



2016 MMPA CONFERENCE

Big Data Analytics and Blockchain Technology: Impact on Future Accounting Practices and Research?

Institute for Management & Innovation
University of Toronto Mississauga
Mississauga, Ontario, Canada

November 18, 2016

Location: Innovation Complex (Rotunda)
University of Toronto Mississauga
3359 Mississauga Road

The emergence of Big Data and Blockchain technology creates many business opportunities and challenges for corporate executives and for the accounting profession. This year's conference explores how technology innovations such as Big Data and Blockchain impacts future management and accounting practices. We invite a group of world leaders and industry experts in Big Data and Blockchain technology to discuss the opportunities and challenges these technology innovation presents us. Don Tapscott, a best seller book author and executive, will discuss how Blockchain technology will revolutionize future business management. Professor Martin, a renowned computer scientist and an award-winning researcher in data management, will introduce the fundamental science underlying the Big Data and Blockchain technology. Vincent Walden, a partner at E&Y and a co-author of COSO's Fraud Risk Management Guide, will showcase how major accounting firms use Big Data to detect accounting fraud. Finally, Professor McCarthy, an award-winning accounting researcher and expert in Big Data and information system, will explore the impact of Big Data and Bloch Chain technology on future accounting practices and research.

AGENDA

8:00 *Breakfast*

8:45 *Introductory Remarks: Professor Irene Wiecek, Director, MMPA; Professor Desrochers, Director, IMI, Professor Yue Li*

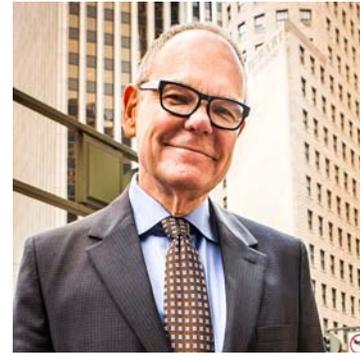
9:00 Don Tapscott, C.M: **“Blockchain Revolution”**

Don Tapscott, CEO of The Tapscott Group, is one of the world’s leading authorities on the impact of technology on business and society. He has authored over 15 books including *Wikinomics: How Mass Collaboration Changes Everything*, which has been translated into over 25 languages.

Don has been advancing ground-breaking concepts for over 3 decades. His 1992 bestseller *Paradigm Shift* helped coin the seminal management concept, and in 1995 his book *The Digital Economy* changed business thinking about the transformational nature of the Internet. Two years later he helped popularize the terms “Net Generation” and “the Digital Divide” in *Growing Up Digital*. His most recent book is the 20th Anniversary Edition of *The Digital Economy*.

Don’s most recent and ambitious book was co-authored with his son, startup CEO and bitcoin governance expert Alex Tapscott. *Blockchain Revolution: How the Technology Underlying Bitcoin is Changing Business, Money and the World* was published in May 2016 and is, according to Harvard Business School’s Clay Christensen, “the book, literally, on how to survive and thrive in this next wave of technology-driven disruption” and, “likely to become one of the iconic books of our time.”

In 2015, Don became a member of the Order of Canada, and was ranked the 4th most influential management thinker in the world by Thinkers50. He is an Adjunct Professor at the Rotman School of Management, an Associate of the Berkman Klein Center for Internet and Society at Harvard University, and Chancellor of Trent University in Ontario. Don is the Founder and Executive Director of the \$4M Global Solution Networks investigation of multi-stakeholder models for global problem solving and governance.



10:00 *Comments and Q&A*

10:15 *Coffee Break*

10:30 Professor Patrick Martin: “Fundamentals of Big Data and Blockchain Technology”

Dr. Patrick Martin is a Professor in the School of Computing at Queen’s University and the Director of the Database Systems Laboratory. Dr. Martin has served as Acting Director and as Associate Director of the Queen’s School of Computing and in other administrative roles at Queen’s. He is a Faculty Fellow and Visiting Scientist with IBM’s Centre for Advanced Studies, a Scotiabank Scholar, a member of the Southern Ontario Smart Computing Innovation Platform (SOSCIP) Scientific Committee and a member of the Advisory Panel on Analytics for the Ontario Brain Institute. He has supervised over 90 graduate students at Queen’s and is the author of over 100 peer-reviewed journal and conference papers. His research interests include big data analytics, database system performance, cloud computing and autonomic computing systems.



11:30 Comments and Q&A

11:45 to 12:45 Lunch break

1:00 Vincent Walden: “Using analytics to your advantage – interpretations from COSO’s new Fraud Risk Program Guidance”#

Vincent Walden is a Partner specializing in forensic technology, eDiscovery, forensic data analytics & science, and cyber breach response. Vincent is part of a global leadership team of skilled forensic technology and data mining professionals and is the U.S. Southeast Regional Forensic Technology leader. With a focus on forensic and anti-fraud technologies, Vincent has over twenty years of experience handling the information management, forensic analysis and electronic discovery needs for large scale, complex litigations, investigations and proactive anti-fraud and compliance programs



As a Certified Public Accountant and a Certified Fraud Examiner, he has been featured in many publications including FRAUD Magazine, Internal Auditor Magazine, Compliance Week, Forbes, The Economist, The FCPA Report, ABC News Online, CNBC, and other leading publications and is a co-author of COSOs Fraud Risk Management Guide released in September 2016.

2:00 Comments and Q&A

2:15 Coffee Break

2:30 Professor William McCarthy: **“Open Value Networks and Blockchains — Congruencies and Differences”**

William E. McCarthy is a Professor of Accounting and Information Systems at Michigan State University. His present research focuses on (1) the development of Resource-Event-Agent (REA) e-commerce ontologies, (2) the use of independent-view REA models in open value networks (OVN) and blockchain environments, and (3) the development of component-based information system architectures with REA business process patterns and their integration with OVNs.



His research has been supported by the National Science Foundation in the USA and by multiple accounting firms. He has been given the American Accounting Association's "Innovation in Accounting Education Award" for his role in developing semantic modeling approaches to teaching accounting information systems, and at Michigan State University, he has won the highest faculty honor “The Distinguished Faculty Award.”

Bill worked in the Artificial Intelligence Group of Accenture where he was part of a research team that analyzed the first uses of embedded semantics for the SEC's EDGAR system, and most recently, he has been especially active in international e-commerce standardization efforts. He was a member of the UN-based ebXML project, and he is an editor for the ISO-based Open-EDI initiative where he was the principal architect of the accounting and economic ontology for Open-EDI (ISO 15944-4).

Bill has served in many leadership positions at the American Accounting Association, including being Editor for The Accounting Review, being Editor for the Journal of Information Systems, and being Vice-President. He received the "AAA Outstanding Service Award" in 2007 for his efforts in educating accounting professors worldwide to teach accounting systems courses in a more conceptual and integrated fashion, and in 2008, he was honored with the American Accounting Association's "Outstanding Accounting Educator Award."

3:30 *Comments and Q&A*

3:45 MMPA Classes Debate: **Topic to be determined**

4:00 Concluding remarks by Professor Irene Wiecek