## Sara F. Rushinek

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Current Academic Rank: Professor

Primary Department: Department of Computer Information Systems

Citizenship: USA

## HIGHER EDUCATION

#### Institutional:

The University of Texas at Austin

<u>Major</u>: Management Information Systems & Statistics

Specialization: Computer Management Information Systems

Degree: Ph.D., 1979

The University of Texas at Austin

Major: Information Systems

Specialization: Evaluation & Quantitative Methods

Degree: M.A., 1978

Tel Aviv University, Tel Aviv, Israel

Degree: B.A., 1975

### EXPERIENCE

# Academic:

1991 to date Professor, Computer Information Systems, University of Miami

1988- 1989 Visiting Professor, University of Southern California, Los Angeles, California

1984 to 1991 Associate Professor of Management Information Systems, Department of Management Science & Computer Information Systems, University of Miami

1985, 1987 Visiting Lecturer of Information Systems, Tel Aviv Summer University, Tel Aviv, Israel.

1980 - 1984 Assistant Professor of Management Information Systems, Department of Management Science & Computer Information Systems, University of Miami, Coral Gables, Florida.

1979 - 1980 Assistant Professor at the University of San Francisco, San Francisco, California.

## Non-Academic/Consulting Experience:

- 1990 Present Executive training seminars and workshops; Expert Systems, Internet Security & E-Commerce, and E-Learning.
- 1982-1990 Continuing Education Training in Information Technology
- 1980 Present Instructor for executive training seminars and workshops.
- 1982 EDP Audit Consultant Belcher Oil, Miami, Florida.
- 1982 Computer Consultant for Legal Services, Miami, Florida.
- 1981 1982 Co-Principal Investigator "Large Scale Implementation of a Time Oriented Vehicle Scheduling Model," University Research Project Grant awarded by Urban Mass Transit Administration, Department of Transportation.
- 1981 Computer Consultant to University of Miami, School of Medicine Faculty Development Center.
- Flowers Industries' 1981 Business/Academic Exchange Program, Corporate Headquarters, Thomasville, Georgia.
- 1980 Systems Analyst/Programmer for APPLE Computer Foundation grant, awarded to College of Business Administration, University of San Francisco.
- Grants Consultant to the University of Pacific Dental School, San Francisco, California.
- 1982 1989 Continuing Education Training in Business Microcomputers, University of Miami Executive and Special Programs.

### PUBLICATIONS

# Juried or Refereed Journal Articles:

Rushinek, A. and Rushinek, S. "User Participation in the Development of an Interactive Computer Assisted Instructional Task," JOURNAL OF EDUCATIONAL TECHNOLOGY SYSTEMS, Vol. 10, No. 2, 165-174, Fall 1981.

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Rushinek, A. and Rushinek, S. "An Evaluation of Mini/Micro Computer Systems: An Empirical Multivariate Analysis," DATA BASE, Vol. 14, No. 4, 37-47, Summer 1983.

Rushinek, A. and Rushinek, S. "Cost Control Systems," INDUSTRIAL ACCOUNTANT, July 1983.

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Rushinek, A., Rushinek, S. and Stutz, J. "An Empirical Analysis of the Computerization of Interactive Software Evaluation Systems," INFORMATION AND MANAGEMENT, Vol. 6, No. 5, 281-287, October 1983.

Rushinek, A., Rushinek, S., Chang, L. and Most, K. "The Construction of an International Investors' Perception Model for Corporate Published Forecasted Financial Reports for the United States, Great Britain, and New Zealand," MANAGERIAL AND DECISION ECONOMICS (MDE), THE INTERNATIONAL JOURNAL OF RESEARCH AND PROGRESS IN MANAGEMENT ECONOMICS, Vol. 4, No. 4, 258-265, December 1983.

Rushinek, S., Rushinek, A. and Stutz, J. "Forecasting Interactive System Modification Used for Software Maintenance: An Empirical Investigation of User-Computer Interaction," JOURNAL OF EDUCATIONAL TECHNOLOGY SYSTEMS, Vol. 12, No. 1, 15-37, 1983-1984.

Rushinek, A. and Rushinek, S. "Computer Auditing and Evaluating Accounting Software," ADVANCES IN MODELLING AND SIMULATION, Vol. 1, No. 3, 29-49, 1984.

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## Editorial Responsibilities:

Reviewer: National Science Foundation (NSF), OMEGA

Refereed for: Decision Sciences Institute (DSI)
Journal of Forensic Accounting

Educational Technology

OMEGA

# Professional and Honorary Organizations:

Institute of Internal Auditors - Appointed to the Board of Governors

Institute of Internal Auditors - Academic Relations Committee

Institute of Internal Auditors - Evaluator of Technology & Software for implementation of Sarbanes-Oxley Act and Security for Internal Auditors

Royal Society of Fellows - Academic Advisory Board

# Honors and Awards:

Distinguished Service Award - Florida Institute of Certified Public Accountants, Dade Chapter

Executive MBA Teaching Award

Freshman Teaching Award

School of Business Teaching Award

University of Miami School of Business Research Award

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Rushinek, A. and Rushinek, S. "DVD Technology: Academic & Professional Productivity Tutorial & Workshop" ICPQR 2004 Conference, Feb. 19, 2004 1 Day Workshop, Miami, Florida.

Rushinek, A. and Rushinek, S. CPE session, "Sarbanes Oxley Microsoft Accelerator Forensic Accounting, Expert Witness Testimony, & Computer

Litigation Support Workshop", American Accounting Association Annual Meeting, Saturday, August 6, 8:00 AM - 4:00 PM, San Francisco, California (<a href="http://aaahq.org/AM2005/cpe/cpe02.htm">http://aaahq.org/AM2005/cpe/cpe02.htm</a>), sponsored by Teaching and Curriculum Section.

Rushinek, A. and Rushinek, S. "Assessment Automation Software for Accounting, Teaching, and Recruiting Programs", American Accounting Association Annual Meeting, August 6,2006, Washington, D.C. <a href="http://aaahq.org/AM2006/cpe/cpe01.htm">http://aaahq.org/AM2006/cpe/cpe01.htm</a>, sponsored by Teaching and Curriculum Section.

Rushinek, A. and Rushinek, S. "Assessment CPE Video Podcasts and Blogs "Hands-on:" Consult, Publish & Teach Forensic Auditing, Expert Witness Testimony & Microsoft® Office Accounting Computer Litigation Support," American Accounting Association Annual Meeting 2007, Saturday, August 4, 2007, Chicago, Illinois, sponsored by Teaching and Curriculum Section. http://aaahq.org/am2007/cpe/cpe08.htm

Rushinek, A. and Rushinek, S. "Case Studies from the Litigator and Expert Witness Point of View: How to Use New Media for Role Playing & Mock Trial Demonstration in the Classroom," 2008 International Fraud and Forensic Accounting Education Conference, May 9,2008, Las Vegas, Nevada

Rushinek, A. and Rushinek, S. "Mock Trial & Forensic Faculty WWW Marketplace, Jury, Judge & Attorneys — Courtroom & Classroom Instructional Technology Research & Service," American Accounting Association Annual Meeting 2008, Anaheim, California, CPE Session 2: Saturday, August 2, 8:00 AM — 11:00 AM, sponsored by Teaching and Curriculum Section. http://aaahq.org/AM2008/cpe/cpe02.htm

Section Rushinek, A. and Rushinek, S. "Role Play Forensic Accounting, Auditing & Tax Expert Witness: Providing Testimony and Computer Litigation Support Teaching, Services, Research and Development," American Accounting Association Annual Meeting 2008, Anaheim, California, CPE Session 11: Saturday, August 2, 1:00 PM - 4:00 PM, sponsored by Teaching and Curriculum. http://aaahq.org/AM2008/cpe/cpe11.htm

Rushinek, A. and Rushinek S. "Tele-Medicine's SMART Surveillance AV HD IP Security Network Camera Audit Systems," Jay Weiss Center for Social Medicine and Health Equity, University of Miami Miller School of Medicine, 2009 JWC SMART Forum, Lois Pope LIFE Center, April 24,2009, Miami, Florida.

Rushinek, A. & Rushinek, S., (2009, August). "Health Care Forensic Information Technology Networks of Expert (FITN) Witnesses Teams Researching Investigative Tax, Accounting and Auditing (FIA) Forecasts Archives of Testimony, Assessment, Publishing, Teaching, Service, and WWW Multi-Media Consulting" 2009 American Accounting Association (AAA) Annual Meeting NY, NY., Tuesday August 4, 2009, http://aaahq.org/AM2009/Emerging.cfm

Rushinek, A. & Rushinek, S., (2009, August). "IFRS Compliant Real-Time 2-Way AV (Audio/Video) HD (High Definition) Recording Audit of Effective Learning Strategies for Forensic IT Networks of Expert Witnesses Research that Focuses on Investigative Accounting Testimony, & Computer Litigation Support, Effective Learning Strategies" 2009 American Accounting Association (AAA) Annual Meeting NY, NY., Monday August 3, 2009, http://aaahq.org/AM2009/ELS01.cfm

Rushinek, A. & Rushinek, S., (2009, August). "Cell Phone Real Time Forensic Audit of Tele-Medicine e-Bill Records over the WWW AV IP Network Security Surveillance Reconnaissance PTZ Cam Systems, CCTV & DVD-Recording: Repurposed Stand-Up Instructions for Distance or Blended Education and CPE, Emerging and Innovative Research Session" 2009 American Accounting Association (AAA) Annual Meeting NY, NY., Tuesday August 4, 2009, http://aaahq.org/AM2009/Emerging.cfm

Rushinek, A., Rushinek, S., Stutz, J. "Auditing Employer Discrimination Compliance Analysis/ Alert System and the Convergence of Forensic Experts in Accounting and Computing" Annual AAA Forensic and Investigative Accounting Section Research Conference, Baton Rouge, LA. May 7 - 8, 2010. http://aaahq.org/meetings/2010FIA\_program.htm

Rushinek, A. and Rushinek, S. "Assessing punitive damage awards upheld by the courts when academics retaliate defame-Anti sex-discrimination EEOC Gender compliance Forensic WWW Audit & Salary Forecast Class Action Lawsuit RSS Controls- Multivariate Regression of eMBA Rankings," American Accounting Association Annual Meeting 2010, San Francisco, CA., August 4, 2010.

Rushinek, A., Rushinek, S., Stutz, J. "Automated Diversity Compliance Real-Time AV Audit, Network Security, Disaster Planning, Backup & Recovery Costs Reduction Sponsor Ad Funding, e-Commerce Podcast Revenues From Digital Media Streaming" American Accounting Association Annual Meeting 2010, San Francisco, CA., August 3, 2010.

Rushinek, A. and Rushinek, S. 'Assessment Automation Software for Accounting, Teaching, and Recruiting Programs: Ecommerce of Lecture Capture DVDs & VOD Casting WWW Methodology', American Accounting Association Annual Meeting 2010, San Francisco, CA., August 4, 2010.

Accessed 9/10/2010: http://aaahq.org/AM2010/ELS01.cfm

Rushinek, A. and Rushinek, S. 'e-Collaboration Publishing Lecture Capture Contents on the Internet Using Surveillance Technologies among University Administrators, Professors, Students, Auditors, A/V Security, Audio to Text Transcribers', American Accounting Association Annual Meeting 2010, San Francisco, CA., August 4, 2010.

Accessed 9/10/2010: http://aaahq.org/AM2010/Emerging.cfm

Rushinek, A. and Rushinek, S. (2010j) 'Lecture Capture Cell Phone Forensic Audit of Business Continuity Contingency Planning, Emergency Preparedness Response, Disaster & Backup Recovery Using AV Recordings Online via the World Wide Web', American Accounting Association AAA Annual Meeting 2010, San Francisco, CA., August 4, 2010.

Accessed 9/10/2010: http://aaahq.org/AM2010/Emerging.cfm

# Teaching Specialization:

Expert Systems & Business Intelligent Systems Health Informatics Visual BASIC.NET Internet Security Internet Technologies

# Teaching and Research Interests:

E-learning and collaboration Data Warehousing and Online Application Processing Internet Security and e-Commerce applications.

## SERVICE

# University/School Committees:

Business School Council - CIS Representative

Dean's Advisory Committee, School of Business - Tenure and Promotion Committee

Undergraduate Curriculum Taskforce Committee - CIS Representative

School of Business Curriculum Committee

University Mixed Media (e-learning)

#### **Professional Associations:**

Information Systems Audit and Control Association, - (ISACA) - Academic Advisory

Board, IT Governance Professionals

American Accounting Association - Forensic Accounting Section (NEW) - Webmaster

Institute of Internal Auditors - Academic Relations Committee

Institute of Internal Auditors - Evaluator of Technology & Software for implementation of Security for Internal Auditors

Royal Society of Fellows - Academic Advisory Board

Microsoft Tech Education & Developer Conference Reviews

Appointed University Academic Resource - Microsoft Education Group - Organized IT events in South Florida

Appointed Academic Advocate - ISACA IT Governance Professionals

## Community Activities:

"New Media in Forensic Accounting, Auditing, Role Playing & Mock Trial Demonstrations: From the Litigator and Expert Witness Point of View". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute of Certified Public Accountants), Florida Gold Coast Alumni Chapter of Alpha Kappa Psi Fraternity, June 6, 2008, Miami, Florida

Invited Speakers, Avi Rushinek and Sara Rushinek to Accountants CPE - Forensic Fraud A/V Recording Automation Surveillance: Hardware and Software Tools". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, June 1, 2007, Miami, Florida

"MS Office Data Mining & Business Intelligence Audit: CPE DVD Development & Distribution". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, June 1, 2007, Miami, Florida

"Audit Assessment using Video Podcasting Wireless IT, IS, and Training". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 20, 2006, Miami, Florida

"Information Systems (IS) Audit Process: IT Technologies". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Florida Gold Coast Alumni Chapter, Alpha Kappa Psi Professional Business Fraternity, June 2, 2006, Miami, Florida.

"Microsoft Accounting Software Forensic Security Assessment Online". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 21, 2005, Miami, Florida

"Computer Security, Accounting Implications, and Enhancing Productivity by Compliance with Sarbanes-Oxley IT (Information Technology) The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 29, 2004, Miami, Florida

Invited Speakers, Avi Rushinek and Sara Rushinek to Accountants CPE - "Computer Security, Accounting Implications, and Enhancing Productivity by Compliance with Sarbanes-Oxley IT (Information Technology) The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 29, 2004, Miami, Florida.

Invited Board of Governors, Avi Rushinek and Sara Rushinek to The Institute of Internal Auditors (IIA) Miami Chapter Meeting, "Forensic Accounting & Fraud Detection with the use of Web Casting and New Technologies: The Internal Auditor Perspective, February, 2004, NOVA Campus, Miami Florida.

Invited Speakers, Avi Rushinek and Sara Rushinek to Accountants - "Sarbanes-Oxley IT (Information Technology) Ethics And Public Service, The Attorney-CPA Auditor Client Relationship; Conflicts Of Interest; Confidentiality; Relationships With Non-Legal Management; Compliance; Internal Control Investigations; And Crisis Management". The seminar was approved for 2.0 hours of Continuing Professional Education (CPE) by the FICPA (Florida Institute Of Certified Public Accountants), FIU Accounting Association, October 25, 2003, Miami, Florida.

Invited Speakers, Avi Rushinek and Sara Rushinek to South Florida Internet Professionals, "The Power of IP: Technologies Ready for Adoption"; February 27, 2003 at The Kovens Center, FIU's Biscayne Bay Campus, Miami, Florida.

Invited Board of Governors, Avi Rushinek and Sara Rushinek to The Institute of Internal Auditors (IIA) Miami Chapter Meeting, "Web Casting: Implications of Sarbanes-Oxley Act for Internal Auditors: The Role of the Internal Auditor - Using Technology for Documentation, November, 2003, NOVA Campus, Miami Florida.

Rushinek, A. and Rushinek, S. "Artificial Intelligence and Expert Systems in Auditing and Information Systems" invited by the EDP Auditors Association and Institute of Internal Auditors to be feature speakers at their joint meeting.

Rushinek, A. and Rushinek, S. "Using Artificial Intelligence & Expert Systems in Management Accounting", invited speaker at National Association of Accountants- Miami Chapter.

Rushinek, A. and Rushinek, S. "Automated Financial Statement Analysis and Analytical Internal Auditing Techniques" invited pre-meeting seminar speakers at The Institute of Internal Auditors Miami Chapter meeting.

Rushinek, A. and Rushinek, S. "Design, Implementation, and Evaluation Considerations of Networking for an Expanding Accounting Practice" presentation to University of Miami School of Business Alumni, School of Business.