

**SAEED J. ROOHANI**  
*PricewaterhouseCoopers XBRL Fellow*

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## SUMMARY

**Current position:** Professor of Accounting, Accounting Department, Bryant University

**Teaching:** Taught courses in Corporate Governance in the 21<sup>st</sup> Century, Accounting Information Systems, Financial Accounting and Reporting, and IT Auditing.

**Scholarship:** Published over 30 articles, on Editorial Board of three journals, edited a research monograph funded by PricewaterhouseCoopers; research area includes financial reporting supply chain; corporate governance; synergy between IT and accounting and auditing; XBRL and International Financial Reporting Standards, and forensic accounting

**Service:** Promoted innovative curriculum, secured grants, served on key committees at the department and university levels, established and promoted meaningful relations with local, national, and international accounting firms, occasionally consultant to local firms in Rhode Island on accounting issues and Sarbanes Oxley compliance, engaged in initial AACSB accreditation and reaccreditation at Bryant University, and founding Director of PricewaterhouseCoopers Accounting Careers Leadership Institute at Bryant University.

## EDUCATION

- Ph.D. 1992**  
Mississippi State University  
Accounting
- M.S.A. 1982**  
Louisiana State University  
Masters of Science in Accounting
- M.B.A. 1978**  
Sul Ross State University  
Master of Business Administration, December 1978
- B.S. 1974**  
The Institute of Advanced Accounting, Iran  
Bachelor of Accounting

## PROFESSIONAL MEMBERSHIPS

- XBRL International
- American Accounting Association
- Information Systems Section
  - Auditing Section
  - Financial Accounting
  - International Accounting
  - Artificial Intelligence/ Emerging Technologies
- The Information Systems Auditors Association
- Beta Gamma Sigma

**ACADEMIC EXPERIENCE**

- Since August 2005 Professor of Accounting  
 1997 – 2005 Accounting Department Chair  
 Bryant University, Smithfield, RI  
 (15 members, two undergraduate and three graduate programs  
 (On sabbatical fall 2001)
- 1998-2005 Associate Professor, Accounting Department  
 Bryant University, Smithfield, RI
- 1991-1997 Assistant Professor, Accounting Department  
 Bryant University, Smithfield, RI
- 1995 Visiting Professor, Department of Accounting and Finance  
 University of Western Sydney Nepean, Australia
- 1987-1991 Teaching Assistant  
 Mississippi State University
- 1984-1987 Instructor School of Business  
 Jackson State University

**PROFESSIONAL EXPERIENCE OUTSIDE OF ACADEMIA**

- 2007 Consultant to Financial Accounting Foundation, SEC US GAAP Taxonomy project
- 2003-Present Consultants to Lighthouse Computer Services, Inc., Taco Corporation, Ahronian & Architects
- 2001-2006 Lead consultant to various local businesses participating in AIS student consulting projects  
 spring 2001-06
- 1997-1998 United State Industry Coalition (USIC), a project funded by the U.S. Department of Energy,
- 1994-1996 Project Manager of Davis Electronic Classroom, Bryant University
- 1995 AIS Curriculum Consultant  
 Department of Accounting and Finance  
 University of Western Sydney Nepean, Australia
- 1987 Operational Manager of the Computer Local Area Network  
 College of Business and Industry  
 Mississippi State University
- 1987-1989 Computer Information System Consultant  
 Bureau of Business and Economic Research  
 Jackson State University, Mississippi
- 1982-1984 Research Assistant and Database Manager  
 The River Region Personal Growth Program, a state agency  
 Baton Rouge Louisiana
- 1972-1974 Full-time and Part-time Staff Auditor  
 1973-1975 Chief Accountant at Belt Co.

Tehran, Iran

## COURSES TAUGHT

### ➤ UNDERGRADUATE

Introduction to Financial Accounting  
Intermediate I (Financial Reporting I)  
Accounting Information Systems  
Advanced AIS  
Information Systems Audit and Control  
Intermediate Accounting I

### ➤ GRADUATE

Advanced Accounting Information Systems  
Corporate Governance in the 21<sup>st</sup> Century  
Enterprise Resource Planning (ERP)  
Financial Accounting

## INTELLECTUAL CONTRIBUTIONS

*PwC Sponsored: XBRL Research Opportunities Forum Volume 1 Number 4, July 2007 at [WWW.XBRLeducation.com](http://WWW.XBRLeducation.com)*

*PwC Sponsored: XBRL Research Opportunities Forum Volume 1 Number 3, May 2007 at [WWW.XBRLeducation.com](http://WWW.XBRLeducation.com)*

*PwC Sponsored: XBRL Research Opportunities Forum Volume 1 Number 2, March 2007, at [WWW.XBRLeducation.com](http://WWW.XBRLeducation.com)*

*PwC Sponsored: XBRL Research Opportunities Forum Volume 1 Number 1, January 2007 at [WWW.XBRLeducation.com](http://WWW.XBRLeducation.com)*

### **REFEREED JOURNAL ARTICLES**

“Meeting challenges and expectations of continuous auditing in the context of independent audit of financial statements” with Hui Du, *International Journal of Auditing* forthcoming

“Tolerance for ambiguity and IT competency among accountants,” *Journal of Information Systems*, with Barbra Lamberton and JaneFedorowicz, Fall 05.

“Proposed SEC rule 33-8496 (XBRL voluntary financial reporting program on the EDGAR system): a critique and evaluation,” *Journal of Information Systems* “with Roger Debreceeny, et al, Spring 2005.

“Development of a prototype public file repository for XBRL documents: challenges and opportunities,” *International Journal of Digital Accounting Research*, with Janet J. Prichard. June 2004.

- “The Implications of economic theories and data level assurance services” with Lamberton, and Eric E. Cohen in *Trust and Data Assurances in Capital Markets: The Role of Technology Solutions*, PricewaterhouseCoopers Research Monograph edited by Saeed J. Roohani, March 2003.
- “The benefits and challenges of teaching accounting in a paperless classroom” *New Review of Applied Expert Systems and Emerging Technologies*, with Barbara Lamberton, 2001.
- “Examination of the association between S&L financial distress and independent auditor’s opinion” *The Journal of Forensic Accounting: Auditing, Fraud, and Taxation*, with Zabi Rezaee, Fall 2001.
- "Technology policy, task uncertainty and organizational performance" *The Journal Of The Australian and New Zealand Academy Of Management*, with Alan S. Dunk, Vol. 4, No. 1, 1998.
- "An investigation of the relevance of disclosure of asset composition in assessing distress risk of savings institutions," *Advances in Accounting*, with Zabi Rezaee, Vol. 15, 1997.
- “A user’s approach to constructing the business reporting model: an internet-based research case,” *The Review of Accounting Information Systems*, with Steve Sutton, Vol. 1, No 3, 1997.
- “An object-oriented approach to the design of real-time accounting information systems,” *Accounting Forum: Special Issue on Accounting Information Systems*, with Steve Sutton, Vol. 20, No.3-4, December 1996-March 1997.
- “A framework analysis of the relation between information technology and performance: the influence of operational change factors and organizational culture,” *Advances in Accounting Information Systems (currently International Journal of Accounting Information Systems)*, with Alan S. Dunk, Vol. 5, 1997.
- "Internal controls in the paperless office," *The Journal of Accounting, Taxation and Finance for Business*, Vol. 6 No. 4, Spring 1997.
- “The accounting professional’s guide to the Internet,” *The Journal of Accounting, Taxation and Finance for Business*, with Kathy Simons, Vol. 6 No. 2 Fall 1996 pp.
- “Reports on management controls under FDICIA: a review of banks’ reporting practices,” *Bank Accounting and Finance*, with Zabi Rezaee, Fall 1996.
- “Special rules for electronic retention of tax records,” *Taxation For Accountants*, with Tim Krumwiede and Ray Zimmerman , September 1995.
- "Issues on empirical evaluation of internal control expert systems: a research note," *Business and Economic Review*, with Steve Fogg and Dora Herring, Vol. 2, No 1, 1988.
- "Integrating information systems and telecommunications: a corporate information system schema," *Business and Economic Review*, Vol. 1, No. 2 1987.

#### **NON-REFEREED JOURNAL ARTICLES**

- “Internal controls in the paperless office,” *The General Ledger*, Vol. 20, No 11, November 2003.
- "Adding value to audit education through the web," *The Auditor*, newsletter of the American Accounting Association, with Steve Sutton, Summer 1997.
- “The paperless classroom: potential for value-added services in accounting education,” *Communicator*, May 1996.

“Students should consider taking information systems courses in meeting the 150-hour accounting education requirement,” *New Accountant*, with Frank Messina and Ollie S. Powers, March 1996.

“Internal controls: no-secrets banking?,” *Financial Executive*, with Zabi Rezaee and Gary Cunningham, November/December 1995, (p 5 article written about our research)

"The S&L crisis: a learning experience for accountants," *The Journal of Bank Cost and Management Accounting*, with Ray and Lee Knight, Vol. No. 1995.

"AI in business and management: accounting and auditing," *PC AI*, with Merrill Warkentin, Vol. 8 No. 1, 1994.

"Let your computer do the accounting," *Decision Line*, Vol. 24, No 3, 1993.

"FIRREA and the demise of the S&L tax shelter," *The Journal of Bank Cost and Management Accounting*, with Ray and Lee Knight, Vol. 4, No. 2, 1991.

"Expert lauds mental health workshops," a review of my research by *Morning Advocate*, Baton Rouge, Louisiana, April 27, 1983. (article written about my research)

#### **MONOGRAPHS AND BOOKS OTHER THAN TEXTBOOKS**

Research Monograph: Trust and Data Assurances in Capital Markets: The Role of Technology Solutions. Sponsored and Funded by PricewaterhouseCoopers, peer review publication, edited by Saeed Roohani, March 2003.

#### **PROCEEDINGS**

“Meeting Challenges and Expectations of Continuous Auditing in the Context of Independent Audit of Financial Statements,” *American Accounting Association Proceedings*, with Hui Du, Washington D.C. August 2006.

“XBRL Classroom Case” *Northeast Decision Sciences Institute Proceedings*, with Janet Prichard, April 2004.

“Dynamic databases: real time and batch updates” *Northeast Decision Sciences Institute Proceedings*, with Larry Paquette, March 1999.

“Instructional case: a user’s approach to constructing the business reporting model: an internet-based research case,” *American Accounting Association Proceedings*, 1997.

"Relative industry standing and GAAP capital as going concern red flags: empirical evidence from savings institutions," *Mid-Atlantic American Accounting Associations Proceedings*, 1996.

“The paperless classroom: potential for value-added services in accounting education,” *Mid-Atlantic American Accounting Associations Proceedings*, 1996.

“Accounting students’ attitudes towards paperless classroom/environment: an exploratory study,” *Northeast American Accounting Associations Proceedings*, 1996.

“Innovative uses of the computer in the classroom,” *Northeast American Accounting Associations Proceedings*, 1996.

“An examination of auditor’s reactions to the public pressure: evidence from the S&L crisis,” *The Fourth Critical Perspectives on Accounting Proceedings*, 1996.

"The need for information systems courses in the new 150-hour accounting education requirement," *Decision Sciences Institute Proceedings*, 1993.

"Application of SAS no. 62 for the S&L industry," *SE-American Accounting Associations Proceedings*, with Francis McNair, 1991.

"Is the auditor responsible for the savings and loan failure?" *SE- American Accounting Association Proceedings*, with Francis McNair, 1990.

Utilization of EDGAR in a DSS environment using the entity relationship approach," *Decision Sciences Institute Proceedings*, 1987.

"An analysis of research studies in accounting information systems using DIALOG," *The Operations Research and The Institute of Management Sciences Proceedings*, with J.P Shim, 1987.

"Built-in internal control constraints in the database environment: using the entity relationship model," *SE – American Accounting Association Proceedings*, 1985.

### **PRESENTATIONS AT PROFESSIONAL CONFERENCES**

"XBRL: Meeting challenges of corporate governance reporting and documentation," International Conference on XBRL: Taxonomies and Assurance, May 2007

"Financial Reporting in the 21<sup>st</sup> Century: The Role of XBRL," University of Massachusetts Dartmouth, November 2006, Dartmouth MA.

"Meeting Challenges and Expectations of Continuous Auditing in the Context of Independent Audit of Financial Statements," 2006, American Accounting Association *Proceedings*, Washington D.C.

"Global XBRL Academic Competition," presented at 14<sup>th</sup> XBRL International Conference, USA 2006

"Global XBRL Academic Competition," presented at 13<sup>th</sup> XBRL International Conference, Madrid, Spain.

"Sarbanes-Oxley Compliance, and XBRL Opportunities," CPE session presented at Florida Institute of CPA, supported by Ascent Solutions Inc. Ft. Lauderdale, June 2006

"Opportunities now available through XBRL to assist with documentation and record retention matters of Section 404, January 2005, American Accounting Association – Information Systems in New Orleans.

"Introduction to XBRL," CPE session presented at Texas Society of Certified Public Accountants, Fall 2003, San Antonio, Texas

"Introduction to XBRL," CPE session presented at Rhode Island Society of Certified Public Accountants, Spring 2002.

"Introduction to XBRL," Business Intelligence Chalk Talks at Paintedword, Inc. consulting firm to Fortune 100 companies Boston, USA, December 2002.

"Introduction to XBRL," CPE session presented at Rhode Island Society of Certified Public Accountants, Spring 2001.

"The uniform accountancy act and accounting curriculum," presented at Rhode Island Society of Certified Public Accountants, November 1999.

“The benefits and challenges of teaching accounting in a paperless classroom” presented at *AI/ET in Accounting, Auditing & Tax* sponsored in conjunction with the Annual Meeting of the American Accounting Association, August 1999.

“Effective AIS teaching strategies and assignments,” presented at the AIS Educator Conference August 1999.

“The impact of information technology on accounting and auditing: implications of issues raised by Bob Elliott,” presented at Accounting Department Seminar Series: University of Canterbury in New Zealand, Summer 1995.

“Careers in information systems auditing: challenges and opportunities,” presented at Lincoln University Seminar Series, New Zealand, Summer 1995.

The need for and use of a dedicated computer classroom,” presented at Accounting Department Seminar Series, University of Western Sydney Nepean, Australia, Summer 1995.

“The impact of information technology on accounting and auditing: implications of issues raised by Bob Elliott,” Presented at Accounting Department Seminar Series, University of Western Sydney Nepean, Australia, Summer 1995.

“The impact of information technology on accounting and auditing: implications of issues raised by Bob Elliott,” presented at Accounting Department Seminar Series: Lincoln University in New Zealand, Summer 1995.

"Teaching accounting information systems: content and computer facilities," presented at NE - American Accounting Association 1994.

### ***UNDER REVIEW/WORKING PAPERS***

XBRL: Meeting Challenges of Corporate Governance Reporting and Documentation,

“Application of XBRL GL for Management Accounting: New Opportunities – data collection stage

“An Study of Social and Political Factors Affecting the World-Wide Development and Adoption of XBRL: A Business Reporting Technology Standard,” restructured for a top accounting journal.

XBRL: Research Opportunities and Future Directions. (Literature review completed), to be submitted to an academic peer-reviewed journal.

### **COMMUNITY AND PROFESSIONAL SERVICES**

#### ***PROFESSIONAL ACTIVITIES***

Organized and secured resources for **The XBRL Educational Resources Center** at Bryant University; [www.XBRLeducation.com](http://www.XBRLeducation.com) This is rated #1 educational resource for XBRL in Google “XBRL Education.”

American Accounting Association AI/ET annual conference program liaison 2006-07

American Accounting Association AI/ET Research Committee Chair 2006-07

American Accounting Association AI/ET, Program Liaison for the Annual AAA Meeting 2006-07

Program Chair for Global XBRL Academic Competition 2007-2008

Program Chair for Global XBRL Academic Competition 2006-2007,

Program Chair for Global XBRL Academic Competition 2005-2006,

Program Chair for Global XBRL Academic Competition 2004-2005,

Program Chair for XBRL Academic Competition 2003-2004,  
Program Chair for XBRL Academic Competition 2002-2003,  
Program Chair for XBRL Academic Competition 2001-2002,  
Program Chair for XBRL Academic Competition, 2000-2001,  
Initiated and organized *Business Reporting and Data Assurance* national conference at Bryant University in April 19,2002.  
  
Initiated and organized XBRL U.S. Consortium official meeting at Bryant University, April 18-20, 2002.  
Rhode Island Association of Accounting Professors Conference at Bryant University, 1995.

### **EDITORIAL ACTIVITIES**

Editor: *Trust and Data Assurance in Capital Markets: The Role of Technology Solutions*, a peer-reviewed publication sponsored and funded by PricewaterhouseCoopers, March 2003. It took nearly two years to complete this research monograph. The monograph was nominated for the “Notable Contribution to the IS Literature Award.” the American Accounting Association – Information Systems.

Editorial Board Member: The International Journal of Digital Accounting Research  
Editorial Board Member: Journal of Information Systems  
Editorial Board Member: International Journal of Managerial and Financial Accounting (IJMFA)  
Ad hoc reviewer, Journal of Electronic Commerce Research  
Ad hoc reviewer, Journal of Information Systems Security  
Ad hoc reviewer, International Journal of Accounting Information Systems

### **CONFERENCE ROLES**

Moderator: American Accounting Association annual conference Chicago August 2007  
Discussant: American Accounting Association annual conference Washington D.C. August 2006  
XBRL Conference at Bryant University, May 2007, Program Chair  
XBRL Conference at Bryant University, May 2006, Program Chair  
XBRL Conference at Bryant University, May 2006, Program Chair  
XBRL Conference at Bryant University, May 2005, Program Chair  
XBRL Panelist: American Accounting Association – Information Systems mid-year meeting in New Orleans, January 2005  
XBRL Conference at Bryant University, May 2004, Program Chair  
XBRL Conference at Bryant University, May 2003, Program Chair  
XBRL Conference at Bryant University, May 2002, Program Chair  
XBRL Panelist: American Accounting Association – Information Systems mid-year meeting in Orlando, January 2002.  
Crisis in Capitalism: Is Accounting to Blame? Bryant University, October 2002, Program Chair  
American Accounting Association, Information Systems 2002 mid-year Meeting, XBRL Panelist  
XBRL Panelist: American Accounting Association national meeting in Atlanta in August 2001.

XBRL U.S Conference at Bryant University, January 2001, organizer  
American Accounting Association, 2001 Annual Meeting, XBRL Panelist  
American Accounting Association 1998 Annual Meeting, Discussant  
NE American Accounting Association Conference 1997, Panelist  
NE American Accounting Association Conference 1995, Moderator  
NE Decision Sciences Institute Conference 1995, Discussant  
NE American Accounting Association Conference 1994, Panelist  
American Accounting Association 1994, Discussant

## **UNIVERSITY SERVICE**

### ***ON-CAMPUS PROGRAMS FOR STUDENTS***

Accounting Department, Chair 1997- 2005

Founding director of PricewaterhouseCoopers Accounting Careers Leadership Institute at Bryant University,  
<http://web.bryant.edu/pwcacli>

SAP Faculty Coordinator at Bryant University 2002- present

Concentration Advisor to Accounting Students 2004

Faculty Advisor to Accounting Information Systems (AIS) Association 1999- 2007

Academic Internship Advisory Task Force 2000 – 2001

Freshmen Success Program, Advisor 1999-2000

With the help of Accounting and CIS faculty members created a new B.S. degree program in Accounting Information Systems (AIS) in 1999.

International Students Organization (ISO), Faculty Advocate 1996-1997

Accounting Association, Advisor 1993-1994

The Davis Electronic Classroom, Co-developer and Co-manager 1993-1997

Beta Gamma Sigma, Faculty Advisor 1995-1996 and 1998 – 2002

### ***COMMITTEES***

Accounting Department Search Committee, Member 2007-08

Accounting Department Curriculum Committee, Member 2006-07

Bryant's Rank and Appointment Committee, Member 2005-07

Diversity Committee, Member 2004

AACSB re-accreditation Committees, Member 2003-2004

Faculty Development Committee, Member 1995-1997

Students Retention Task Force, Member 1996-1997

Academic Computing Advisory Committee, Member 1992- 1997

Academic Computing Advisory Committee, Chair 1993-1994

Accounting Department Curriculum Committee, member 1993-95

***COMMUNITY SERVICE***

Community Food Drive, Animal Rescue, International Students Organizations, Elementary School Committee in Lincoln RI,

Saeed Roohani Scholarship Fund at Bryant University

**FACULTY DEVELOPMENT*****OFF-CAMPUS FACULTY DEVELOPMENT ACTIVITIES***

AACSB Ethics and Governance Conference, July 2006 Washington D.C.

On annual basis, I have attended FD sessions when attending annual AAA conferences

***ON-CAMPUS FACULTY DEVELOPMENT PROGRAMS***

“Teaching accounting in a paperless environment,” presented at Rhode Island Association of Accounting Professors (RIAAP) Conference, Bryant University, September 1996.

Using the world wide web in accounting courses,” presented at Rhode Island Association of Accounting Professors (RIAAP) Conference, Bryant University, February 1995.

“The impact of information technology on accounting and financial reporting: educating Mr. data,” presented at Bryant University’s KPMG Peat Marwick Seminar Series, Spring 1994.

**ACADEMIC AWARDS, HONORS, FELLOWSHIPS, AND GRANTS**

2005: Recipient of the 2005 Outstanding Educator Award by the American Accounting Association, Artificial Intelligence Emerging Technologies for ... Leadership in the Application of Technology to Accounting Education.

2006: Recipient of the Summer Research Award

2005: Recipient of Merit Pay Award

2003: Initiated and secured funding from PricewaterhouseCoopers, to establish PricewaterhouseCoopers Accounting Careers Leadership Institute at Bryant University <http://web.bryant.edu/pwcacli> , total grant is \$150,000.

2003: Recipient of the Summer Research Award

2002: Recipient of Merit Pay Award

2001: Recognized as PricewaterhouseCoopers XBRL Fellow

2001: Sabbatical Award for Fall 2001

2000: Recipient of the Summer Research Award

2000: Recipient of Merit Pay Award

1997: Recipient of the Summer Research Award

1997: Participated in grant proposal to secure \$99,750 grant from the U.S. Departments of Energy to develop a cost accounting and financial reporting training program for scientist of the Former Soviet Union (FSU) countries. I participated in the program that was tested in Moscow, Russia and successfully completed in 1998.

1996: Recipient of the Merit Pay Award

1994: Recipient of the Summer Research Award

1993: Co-authored with Mary Lyons, professor of Communication, and secured a \$225,000 grant from Davis Educational Foundation to build a state-of-the-art computer classroom, Davis Electronic Classroom. Communication, AIS, Computer Audit and Control, and CIS courses are now taught in this classroom. I prototyped the first paperless classroom at Bryant University and in the New England area. This prototype was showcased at Open Houses from 1994-1999.

1992: Recipient of the Summer Research Award

1992: Nominated for Bryant Annual Teaching Award

1991: Beta Gamma Sigma

1987: Focus on Teaching Award from MSU