Fort Lauderdale, "Dempster-Shafer Theory of Belief Functions: Introduction and Application to Assessing Fraud Risk," April 9, 2005.
  60. University of South Florida, Tampa, "Dempster-Shafer Theory of Belief Functions: Introduction and Application to Information Security Risk," February 25, 2005.
  61. University of Central Florida, "Dempster-Shafer Theory of Belief Functions: Introduction and Applications," February 11, 2005.
  62. Australian National University, Canberra, and The University of Sydney, Australia, "A Model for Assessing the Risk of Impaired Auditor Independence," October 2004.
  63. Australian National University, Canberra, Australia, "Risk Assessment of Information Systems Security: An Evidential Reasoning Approach," June 19, 2003.
  64. Australian National University, Canberra, Australia, "The Effects of Integrity, Opportunity, Incentive and Mitigating Factors on Fraud Risk," June 21, 2003.
  65. Australian National University, Canberra, Australia, "Research Opportunities in Auditing and Information Systems," June 21, 2003.
  66. The University of Sydney, Australia, "Risk Assessment of Information Systems Security: An Evidential Reasoning Approach," June 30, 2003.
  67. University of Sydney, Sydney, "XBRL (eXtensible Business Reporting Language): Issues, Opportunities and Challenges," October 14, 2002.
  68. University of Bond, Australia, "A Conceptual Framework and Case Studies on Audit Planning and Evaluation Given the Potential for Fraud," July 12, 2002.
  69. University of Delhi, "XBRL and FRAANK," March 12, 2001.
  70. University of Sydney, Sydney, "Auditors' Evaluations of Uncertain Audit Evidence: An Empirical Study of Belief Functions and Bayesian Probabilities," December 15, 2000.
  71. Keynote speaker at the Vth International Conference on Artificial Intelligence in Accounting, Finance, and Tax, held in Huelva, Spain, November 2-3, 2000. Presented the paper "Design and Applications of an Intelligent Financial Reporting and Auditing Agent with Net Knowledge (FRAANK)."
  72. Keynote speaker at the Symposium on Sustainability and Value Creation at Eastern Institute for Integrated Learning in Management, Calcutta, September 26, 2000. Presented the paper "Sustainability and Value Creation: A Challenge for Survival."
  73. Presented the paper "Analytical Modeling of Multiple Hypotheses Evaluation in Auditing," at University of Tasmania, Australia, June 5, 1998, and at Deakin University, Geelong, Australia, June 12, 1998.
  74. Deakin University, Melbourne, Australia, "A Decision Theoretic Approach to WebTrust Assurance Services Using Belief Functions," June 15, 1998.
  75. University of Seigen, Germany, "A Framework for Harmonizing Financial Statement User Needs with Accounting and Auditing Standards," January 17, 1997.
  76. Presented the paper "An Expert System Approach to Audit Planning and Evaluation in the Belief-Function Framework," at the following institutions:
  77. Institute for Automation and Operations Research, University of Fribourg, Fribourg, Switzerland, and February 1994.
  78. Institute De recherche En Informatique De Toulouse (I.R.I.T), Universite' Paul Sabatier, Toulouse, France, March 1994.

79. Institute de Programmation, Laboratoire d'Informatique de la De'cision, Universite' P. et. M. Curie - Paris VI, Paris, France, March 1994.
80. Department of Operating Systems and Computer Networks, Technical University of Braunschweig, Braunschweig, Germany, March 1994.
77. IRIDA, Universite Libre de Bruxelles, Belgium, "Integrating Statistical and Non-Statistical Audit Evidence Using Belief Functions: A Case of Variable Sampling," March 1994.
78. Technical Education Institute, Serres, Greece, "Accounting and Internal Auditing as a practical tool for business viability to small and medium size enterprises," March 1994.
79. Clermont Graduate School of Management, Clermont-Ferrond, France, " Planning and Control of Services when Service Departments are Interrelated," and " An Effective and Efficient Audit Approach," March 1994.
80. Warsaw School of Economics, Warsaw, Poland, "Cost of Quality," April 1994.
81. Department of Economics, Czech Technical University, Prague, "Planning and Control of Services when Service Departments are Interrelated," and " An Effective and Efficient Audit Approach," April 1994.
82. Dipartimento di Economia Aziendale, "Egidio Giannessi", Universita' Degli Studi di Pisa, Italy, "Recent Developments in Management Accounting in USA," May 1994.

#### **Symposia and Conferences Organized**

1. The 2013 International Conference on XBRL, University of Kansas, Lawrence, KS, April 25-27.
2. The 2011 International Conference on XBRL, University of Kansas, Lawrence, KS, April 29-30.
3. The 2009 International Conference on XBRL, University of Kansas, Lawrence, KS, April 24-25.
4. The 2007 International Conference on XBRL, University of Kansas, Lawrence, KS, May 11-12.
5. The 2003 International Conference on XBRL Taxonomies: Current Issues and Future Directions, October 24-25.
6. The 2001 International Conference on XBRL: Current Issues and Future Directions, October 13-14.
7. Co-organized with Peter Gillett, The AI and Expert Systems Research Workshop at the AAA Annual Meeting, August 1994.
8. The Deloitte & Touche/University of Kansas Symposium on Auditing Problems, May 1994.
9. The Deloitte & Touche/University of Kansas Symposium on Auditing Problems, May 1992.
10. The Deloitte & Touche/University of Kansas Symposium on Auditing Problems, May 1990.
11. Co-organized with J. Rebele, The Deloitte & Touche/University of Kansas Symposium on Auditing Problems, May 1988.
12. Co-organized with A. Ford, The Deloitte & Touche/University of Kansas Symposium on Auditing Problems, May 1986.

#### **Panels/Sessions Chaired/Served as Discussant**

1. Organized and served as the Moderator for the Panel on "The Power and Accessibility of Text Analytics", at the 2016 AAA Annual Meeting, New York.
2. Served as the Chair of the session on Corporate Sustainability Reporting at the Twelfth International Accounting Conference, IAA Research Foundation, Kolkata. January 6, 2015.
3. Served as the Chair of the session on Interdisciplinary Research at the 2014 AFAANZ Annual Meeting, Auckland, New Zealand, July 6-8, 2014.
4. Served as a discussant of the paper "Understanding Assurance In The Australian Self-managed Superannuation Fund Industry" at the AFAANZ Annual Meeting, Auckland, New Zealand, July 6-8, 2014.
5. Served as a discussant of the paper "Compensation Committee Expertise, CEO Influence and Cost of Equity" at the AFAANZ Annual Meeting, Auckland, New Zealand, July 6-8, 2014.
6. Panel member on "Patents and IP in the Analytic Audit Domain", at the Twenty-First World Continuous Auditing & Reporting Symposium, Rutgers University-Newark, November 4-6, 2010.
7. Served as a discussant at the 2010 ISAS Conference, University of Florida, May 13-15, 2010.
8. Served as the Chair of a session at The University of Kansas Auditing Symposium, April 29-May 1, 2010.
9. Chaired a session on General Topics at the Belief Function Conference, Brest, France, April 1-2, 2010.
10. Panel member on "The Impact of Technology on Assurance in the 21st Century," at the 2010 Mid-Year Meeting, Information System Section, American Accounting Association, Clearwater Beach, Clearwater Beach, Florida, January 7-9, 2010.
11. Chair, Session VI – Internal Audit & Continuous Audit, Nineteenth World Continuous Auditing & Reporting Symposium, Rutgers University-Newark, November 6 and 7, 2009.

12. Panel member on "Next Generation Continuous Auditing Research", 17<sup>th</sup> World Continuous Auditing & Reporting Symposium, Thessaloniki, Greece, May 18-19, 2009.
13. Chaired a session at the Eighth International Accounting Conference Indian Accounting Association Research Foundation, Crystal Hall, Taj Bengal, Kolkata (India) January 6-7, 2007.
14. Chaired a session at the 29<sup>th</sup> All India Accounting Conference, University of Delhi, December 22-23, 2006.
15. Panel member on "Research Opportunities in Audit and Assurance Services" at Third Australian National Center of Audit and Assurance Research Conference, Australian National University, Canberra, November 11-12, 2005.
16. Panel member on "Research Issues in AI/ET" at the 2005 Annual Meeting of the American Accounting Association, San Francisco, August 6-11.
17. Panel Member "XBRL and Its Impact on Practice, Education and Research" at the AAA Midwest Regional Meeting, Kansas City, March 25-27, 2004.
18. Served as a moderator for the session on "Sarbanes-Oxley Act and Its Impact on Practice, Education and Research" at the AAA Midwest Regional Meeting, Kansas City, March 25-27, 2004.
19. Chaired a session at the 2002 Annual Meeting of the Accounting Association of Australia and New Zealand, Perth, Australia, July 7-9, 2002.
20. Served as a discussant at the International Symposium on Audit Research, Sydney, July 1-3, 2002. Panel Member on "XBRL (Extensible Business Reporting Language): Continuous Assurance Services," International Conference on XBRL, Toronto, June 17-22, 2002. Panel Member on "XBRL (Extensible Business Reporting Language): Issues, Challenges and Research Opportunities" at the 9<sup>th</sup> Annual AIS Research Symposium Scottsdale, Arizona, February 21-23, 2002.
23. Served as a discussant on two papers at the 2000 Mid-Year Auditing Section Conference, Los Angeles, January 13-15, 2000.
24. Panel Member to discuss the impacts of E-commerce and the Internet on Accounting Research, Teaching and Practice at the 1999 All India Conference, Jaipur, India, February 26-27, 1999.
25. Panel Member to discuss Webtrust Services at the 1998 Annual Meeting of American Accounting Association, New Orleans, August 16-19, 1998.
26. Chaired a session at the II International Artificial Intelligence Conference in Accounting, Auditing and Tax held in Huelva, Spain, December 25-26, 1997.
27. Chaired a session at the II International Artificial Intelligence Conference in Accounting, Auditing and Tax held in Huelva, Spain, December 27-28, 1996.
28. Chaired a session on AI/ES Research in Accounting at the 1996 American Accounting Association Annual Meeting, Chicago, August 14-17, 1996.
29. Chaired a session at the 17th Annual Congress of the European Accounting Association held in Venice, April 6-8, 1994.
30. Coordinated a panel discussion on "Artificial Intelligence and Expert Systems in Auditing, Accounting and Tax: Practice and Research," at the 1993 American Accounting Association's Midwestern Meeting, April 22-24.
31. Served on a panel of experts to discuss the research issues in AI/ES during AAA Annual Meeting, Washington, and DC. (August 9, 1992).
32. Served as a group leader at the 1990 and 1991 New Faculty Consortium.

## PROFESSIONAL DEVELOPMENT

- Visited India with a group of MBA students during the first week of January 2012 to understand the nature of businesses and the environment in which they operate.
- Visited Turkey with a group of School of Business professors on a CIBER (Center for International Business Education and Research) grant, May 22-June 3, 2010.
- Attended the PwC University Training Program, July 2006.
- Visited China with a group of KU School of Business Professors and MBA Student on a CIBER (Center for International Business Education and Research) grant, May 28 – June 10, 2002.
- Visited Mexico during May and June of 1996 on A Fulbright scheme.
- Attend the National and Regional American Accounting Association meetings on a regular basis.
- Visited Japan and Korea during July and August of 1989 on a Fulbright scheme.
- Visited Arthur Andersen & Co. as a Faculty in Residence from May 15 - December 15, 1987.
- Attended the following seminars and workshops:
  1. Workshop on "E-Commerce and On-line Auditing," American Accounting Association Annual

- Meeting, San Diego, August 13-14, 1999.
2. Workshop on "REA Modeling," American Accounting Association Annual Meeting, San Diego, August 13-14, 1999.
3. Workshop on "Writing Research Proposals for External Funding," organized by IPPBR, The University of Kansas, October 1996
4. The 1993 AAA Professionalism and Ethics Conference, Chicago, May 13-15, 1993.
5. The KPMG Peat Marwick Auditing Practice Seminar on Audit Technology at the Midwest Regional AAA meeting, St. Louis, April 1993.
6. American Accounting Association/Price Waterhouse Auditing Education Conference, San Diego, February 14-15, 1992.
7. One day workshop on SCADII (Simulated Case on Audit Decisions), University of Arizona, March 4, 1988.
8. The Touche Ross True Blood Seminar, Chicago, March 17-19, 1988.
9. A Profession in Transition: The Legal and Ethical Responsibilities of Accountants, DePaul University, Chicago, September 29-30, 1988.
10. The Union Pacific Academicians' Audit Simulation at Orlando, August 10 - 14, 1988.
11. A half-day workshop on CAARS (Computer Assisted Analytical Review System), AAA Southwest Regional Meeting, Houston, March 11, 1987.
12. The Peat Marwick Mitchell Auditing Practice Seminar on Microcomputers in the Audit Process at the Midwest Regional AAA meeting, Chicago, March 1986.
13. Attended the 1986 AACSB/University of Minnesota "basic" Information System Faculty Development Institute. Won the first prize at the Institute for developing an automated accounting information system.
14. The Peat Marwick Mitchell Auditing Practice Seminar on Audit Sampling at the Midwest Regional AAA meeting, Chicago, March 1985.
15. Attended the Ethics Seminar (one week) in the Department of Philosophy, University of Kansas, May 1985.

## **SERVICE TO THE UNIVERSITY OF KANSAS AND TO THE ACCOUNTING PROFESSION**

### **The University of Kansas**

- Chair of the University Standards and Procedures for Promotion and Tenure (SPPT) Committee, 2017-2020.
- Chair of the University Standards and Procedures for Promotion and Tenure (SPPT) Committee, 2015-2016.
- Member of the University Standards and Procedures for Promotion and Tenure (SPPT) Committee, 2013-2015.
- Member of the University Research Team, 2007-2010 and 2010-2013.
- Member of the Sabbatical Leave Committee, 1999-2001.
- Faculty Advisor, KU India Club, 2000 - 2001.
- Program Director or Co-Director of the Deloitte & Touche/University of Kansas Auditing Symposium, 1986-1996.
- Member of the Faculty Rights, Privileges and Responsibilities Committee (1992-93).
- Member of the First Level Review Committee of the University of Kansas reviewing proposal submitted in the General Research Fund competition (Fall 1986 - May 1989).
- Member of the Dean of School of Business Review Committee (1985-86).
- Advisor to the KU Cricket Club (1984-88).

### **School of Business**

- Member of the RED (Research Evaluation and Development) Team, 2009-2011.
- Chair of the RED (Research Evaluation and Development) Team, 2008-2009.
- Member of the RED (Research Evaluation and Development) Team, 2007-2008.
- Member of the Research and PhD Team: 1991 - 2007.
- Chair of the Promotion and Tenure Committee, 2002-2003, and 2003-2004.
- Member of the Promotion and Tenure Committee, 1998-2002.
- Member of the Search Committee for the Docking/Joy distinguished professorships in the School of Business, 2002.
- Chair of the Stockton Research Fellow Selection Committee, 1999..
- Chairman of the Research Visioning Subcommittee, 1997.
- Member of Promotion and Tenure Committee: 1988-90, 1992 - 94, 1995 - 97.
- Member of the Ph.D. and research Team: 1995-1996.
- Editor/Co-Editor for the Deloitte & Touche/University of Kansas Auditing Symposiums and its Proceedings, 1986, 1988, 1990, 1992, and 1994.
- Chairman of the School of Business Promotion and Tenure Committee (1989-90).

- Member of the Business Research Committee (1988).
- Member of the Search Committee for the Ronald G. Harper Distinguished Professor in Artificial Intelligence.
- Member of the Computing Committee of the School of Business (1986-87).
- Member of the Committee on Master's Affairs of the School of Business (1984-85).
- Member of the MBA Core Coordination Committee of the School of Business (1983-84).

#### **Division of Accounting and Information Systems**

- Member of the Recruiting Committee for an AIS faculty, 2009-2016.
- Member of the PhD Admission Committee, 2012-2016.
- Chairman of the Ph.D. Committee of the Division of Accounting and Information Systems, 1998-2007.
- Member of the Recruiting Committee for an AIS faculty, 1998-99 and 1999-2002.
- Member of the Accounting Team (1990-2000).
- Member of the Master Admission Committee (1988-90).
- Member of the Ph.D. Committee (1989-90).
- Member of the Task Force on 150 Hours Accounting Curriculum, 1989-1990.
- Member of the Committee on Internationalizing Undergraduate Curriculum (1989).
- Served every year as an advisor for undergraduate students in accounting, 1984-1989.

#### **Service to Accounting Profession**

- \* Editor, *Journal of Information Systems*, 2017 - present.
- \* Associate Editor, *International Journal of Accounting Information Systems*, 2017-2018.
- \* Associate Editor, *Journal of Emerging Technologies in Accounting*, AI/ET Section Journal of the American Accounting Association, 2014-2017.
- \* Guest Associate Editor, *Asia-Pacific Journal of Accounting & Economics*, 2015 - 2016.
- \* Associate Editor, *Journal of Information Systems*, 2011-2014.
- \* Editor, *Journal of Information Systems* for the special issue on XBRL (2011).
- \* Guest Co-editor, *International Journal of Accounting Information Systems* for the special issue on XBRL (2011).
- \* Consulting Editor: *Indian Accounting Review* (1996-present).
- \* Associate Editor, *Journal of Emerging Technologies in Accounting*, AI/ET Section Journal of the American Accounting Association, 2002-2008.
- \* Chair of the Best Dissertation Award Committee of the AI/ET Section of the American Accounting Association, 2001- 2002.
- \* Guest Co-editor with Professor Prakash Shenoy, *Information Systems Frontiers*, 2002.
- \* Member of the IT Committee of the American Accounting Association, 2000.
- \* Member of Communication Committee, Auditing Section of the American Accounting Association, 1999-2001.
- \* Served as a reviewer of at least two papers per meeting submitted for presentation at the regional, mid-year, and annual meetings of the Auditing Section of American Accounting Association (1995-present).
- \* Regional Program Director, AI/ET Section of the American Accounting Association (1998-2000).
- \* Chairman of the Nomination Committee, AI/ES Section of AAA (1996-97).
- \* Member of the Scientific Committee for International Conference on Accounting, Finance, and Tax, Huelva, Spain.
- \* Member of the Board of Directors, International MBA Program, Italy (1995-1997).
- \* Chairman of the Arthur Carter Scholarship of the American Accounting Association (1995-96).
- \* Member of the Arthur Carter Scholarship of the American Accounting Association (1992-95).
- \* Chairman of the Nomination Committee of the AI/ES Section of the American Accounting Association (1995-96).
- \* President of the AI/ES Section of the American Accounting Association (1994 -95).
- \* President -Elect, AI/ES Section of the American Accounting Association (1993 -94).
- \* Regional Director (Midwest Region), AI/ES Section of the American Accounting Association (1991-93).
- \* Member of the Editorial and Review Board of the following journals:
  - *Auditing: A Journal of Practice and Theory* (July 1993-2005, July 2008-present)
  - *Intelligent Systems in Accounting, Finance and Management*, 2016 – present.
  - *International Journal of Auditing* (1999-present)
  - *International Journal of Accounting Information Systems* (1999-present)
  - *International Journal of Digital Accounting Research* (2001-present)
  - *The Accounting Review* (1989-1993)
  - *Research in Accounting Ethics* (July 1993-1998)
  - *The Journal of Accounting and Finance* (1991-2005)
  - *Advances in Accounting* (from June 1993)
  - *Southwest Business Review* (1990-1993)



- \* Served as a reviewer for the following journals:
  - *Abacus*
  - *Accounting Enquiries*
  - *Accounting Horizon*
  - *Advances in Accounting*
  - *Artificial Intelligence*
  - *Auditing: A Journal of Practice and Theory*
  - *Australian Accounting Review*
  - *Contemporary Accounting Research*
  - *Decision Support Systems*
  - *Expert Systems with Applications: An International Journal*
  - *International Academy for Information Management*
  - *International Journal of Accounting Information Systems.*
  - *International Journal of Approximate Reasoning*
  - *International Journal of Intelligent Systems in Accounting, Finance And Management*
  - *International Journal of Auditing*
  - *International Journal of Accounting*
  - *International Journal of Digital Accounting Research*
  - *International Journal of Electronic Commerce*
  - *International Journal of Uncertainty, Fuzziness and Knowledge-Based Systems*
  - *Issues in Accounting Education*
  - *Journal of Accounting, Auditing and Finance*
  - *Journal of Accounting Literature*
  - *Journal of Accounting Information Systems*
  - *Journal of Artificial Intelligence Research*
  - *Journal of Management Information Systems*
  - *Management Science*
  - *Managerial and Decision Economics*
  - *The Journal of Accounting and Finance*
  - *International Journal of Intelligent Systems in Accounting, Finance and Tax*
  - *Finance & Management*
  - *The Accounting Review*
- \* Served as a reviewer for the following books:
  - *Information Quality Assurance and Internal Control for Management Decision Making*, by Bill Kinney, 2001.
  - *Auditing: Concepts for a Changing Environment* by Rittenberg and Schwieger, published by The Dryden Press, 1995.
  - *Contemporary Auditing: Cases and Issues* by Chris Knapp, published by West Educational Publishing, 1991.
  - *Auditing* by Wanda Wallace, published by PWS-Kent Publishing Company, 1990.
  - *Advanced Auditing* by M. Vasarhelyi and T. Lin, published by the Addison -Wesley Publishing Company, 1988.
  - *Auditing: A Risk Analysis Approach* by M. Grobstein, S. Loeb and R. Neary, published by Richard D. Irwin, Inc. 1985.