



13 DE JUNHO DE 2018

<p>III COLÓQUIO SOBRE CONTABILIDADE PÚBLICA & ANÁLISE DE DADOS E III WORKSHOP PARA JOVENS PESQUISADORES EM CONTABILIDADE PÚBLICA</p>	<p>III PUBLIC SECTOR ACCOUNTING & DATA ANALYTICS COLLOQUIUM AND III YOUNG RESEARCHERS WORKSHOP ON PUBLIC SECTOR ACCOUNTING</p>
<p>Uma iniciativa da FGV-EBAPE & da Rutgers University</p>	<p>A joint symposium between FGV and Rutgers University</p>
<p>Quarta-feira, 13 de Junho de 2018, das 8h às 18h</p>	<p>Wednesday June 13th, 2018, 8 AM – 6 PM</p>
<p><i>Este é mais um capítulo do Young Researchers Workshop Series on Public Sector Accounting</i></p>	<p><i>This is a chapter of the Young Researchers Workshop Series on Public Sector Accounting</i></p>

SOBRE	ABOUT
<p>A Coordenação do Mestrado Profissional em Administração Pública (MAP) da FGV-EBAPE, em parceria com a Rutgers University e a UERJ, realizará no dia 13 de Junho o III Public Sector Accounting & Data Analytics Colloquium.</p>	<p>The coordination of the Professional Master's in Public Administration from FGV-EBAPE, in partnership with Rutgers University and UERJ, will hold the III Public Sector Accounting & Data Analytics Colloquium on June 13th.</p>
<p>As duas edições anteriores do Public Sector Accounting & Data Analytics Colloquium ocorreram em maio de 2017 e maio de 2016, também na sede da FGV, na FGV-EBAPE.</p>	<p>This is the third colloquium co-organized by FGV and Rutgers University. Previous editions of the Public Sector Accounting & Data Analytics Colloquium were in May 2017 and May 2016, held at FGV-EBAPE.</p>
<p>O Workshop para Jovens Pesquisadores em Contabilidade Pública é fruto de uma iniciativa de pesquisadores da FEARP-USP e da FGV-EBAPE dedicados ao estudo da Contabilidade Pública numa abordagem empírica e alinhada com as preocupações dos pesquisadores de maior impacto das mais renomadas universidades e centros de pesquisa internacionais em Contabilidade Pública. Iniciativa que desde o início ganhou a adesão de pesquisadores das mais importantes universidades brasileiras com programas de pós-graduação <i>stricto sensu</i> com linhas de pesquisa voltadas à Contabilidade Pública ou Gestão Pública. As duas edições anteriores foram realizadas na FEARP-USP em 2015 e 2017. Fazem parte desta edição do <i>Young Researchers Workshop Series on Public Sector Accounting</i> as seguintes universidades: UFRJ, UERJ, UnB, UFPA e UFBA, além da FGV-EBAPE e da FEARP-USP.</p>	<p>The Young Researchers Workshop on Public Sector Accounting is the result of an initiative of researchers from FEARP-USP and FGV-EBAPE dedicated to the study of Public Accounting in an empirical approach and aligned with the concerns of the researchers of greater impact of the most renowned universities and centers research projects in Public Accounting. An initiative that from the beginning gained the adhesion of researchers from the most important Brazilian universities with graduate programs focused on Public Accounting or Public Management. Previous editions were in May 2017 and May 2016, held at FEARP-USP. The following universities are part of this Young Researchers Workshop Series on Public Sector Accounting: UFRJ, UERJ, UnB, UFPA, and UFBA, in addition to FGV-EBAPE and FEARP-USP.</p>

<p>O propósito do colóquio é analisar a crescente demanda por transparência e <i>accountability</i> sobre a gestão dos recursos públicos, o que confere aos auditores do governo a responsabilidade de fornecer garantias sobre o desempenho de programas e a posição financeira das entidades governamentais, que devem ter seus recursos gastos adequadamente.</p>	<p>The purpose of the colloquium is to analyze the growing demand for transparency and accountability in the management of public resources, which gives government auditors the responsibility to provide assurances about the performance of programs and the financial position of government entities that must have their resources properly allocated.</p>
<p>Especificamente nesta edição do colóquio, teremos duas “aulas abertas” sobre técnicas de análise de dados ministradas por professores da Rutgers. Uma sobre mineração de texto (<i>text mining</i>) e outra sobre visualização de dados (<i>data visualization</i>). Cada aula terá duração de 90 minutos, ao longo dos quais os professores apresentarão os fundamentos dessas técnicas. Espera-se que ao final dessas aulas a audiência se sinta confortável para dar seus primeiros passos no uso dessas técnicas, quer como pesquisador interessado em desenvolver pesquisas acadêmicas, quer como cidadão interessado em avaliar a qualidade de políticas públicas (<i>armchair auditor</i>), quer como profissional da contabilidade que necessita otimizar seus processos de análise de dados.</p>	<p>Specifically, in this edition of the colloquium, we will have two "open classes" on data analysis techniques taught by Rutgers faculty. One about text mining and another about data visualization. Each class will last 90 minutes, along which teachers will present the fundamentals of these techniques. It is hoped that at the end of these classes the audience will feel comfortable to take their first steps in using these techniques, either as a researcher interested in developing academic studies, or as a citizen interested in evaluating the quality of public policies (armchair auditor) or as accounting professional who needs to optimize their data analysis processes.</p>
<p>Teremos uma palestra do Laboratório de Ciência de Dados Aplicados ao Controle Governamental, Controladoria Geral do Município da Cidade do Rio de Janeiro, que já aplicam tecnologias avançadas de ciência de dados para a análise do controle governamental. O Laboratório apresentará sua missão, as questões que motivam suas pesquisas, as bases de dados de que dispõem e as tecnologias que utilizam; além de potenciais aproximações com o meio acadêmico.</p>	<p>We will have a lecture from the Laboratory of Data Science Applied to Government Control, General Controllershship of the City of Rio de Janeiro (<i>Laboratório de Ciência de Dados Aplicados ao Controle Governamental, Controladoria Geral do Município da Cidade do Rio de Janeiro</i>), which already apply advanced technologies of data science for the analysis of government control. The Laboratory will present its mission, the issues that motivate its research, the databases available to it and the technologies they use; as well as potential approximations with the academic environment.</p>

<p>O evento também terá uma seção de 150 minutos dedicada à apresentação e debate de pesquisas acadêmicas em desenvolvimento. Pesquisas que utilização de <i>data analytics</i> para a análise de <i>big data</i> no contexto de contabilidade pública, controle governamental e finanças públicas, ou que propõem a utilização de <i>data analytics</i> para o bem público, como o caso do <i>blockchain</i>.</p>	<p>The event will also feature a 150-minute session devoted to the presentation and discussion of academic research in development. Working papers that use data analytics for the big data analysis in the context of public accounting, government control and public finance, or that propose the use of data analytics for the public good, such as the case of blockchain.</p>
<p>O evento a ser realizado no edifício sede da FGV no Rio Janeiro, na Praia de Botafogo, 190 – auditório Thompson Motta (12º andar), no dia 13 de Junho, das 8h às 18h.</p>	<p>The event to be held at the FGV headquarters building in Rio Janeiro, at Praia de Botafogo, 190 - Thompson Motta auditorium (12th floor), on June 13, from 8 am to 6 pm.</p>
<p>As seguintes universidades participarão como <i>hubs</i>, conectados em tempo real durante todo o evento, onde a audiência local interagirá com os palestrantes e audiência do edifício da FGV: UnB, UFPA e UFBA.</p>	<p>The following universities will participate as hubs, connected in real time and all time, where the local audience will interact with the speakers and audience of the FGV building: UnB, UFPA and UFBA.</p>

AGENDA:

HORÁRIO / TIME	TÓPICOS DA APRESENTAÇÃO / PRESENTATION TOPIC	APRESENTADOR / PRESENTER
8h00 – 8h15	Welcome coffee	
8h15 – 8h45	Abertura / Opening Remarks	Prof. Dr. Ricardo Lopes Cardoso & Prof. Dr. Miklos A. Vasarhelyi, Maria Helena Pettersson, Auditor Idésio Coelho & Prof. Dr. Waldir Ladeira
8h45 – 9h00	Palavra do / Words from the Young Researchers Workshop Series on Public Sector Accounting	Prof. Dr. André C.B. Aquino & Profa. Dr. Claudia Cruz
9h00 – 9h30	AI and analytics in Public Sector Accounting and Assurance	Prof. Dr. Miklos A. Vasarhelyi
9h30 – 11h00	Aula aberta: Mineração de Texto / Open class: Text Mining	Prof. Dr. Kevin Moffitt & Prof. Dr. Maurício Codesso
11h00 – 11h15	Coffee break	
11h15 – 12h45	Aula aberta: Visualização de Dados / Open class: Data Visualization	Profa. Dr. Deniz Appelbaum
12h45 – 14h00	Lunch	
14h00 – 14h45	Laboratório de Ciência de Dados Aplicados ao Controle Governamental, Controladoria Geral do Município da Cidade do Rio de Janeiro	Márcia Andréa S. Peres Maurício Esquerdo
14h45 – 15h15	Blockchain no Setor Público / Blockchain in Public Sector	Profa. Andrea Rozario
15h15 – 15h45	Aplicação de visualização e análise de agrupamentos em dados governamentais / Applications of visualization and cluster analysis of governmental data	Profa. Dr. Deniz Appelbaum
15h45 – 16h00	Coffee break	
16h00 – 16h30	Aprendendo sobre corrupção: uma estrutura estatística para usar relatórios de auditoria em modelos inferenciais / Learning about corruption: a statistic framework for using audit reports in inferential models	Prof. Dr. Eduardo Mendes
16h30 – 17h00	Estrutura Conceitual da Auditoria Contínua: Modelo de Integração de Dados / Continuous Audit Framework: Data Integration Model	Prof. Dr. Maurício Codesso

17h00 – 17h30	Análise das contas dos governos locais / Analysis of Local Government Accounts	Prof. Dr. Ricardo Lopes Cardoso, Profa. Dr. Deniz Appelbaum, Dr. Felipe Buchbinder, Claudiane Campos
17h30 – 17h50	Sessão de considerações gerais / Wrap-up session	Dr. Deniz Appelbaum, Prof. Dr. Rodrigo Targino, Prof. Dr. Miklos A. Vasarhelyi & Prof. Dr. Ricardo Lopes Cardoso
17h50 – 18h00	Encerramento / Closing Remarks	Zulmir Breda, Prof. Dr. Miklos A. Vasarhelyi, Prof. Dr. Ricardo Lopes Cardoso

APRESENTADORES / PRESENTERS

	PROF. DR. RICARDO LOPES CARDOSO
	Professor of Accounting Brazilian School of Public and Business Administration (EBAPE), FGV
<p>Ricardo Lopes Cardoso joined the Brazilian School of Public and Business Administration, Fundação Getulio Vargas, in 2004, where he teaches Accounting to undergraduate and graduate courses, both for private sector and public sector. In 2005 he received his PhD in Accounting from the University of Sao Paulo. In the last ten years he has also served the IFRS Foundation, Education Initiative, as an Academic Fellow responsible for preparing training material in IFRS; the World Bank as an independent consultant responsible for reviewing Accounting and Auditing (A&A) practices as part of the Reports on the Observance of Standards and Codes (ROSC) initiative. he Brazilian Federal Association of Accountants (CFC) and Group of Latin-American Accounting Standard-Setters (GLASS/GLENIF) as a special advisor; and the Fiscal Council of CTEEP, an electric energy transmission company in Brazil. Ricardo’s research interests are on judgment and decision making in accounting and auditing, both in public and private sectors.</p>	



PROF. DR. MIKLOS A. VASARHELYI

KPMG Distinguished Professor of Accounting Information Systems
Rutgers Business School

Dr. Miklos A. Miklos A. Vasarhelyi is KPMG Professor of Accounting Information Systems, Graduate School of Management, Rutgers University, and a technology consultant, E-Commerce Solutions Group AT & T Laboratories. He has his BS degree from the State University of Guanabara (Economics) and the Catholic University of Rio de Janeiro (Electrical Engineering) an MBA from the Massachusetts Institute of Technology and his Ph.D. in Management from the University of California, Los Angeles (Management Systems Information). Current research interests of Prof. Vasarhelyi dealing with the area of monitoring, auditing / continuous control, business agents and electronic commerce. He has taught accounting topics and system programs for both graduate and executive in the U.S., Europe and South America consulted on accounting matters and information to the government and big business in the U.S., Europe and Brazil. He has received research grants from the FASB, the Touche Ross Foundation, the Peat, Marwick and Mitchell Foundation, the American Accounting Association, Accounting Education Change Commission, the Institute of Internal Auditors, Ernst & Young, and others. Prof. Vasarhelyi is the director of the Rutgers Accounting Research Center also Laboratory Continuous Auditing and Reporting (Carlab) (<http://raw.rutgers.edu/Miklos>).



PROF. DR. KEVIN C. MOFFITT

Professor of Accounting Information Systems
Rutgers Business School

Kevin Moffitt received his PhD the University of Arizona. His research areas include Automated credibility assessment, fraudulent financial reporting, knowledge discovery through text mining, motivation in online communities.



PROF. DR. MAURÍCIO CODESSO

Rutgers Business School

Mauricio Codesso has a Ph.D. in Business Administration at the University of Santa Catarina, and currently, he is doing a Post-Doc in Accounting Information Systems at Rutgers Business School. He is a professor of undergraduate and postgraduate degrees in the disciplines of Controllership, Financial Management, Corporate Governance and Accounting Information Systems. He has ten years of experience in ERP systems development and deployment, Business Intelligence, Machine Learning and Deep Learning.



PROFA. ANDREA ROZARIO

PhD Candidate in Accounting Information Systems
Rutgers Business School

Andrea Rozario is a PhD Candidate in Accounting Information Systems at Rutgers, the State University of New Jersey, USA. She is a licensed CPA in the state of New Jersey and has worked for one of the “Big Four”, as well as a large healthcare company. Her research areas include Audit Analytics, Continuous Auditing, Blockchain, Robotic Process Automation (RPA), and Governmental Accounting.



PROFA. DR. DENIZ APPELBAUM

Assistant Professor of Accounting and Finance
Montclair University, Feliciano School of Business

Deniz Appelbaum is a PhD of Accounting Information Systems at Rutgers, the State University of New Jersey, USA. She has written and presented papers on fraud detection systems, drones and accounting, analytics in auditing, and on Big Data. Her current presentation discusses the automation of accounting and auditing, utilizing drones, robots, and bots. Dr. Appelbaum has published manuscripts in Accounting Horizons, Journal of Emerging Technologies in Accounting, Auditing: Journal of Practice and Theory, and in other academic and practitioner journals, based on her research regarding analytics, big data, and automation in financial auditing and fraud detection. Prior to teaching at Montclair State, her graduate research at Rutgers focused on financial fraud detection and prevention with automated analytics, data transparency of governmental financial reporting, analytical procedures in the external audit process, drones and robotics in auditing and accounting, and BlockChain and big data as audit evidence. Dr. Appelbaum continues to emphasize these streams of research with numerous projects and forthcoming publications, and with presentations to accounting organizations and at national and international conferences. Dr. Appelbaum emphasizes the use of data analytics and appropriate software tools in the classroom, to prepare accounting and auditing students for the technically advanced modern business environment. The accounting and auditing professions are currently undergoing huge disruptions due to technical innovations, and Dr. Appelbaum is devoted to assisting her students to prepare for these changes.



MARIA HELENA PETERSSON

Independent Consultant and Board Member
Public Interest Oversight Board (PIOB)

Maria Helena is a Senior professional with over 30 years of experience in finance, accounting, internal controls and corporate governance having acted as coordinating partner serving various multinational and local listed companies in different sectors, involving large and complex audits and consulting engagements. Since 2012 she has served as independent consultant and board member of the PIOB – the global independent oversight body that seeks to improve the quality and public interest focus of the international standards formulated by the Standard Setting Boards supported by the International Federation of Accountants (IFAC) in the areas of audit and assurance, education, and ethics. Concurrently, she also has served as vice-president of the National Association of Accountants and Finance Professional (ANEFAC). Before that she was an EY audit partner for more than 20 years. In her presentation she discusses an overview of the current regulatory ecosystem, the role of the Public Interest Oversight Board and the challenges posed by the speed of changes in technology as well as the emergence of new audit data analytics techniques.

	PROF. DR. RODRIGO S. TARGINO
	Assistant Professor of Statistics School of Applied Mathematics (EMAp), FGV
<p>Rodrigo Targino joined The School of Applied Mathematics (EMAp) at Fundacao Getulio Vargas (FGV) in 2016. Previously to that, he held positions in the Risk Management teams of two large financial institutions in Brazil: Itau-Unibanco bank (2010-2011) and Credit-Suisse Hedging-Griffo asset management (2011-2012). He holds a PhD degree in Statistics from the University College London (2016) and his research is mostly devoted to statistical methodology (Bayesian and Monte Carlo methods), applied to problems in financial and actuarial risk management. Since joining FGV he has also been working in collaboration with The Brazilian Institute of Economics (IBRE-FGV) using Data Analytics tools to extract information from news articles.</p>	

	PROF. DR. EDUARDO F. MENDES
	Assistant Professor of Statistics & Machine Learning School of Applied Mathematics (EMAp), FGV
<p>Eduardo Mendes received his PhD in Statistics from Northwestern University (2012) and worked as a post-doctoral research fellow at the School of Economics at the University of New South Wales in Sydney, Australia, before joining the School of Applied Mathematics (EMAp) at FGV in 2015. His research interests lie on the intersection between statistical learning and econometrics, in both methodological and theoretical aspects. His work has been applied in financial econometrics and, more recently, in macroeconomic modeling. In a recent line of work he is interested in using publicly available data to understand social behavior and the usage of it in public policy evaluation. He is also associated with the Brazilian Institute of Economics (IBRE-FGV) in the developing indices using scrapped data from the.</p>	

	PROF. DR. CLAUDIA CRUZ
	Adjunct Professor of Government Accounting and Public Finance Federal University of Rio de Janeiro
<p>Claudia Cruz is a PhD of Accounting and Controlling from University of Sao Paulo (2015). She joined the Federal University of Rio de Janeiro, in 2010, where she teaches Accounting to undergraduate and graduate courses, both for private sector and public sector. She has experience in corporate training of international accounting standards. Her areas of interest and research performance: Accounting and Public Finance; Transparency and Accountability in Public Administration; Disclosure of Accounting Information; and International Accounting Standards.</p>	

	PROF. DR. ANDRÉ CARLOS BUSANELLI DE AQUINO
	Associate Professor of Governmental Accounting University of São Paulo at Ribeirão Preto, FEARP-USP
<p>André has his Phd in Accounting from University of Sao Paulo (2005). Prof. Aquino is Visiting Researcher at the University of Birmingham/UK, and from 2013 he is a fellow researcher at CNPq (Conselho Nacional de Desenvolvimento Científico e Tecnológico). His research interests are Public Sector Accounting, Accountability, Local Governments and Public Financial Management Reforms. In the last 5 years he coordinates the research group 'Public Sector Accounting & Governance in Brazil' (sites.usp.br/psag/). Editor-in-Chief of Revista de Contabilidade e Organizações (Journal of Accounting & Organizations), and editorial advisory board member of the Journal of Public Budgeting, Accounting and Financial Management.</p>	



MAURÍCIO CABREIRA ESQUERDO

Técnico de Controle Interno
Controladoria Geral do Município do Rio de Janeiro

Graduado em Engenharia Civil pela Universidade Santa Úrsula e Tecnólogo em Processamento de Dados pela Pontifícia Universidade Católica do Rio de Janeiro, com MBA em Gestão de Negócios pelo IBMEC. No setor privado, trabalhou na área de tecnologia da informação onde atuou como analista de sistemas e gerente de projetos. Ingressou na Controladoria Geral do Município do Rio de Janeiro em 2003, exercendo atualmente o cargo de gerente de processo, sendo responsável pela gestão do Sistema de Informações Gerenciais e pela implantação do Laboratório de Ciência de Dados Aplicados ao Controle Governamental.



MÁRCIA ANDRÉA PERES

Contadora concursada da Prefeitura da Cidade do Rio de Janeiro, Mestranda Em Administração Pública - FGV/EBAPE

Em sua carreira na Prefeitura, ocupou diversos cargos executivos, sendo os mais recentes: Subcontroladora de Integração de Controles da Controladoria Geral, Auditora Geral por três vezes, Assessora-Chefe da Assessoria Técnica de Estratégia e Relações Institucionais de Controle e Presidente da Empresa Municipal de Informática. Atua como representante da CGM-Rio nas Redes de Controle de Gestão Pública e de Controle Social no Estado do Rio de Janeiro e representa a CGM-Rio no Conselho Nacional de Órgãos de Controle Interno - CONACI. É coordenadora técnica dos Encontros dos Órgãos de Controle Interno dos Municípios integrantes do Estado do Rio de Janeiro - EOCIM-RJ.