

Charles Hoffman, CPA, MBA

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Experience and Accomplishments

2011- **Charles Hoffman, CPA**

Consultant. Consultant to software companies and others implementing XBRL-based software for automating accounting, reporting, auditing, and analysis processes. Worked with software engineer and created working proof of concept expert system for creating general purpose financial reports and supporting metadata. Created world's first machine-readable disclosure checklist and audit checklist. Created machine-readable metadata for financial reporting using US GAAP and IFRS.

Part-time adjunct professor at University of Washington teaching accounting information systems. Helped OMG create Standard Business Report Model (SBRM).

2000-2011 **Edgar Online/UBmatrix/XBRL Solutions, Inc.**

Chief Technology Officer for startup company which I co-founded. Designed and built products which take advantage of XBRL (initially called XFRML). Member of XBRL Steering Committee and co-author for first US GAAP Financial Reporting XBRL Taxonomy. On projects to implement XBRL for U.S. Federal Deposit Insurance Corporation (FDIC), U.S. Securities and Exchange Commission, and the central Bank of Spain among others. Co-editor of the XBRL Taxonomy for International Financial Reporting Standards (IFRS). Contributor to XBRL International for the development of XBRL standard for financial reporting.

(XBRL Solutions, Inc. was purchased by UBmatrix where I was brought in as Director of Innovative Solutions. UBmatrix was purchased by Edgar Online.

1999-2000 **Consultant to AICPA**

Project Manager for XFRML (XML-based Financial Reporting Markup Language) Experimental Prototype an XML-based specification for the creation of electronic financial statements for the American Institute of Certified Public Accountants (AICPA). (This later became XBRL.)

Developed first prototype, wrote business plan, helped set up working group to create specification, convinced industry participants to join working group including all Big 5 CPA firms, Microsoft, Morgan Stanley. Built 10 prototype financial statements in XFRML, wrote user documentation for XFRML. Built working group web site.

1996-99 **Knight Vale & Gregory, Inc., CPA's**

Accounting Information Systems Consultant for this regional public accounting firm with 100 employees in three offices. Worked on internal and external projects relating to applying technology to the accounting and finance process. Prepared system requirements definition studies. Implemented Microsoft SQL Server based Great Plains Dynamics C/S+ accounting systems. Developed Microsoft Access database applications to automate processes.

Designed, developed, and implemented company Intranet for which I received a national award (**AICPA Innovative User of Technology Award**). Designed, developed, and implemented Intranets and Internet sites for clients. Recognized by *Accounting Technology* magazine as a leader in applying technology in the accounting industry. Author of "*The Tao of Intranets*", *Journal of Accountancy*. Asked to brief the AICPA High-Tech committee on XML. Author of AICPA Tech Alert on XML. Featured in *AICPA Top 10 Technology Opportunities, 1998* and *Accounting Technology 1998 Guide to Intranets*.

1995-96 **Consultant**

Independent Consultant as I worked on my Microsoft and Great Plains Software certifications. Developed Microsoft Access database applications and created web sites. Developed application that describes and gives users access to metadata (tables, fields, and relationships) of Great Plains' Dynamics C/S+ SQL accounting system.

1994-95 **Eagle Rehab Corporation**

Financial Officer/Controller for this start-up healthcare company with 24 physical therapy clinics throughout the state of Washington. Managed all accounting and financial functions for this healthcare company with \$26 million in annual revenues. Maintained banking and audit relationships. Part of team that negotiated \$4,000,000 venture capital investment into the Company. Responsibility for all information systems. Project manager for the design, development and implementation of a statewide frame relay WAN (Novell, Citrix, UNIX, and Windows NT servers and Windows workstations) which linked each clinic to centralized information systems in Seattle. Systems provided centrally administered medical billing, general ledger, receivables, accounts payable, payroll, email, management information systems, SQL Server data warehouse, and other operational tools.

1991-93 **Washington Lettuce and Vegetable Company, Inc.**

Financial Officer/Controller and part of 3-person management team for this marketing and distribution company with three offices and annual revenues of \$15 million. Manage a staff of 3, maintain banking, insurance, and employee benefits relationships. Designed, developed and implemented sales order processing, purchase order processing, inventory, and pool accounting system in Rbase (relational database). Built sales information systems using Microsoft Excel and Microsoft Access. Implemented data warehouse. Connected several remote processing and distribution sites with our main distribution center in Puyallup. Responsible for all accounting information systems.

1987-91 **Fred Tebb & Sons, Inc.**

Financial Officer/Controller and part of 4-person management team for this manufacturing company with annual sales of \$10 million. Managed a staff of 5, maintained banking, insurance, and employee benefits relationships. Trustee and administrator of profit-sharing plan with 80 participants and assets of \$2 million. Responsible for all accounting information systems.

1985-87 **Johnson, Stone, Deaton, Pagano, & Co. CPAs**

Auditor and consultant for this public accounting firm. Projects consisted of approximately 50% audit/review, 35% consulting, 15% tax. Manufacturing, not-for-profit, retail, restaurant clients. Built sophisticated Excel financial models.

1982-85 **Price Waterhouse**

Audited financial statements of a wide variety of public, private, and government entities. Supervised staff of up to 5, wrote audit plans, supervised fieldwork, and managed engagements. Mining, healthcare, banking, oil and gas, not-for-profit clients.

1978-79 **Louisiana Computer Corporation**

Assistant to computer programmer and operated IBM 370 mainframe computer part-time.

1975-79 **US Coast Guard**

Advanced to E-6 as a **boatswain's mate**. Supervised 30-man crew aboard ship, operated 41-foot rescue boat with crew of 3, inspected ships for compliance with Coast Guard regulations.

Education

Formal Undergraduate and Graduate Education

- MBA from Pacific Lutheran University in 1992.
- BBA with a concentration in accounting from Pacific Lutheran University in 1982, magna cum laude.

Accounting and Business-Related Continuing Education

Maintained my full CPA certification with the Washington Board of Accountancy and therefore have taken approximately 40 hours or more of accounting related training per year since 1983.

Information Systems Related Continuing Education and Certifications I have been committed to my information systems education since 1982 when I started my career in accounting with Price Waterhouse. Education comes from many sources including formal classes, manuals, white papers, networking with others, research, and more importantly tinkering and doing. Skills and certifications achieved include:

- SQL Server 6.5 Implementation (Microsoft Certified)
- SQL Server 6.5 Administration (Microsoft Certified)
- Windows NT 4 Core Technologies (Microsoft Certified)
- Access Application Development (Microsoft Certified)
- Dynamics C/S+ SQL Implementation (Great Plains Certified)
- Ten years of experience with ANSI SQL (Structured Query Language) relational database query language

- Microsoft Visual Basic for Applications (Great Plains Dynamics, Word, Excel, and Access)
- Microsoft Access application development, developed over 50 applications
- Application development using Microsoft Excel
- Microsoft Internet Information Server Implementation and Administration (Microsoft Certified)
- Intranet and Extranet development including ASP, Visual Basic Scripting, Java Script, and XML
- XML and related technologies development
- Twenty years of experience working with XBRL

Publications

- Maintain blog for XBRL since 2007, <http://xbml.squarespace.com>
- Co-author, *XBRL for Dummies*, Wiley Publishing, 2010
- Co-author, *The XML Files*, Journal of Accountancy, May 1999.
- Co-author, *Tao of Intranets*, Journal of Accountancy, October 1998.
- Co-author, *XML: Internet Capstone*, AICPA Information Technology Alert, October 1998.
- Author, *What Accounting Systems Will Become*, AICPA InfoTech Update, July 1997.
- Co-author, *XBRL Essentials*, American Institute of Certified Public Accountants, July 2000.
- Contributing Editor, *Extensible Business Reporting Language (XBRL) 2.1 Specification*, XBRL International, December 2003.
- Co-editor, *IFRS-GP Taxonomy*, International Accounting Standards Charitable Foundation, May 2005.
- Co-author, *Financial Reporting Taxonomy Architecture*, XBRL International, March 2005.
- Co-author, *Financial Reporting Instance Standards*, XBRL International, March 2005.
- Author and Editor, *Financial Reporting Using XBRL*, Self-published, November 2005.
- Contributing Editor, *XBRL Dimensions Specification*, XBRL International, September 2006.
- Co-editor, *USFRTF Style Guide*, XBRL US, March 2007.
- Co-editor, *USFRTF Patterns Guide*, XBRL US, April 2007.
- Co-editor, *US GAAP Taxonomy Architecture*, XBRL US, September 2007.
- Co-editor, *XBRLS: How a simpler XBRL can make a better XBRL*, March 2008.
- Co-author *Financial Report Semantics and Dynamics Theory*, Self-published, 2012.
- Co-author *Intelligent XBRL-based Digital Financial Reporting*, 2013.

Other

- Named as “**125 people of impact in accounting**” by Journal of Accountancy, 2012.
- Recipient of the Pacific Lutheran University **Distinguished Alumni Award**, 2007.
- Recipient of AICPA **Special Recognition Award**, 2006.
- Recipient of the **AICPA Innovative User of Technology Award**, 1997.
- Named one of the 100 most influential persons in the accounting profession by Accounting Today magazine, 1999.
- Qualified for and participated in 1990 ***Ironman Triathlon World Championship***. Have completed total of five Ironman Triathlons.
- Treasurer of the Puget Sound Revels, a not-for-profit arts organization (1994 to 1999). Singer and actor in Puget Sound Revels annual Christmas show.
- Founding volunteer and race registration coordinator for the Y Run-4-Kids from 1986 to 1990.
- Volunteer for the YMCA Partners for Youth Campaign from 1986 to 1996.
- Founding treasurer of the BackOffice Professionals Association (BOPA), 1996.
- Member of Washington Society of CPAs and American Institute of Certified Public Accountants.
- Bronze 4 Level Ballroom Dancer (Foxtrot, Waltz, Tango, Rumba, Cha Cha, Salsa, Mambo, Merengue, Samba, Swing, Hustle, West Coast Swing)