

**PROGRAM REA-25**  
**June 13-15, 2007**

**Wednesday, June 13**

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**BREAKFAST**

**6:30 – 8:00 a.m.**

**Room: Clayton Hall 120**

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**TUTORIAL A**

**8:00 a.m. – 12:00 p.m.**

**Room: Lerner Hall 126**

*REA-101: A Quick Tour of the Basic Ontological Components*  
*William E. McCarthy, Michigan State University, USA*

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**TUTORIAL B (PART 1)**

**8:00 a.m. – 12:00 p.m.**

**Room: Lerner Hall 125**

*REA and Systems Integration*  
*Julie Smith David, Arizona State University, USA*

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**WORKSHOP 1 || LUNCH**

**12:00 – 2:00 p.m.**

**Room: Lerner Hall 126**

*REA, Continuous Reporting, and Continuous Assurance*  
*Lili Sun and Miklos Vasarhelyi, Rutgers University, USA*

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**TUTORIAL B (PART 2)**

**2:00 – 5:00 p.m.**

**Room: Lerner Hall 125**

*REA and Systems Integration*  
*Julie Smith David, Arizona State University, USA*

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**DEMONSTRATION**

**2:00 – 3:00 p.m.**

**Room: Lerner Hall 126**

*REA-Based ERP Solution*  
*Christian Vibe Scheller, REA Technology, Denmark*

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**TUTORIAL C**  
**3:00 – 5:00 p.m.**  
**Room: Lerner Hall 126**  
**Designing Reusable Enterprise Solutions Using REA**  
*Pavel Hruby, CSC, Denmark*

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**WELCOME**  
**6:30 – 6:40 p.m.**  
**Room: Clayton Hall 125**  
*Dr. Conrado (Bobby) M. Gempesaw II*  
**Dean, Lerner College of Business & Economics**  
**University of Delaware, USA**

**INTRODUCTION KEYNOTE SPEAKER**  
**6:40 – 6:45 p.m.**  
*Tracey E. Sutherland*  
**Executive Director**  
**American Accounting Association, USA**

**KEYNOTE PRESENTATION**  
**6:45 p.m. – 7:45 p.m.**  
*Interactive Accounting Data and the Need for Structured Semantics*  
*William E. McCarthy, Michigan State University, USA*

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**RECEPTION**  
**7:45 p.m. – 9:00 p.m.**  
**Room: Clayton Hall Lobby**

**Thursday, June 14**

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**BREAKFAST**

**6:45 a.m. – 8:00 a.m.**

**Room: Clayton Hall 120**

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**INVITED PRESENTATION 1**

**8:00 a.m. – 9:00 a.m.**

**Room: Clayton Hall 125**

*Beyond Traditional Solutions: Where ERP Must Go*

*Brian Sommer, Techventive, USA*

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**PAPER SESSION 1**

**9:00 a.m. – 10:30 a.m.**

**Room: Clayton Hall 125**

*Moderator: Clinton (Skip) White, University of Delaware, USA*

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**PAPER 1**

**Applying Semantic Web Technologies that Automate Extended REA Typifications,  
Groupings, and Associations**

*Tod Sedbrook and Richard Newmark, University of Northern Colorado, USA*

*Discussant: Wim Laurier, Ghent University, Belgium*

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**PAPER 2**

**Positioning REA as a Business Domain Ontology**

*Wim Laurier, Geert Poels, Frederik Gailly, Ghent University, Belgium*

*Discussant: Mette Jaquet, IT University of Copenhagen, Denmark*

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**WORKSHOP 2**

**9:00 a.m. – 10:30 a.m.**

**Room: Clayton Hall 123**

**Security and Control Within the Semantics of the REA model**

*Graham Gal, University of Massachusetts – Amherst, USA*

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**COFFEE BREAK**

**10:30 a.m. – 11:00 a.m.**

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**PAPER SESSION 2**

**11:00 a.m. – 12:30 p.m.**

**Room: Clayton Hall 125**

**Moderator: *Robert Biscontri, University of Manitoba, Canada***

**PAPER 3**

***An Ontology-Based Dynamic Enterprise Model for Managerial Planning and Control***

***Kim Church and Rod Smith, University of Arkansas***

**Discussant: *Elizabeth Connors, University of Massachusetts – Boston, USA***

**PAPER 4**

***A Property Driven Approach Towards Creating an Adaptive REA Framework***

***Mette Jaquet and Kasper Osterbye, IT University of Copenhagen, Denmark***

**Discussant: *Graham Gal, University of Massachusetts – Amherst, USA***

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**WORKSHOP 3**

**11:00 a.m. – 12:30 p.m.**

**Room: Clayton Hall 123**

***REA and XBRL – An Ontological Match?***

***Roger Debreceny, University of Hawai'i at Mānoa***

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**INVITED PRESENTATION 2 || LUNCH**

**12:30 – 2:00 p.m.**

**Room: Clayton Hall 120**

***ERP Controls Integration***

***James "Rick" Barrow and John C. Kowalski, KPMG***

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**EDITOR'S PANEL**

**2:00 – 3:00 p.m.**

**Room: Clayton Hall 125**

***Publishing your REA papers: Opportunities and Directions***

**Moderator: *A. Faye Borthick, Georgia State University, USA***

***Bruce Dehning, Chapman University, Associate Editor, International Journal of Accounting Information Systems***

***William E. McCarthy, Michigan State University, Associate Editor Accounting Review***

***Kent St. Pierre, University of Delaware, Editor Issues in Accounting Education***

***Brad Tuttle, University of South Carolina, Editor Journal of Information Systems***

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**TRACK 1 – PART 1**

**2:00 – 3:00 p.m.**

**Room: Clayton Hall 123**

*Integrating REA in the Classroom*

*Julie Smith David, Arizona State University, USA*

**TEACHING CASE 1**

**“Haiti’s Back Porch”**

*Larry Grasso, Central Connecticut State University, USA*

**TEACHING CASE 2**

**“JJM Landscapes”**

*Bill Cummings, Northern Illinois University, USA*

**TEACHING CASE 3**

**“Part of the Game”**

*Larry Grasso, Central Connecticut State University, USA*

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**SOCIAL PROGRAM**

**3:30 – 6:30 p.m.**

**Visit Longwood Gardens**

**Friday, June 15**

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**BREAKFAST**

**6:45 a.m. – 8:00 a.m.**

**Room: Clayton Hall 120**

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**INVITED PRESENTATION 3**

**8:00 a.m. – 9:00 a.m.**

**Room: Clayton Hall 125**

*Workday – Commercial Enterprise Software based on REA*  
*Mark Nittler, Workday, USA*

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**PAPER SESSION 3**

**9:00 a.m. – 10:30 a.m.**

**Room: Clayton Hall 125**

**Moderator: Fred Barbee, University of Alaska, USA**

**PAPER 5**

**Modeling a Business Process and Querying the Resulting Database: Analyzing RFID  
Data to Develop Business Intelligence**

*A. Faye Borthick, Georgia State University, USA*

*Paul L. Bowen and Gregory J. Gerard, Florida State University, USA*

*Discussant: Barbara A. Waddington, Eastern Michigan University, USA*

**WORK IN PROGRESS**

**PAPER 6**

**Simply Stated: REA and Useful Accounting Information**

*Ann O'Brien, University of Wisconsin – Madison, USA*

*Discussant: Deb Cosgrove, University of Nebraska – Lincoln, USA*

**DEMONSTRATION**

*Master Video Presentations*

*Julie Smith David, Arizona State University, USA*

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**WORKSHOP 4**

**9:00 a.m. – 10:30 a.m.**

**Room: Clayton Hall 123**

*REA-Relevant Empirical Behavioral Research*  
*Cheryl Dunn, Grand Valley State University, USA*  
*Gregory J. Gerard, Florida State University, USA*  
*Sev Grabski, Michigan State University, USA*  
*Geert Poels, University of Ghent, Belgium*

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**COFFEE BREAK**

**10:30 a.m. – 11:00 a.m.**

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**PAPER SESSION 4**

**11:00 a.m. – 12:30 p.m.**

**Room: Clayton Hall 125**

**Moderator: Tom Oxner, University of Central Arkansas, USA**

**PAPER 7**

*Beyond the Enterprise: Taking REA to Higher Levels*

*Bob Haugen, Logistical Software*

**Discussant: Christian Vibe Scheller, REA Technology, Denmark**

**WORK IN PROGRESS**

**PAPER 8**

*On the Alignment of Goal Models and Business Models*

*Birger Andersson, Maria Bergholtz, Ananda Edirisuriya, Tharaka Ilaperuma, Paul*

*Johannesson, Jelena Zdravkovic, Stockholm University, Sweden*

**Discussant: Barbara Lamberton, University of Hartford, USA**

**PAPER 9**

*REAP the Fruits of REA – A Property-Thing Ontology for Pattern Discovery*

*Wim Laurier, Geert Poels, Frederik Gailly, Ghent University, Belgium*

**Discussant: Pavel Hruby, CSC, Denmark**

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**WORKSHOP 5**

**11:00 a.m. – 12:30 p.m.**

**Room: Clayton Hall 123**

*Incorporating Data Modeling and Access into the Accounting Information Systems (AIS)*  
*Course*

*Janie Chang, San Diego State University, USA*

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**LUNCH**  
**12:30 – 2:00 p.m.**  
**Room: Clayton Hall 120**

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**TRACK 1 – PART 2**  
**2:00 p.m. – 6:00 p.m.**  
**Room: Clayton Hall 125**  
*Integrating REA in the Classroom*  
*Julie Smith David, Arizona State University, USA*

**TEACHING CASE 4**  
**“Eggcellent Rockets”**  
*Richard Newmark, University of Northern Colorado, USA*

**TEACHING CASE 5**  
**“Target Costing and REA”**  
*Elizabeth Connors, University of Massachusetts, USA*

**TEACHING CASE 6**  
**“TraggOnline”**  
*Jacob Peng, University of Michigan – Flint, USA*

**TEACHING CASE 7**  
**“Analysis of Traditional Business (Source) Documents by Information Instances and Linkage to REA Model Classifications: Information Content, Flows and Ontological classification in the Purchases and Revenue Cycles.”**  
*David Dennis, Otterbein College, USA*

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**TRACK 2**  
**2:00 p.m. – 6:00 p.m.**  
**Room: Clayton Hall 123**  
**REA Business Patterns**  
*Pavel Hruby, CSC, Denmark*

**PATTERN 1**  
**Three Fundamental REA Business Patterns**  
**Wim Laurier and Geert Poels, Ghent University, Belgium**

**PATTERN 2**  
**A Pattern for Global Payment Optimization via REA Ontology**  
**P. Vandenbossche, University of Groningen, The Netherlands**

***PATTERN 3***

**Modeling Mining Enterprise Domain  
John White, University of Denver, USA**

***PATTERN 4***

**A Pattern for Real Options  
Adrian Gardiner, Georgia Southern University, USA**

***PATTERN 5***

***Lifecycle modeling using REA*  
Mette Jaquet and Rune E. Pedersen, IT University of Copenhagen, Denmark**

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**CELEBRATION DINNER**

**7:00 – 10:00 p.m.**

**Room: Marriott**