

## 48th World Continuous Auditing and Reporting Symposium

Banco de España • Online via Webex • Madrid, Spain • September 24 & 25, 2020

Thursday, September 24, 2020

09:00 Webex conference room opening and connections. Welcome words by Enrique Bonsón & Manuel Ortega, organizers, OBSERVATORIO ESPAÑOL BIDA-AECA.

09:15 OPENING: Óscar Arce, DIRECTOR GENERAL DE ECONOMÍA Y ESTADÍSTICA, BANCO DE ESPAÑA

### 09:30 SESSION 1

MODERATOR: Manuel Ortega, OBSERVATORIO ESPAÑOL BIDA-AECA

«Artificial intelligence / machine learning applications from a central bank perspective».

Carlos Antonio Conesa & José Manuel Marqués, BANCO DE ESPAÑA

«The use of Big Data at BBVA Research to better understand the society, the economy and the world». Tomasa Rodrigo, BBVA

«Responsible AI by design in practice». Richard Benjamins, TELEFÓNICA-LUCA

«Artificial intelligence disclosure in annual reports of eurozone companies». Enrique Bonsón, UNIVERSIDAD DE HUELVA; Rita Lamboglia & Domenica Lavorato, UNIVERSITÀ DI NAPOLI PARTHENOPE; Daniela Mancini, UNIVERSITÀ DI TERAMO

11:30 Break

### 12:00 SESSION 2

MODERATOR: Daniela Mancini, UNIVERSITÀ DI TERAMO

«Artificial intelligence tools in outliers detection and missing data imputation on a dataset of non financial corporations annual financial statements: POC developed at Banco de España's CBSO». Natividad Pérez & Tello David Serrano, BANCO DE ESPAÑA; Alvaro Barbero, INSTITUTO DE INGENIERÍA DEL CONOCIMIENTO

«Integrated reporting assessment: Measuring visuality, navigability and technological elements». Enrique Bonsón, UNIVERSIDAD DE HUELVA; Michaela Bednárová, UNIVERSIDAD PABLO DE OLAVIDE; Roman Klimko, UNIVERSITY OF ECONOMICS IN BRATISLAVA

«Integrating big data analytics and artificial intelligence in accounting programmes: An implementation case study». Amir Michael & Terry Harris, DURHAM UNIVERSITY

«Algorithmic transaction-level assessment (ATLAS): A set of experiments». Eric Mantelaers, RSM; Arion Cheong & Abigail Zhang, RUTGERS UNIVERSITY

14:00 Lunch

15:00 KEYNOTE: «Artificial intelligence in auditing». Miklos Vasarhelyi, RUTGERS UNIVERSITY

### 15:30 SESSION 3

MODERATOR: Isabel Martínez-Conesa, UNIVERSIDAD DE MURCIA

«An ontology for smart contracts». Graham Gal, UNIVERSITY OF MASSACHUSETTS; Michaël Verdonck, UNIVERSITY OF GHENT; Wim Laurier, UNIVERSITY ST. LOUIS, BRUSSELS

«Token accounting: A forensic perspective of the Digital Wild West». Deniz Appelbaum & Peter Lohrey, MONTCLAIR STATE UNIVERSITY

«Auditing and assurance of “connected data” for statutory reporting». Liv Watson & Charles Calovich, WORKIVA

«Text mining and textual analysis of corporate filings for developing predictive models and risk assessments». Rajendra P. Srivastava, KANSAS UNIVERSITY

17:30 Break

17:45 **SESSION 4**

MODERATOR: Tomás Escobar, UNIVERSIDAD DE HUELVA

«Trust but verify: The oracle paradox of blockchain smart contracts». Abdullah Albizri & Deniz Appelbaum, MONTCLAIR STATE UNIVERSITY

«The ethical implications of using artificial intelligence in auditing». Helen Brown-Liburd & Ivy Munoko, RUTGERS UNIVERSITY

«Distance-based suspicion score for audit selection». Nuriddin Tojiboyev, RUTGERS UNIVERSITY

«The automatic identification of public interest in the fields of audit, assurance, and ethical standards». Kevin Moffitt, RUTGERS UNIVERSITY

19:45 Adjournment

Friday, September 25, 2020

09:00 **SESSION 5**

MODERATOR: Cleber Custodio, DELOITTE

«The future in the practice of auditing». Cleber Custodio, DELOITTE

«Development of a platform and methodology for automating the implementation and updating of ISO quality management systems». Ana María Cabezas, HOLA CALIDAD

«Demystifying artificial intelligence». Diego J. Bodas, MAPFRE

«Data point modelling as future ISO standard for financial big data». Ignacio Boixo, CEN; Javier Mora, XBRL SPAIN

11:00 Break

11:15 **SESSION 6**

MODERATOR: Bernabé Escobar, UNIVERSIDAD DE SEVILLA

«A web scraping methodology to analyze google play apps». David Perea, Cinta Pérez, María Asunción Grávalos & Rocío Hernández, UNIVERSIDAD DE HUELVA

«How to detect the manipulation of financial statements in EU financial incentives in Portugal». Susana Fernandes, Raul Laureano & Luís Laureano, ISCTE, LISBOA

«The data point model and the multidimensional data model in the european structured financial reports». Ignacio Santos, UNIVERSIDAD CARLOS III

«The key role of transaction fees in the viability of blockchain technology for Audit applications». Juan Jesús Rico, Raquel Arguedas & Carmen López, UNED

13:30 Closing conference

«The PIOB and the current public interest matters identified in connection with our IAASB and IESBA oversight activities». Gonzalo Ramos, SECRETARY GENERAL, PUBLIC INTEREST OVERSIGHT BOARD

14:00 Closing comments & adjournment

### Co-chaired by:

**Enrique Bonsón.** Universidad de Huelva. Spain

**Manuel Ortega.** Banco de España

**Miklos Vasarhelyi.** Rutgers University. USA

### Secretariat:

**Michaela Bednárová.** Universidad Pablo de Olavide. Spain (Academic)

**Barbara Jensen.** Rutgers University. USA (Web site)

**David Perea.** Universidad de Huelva. Spain (Communications)

**Natividad Pérez.** Banco de España (Organization)

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**Michaela Bednárová.** Universidad Pablo de Olavide.

**Francisco Carreira.** Instituto Politécnico de Setúbal. Portugal

**María Teresa Corzo.** ICADE. Universidad Pontificia de Comillas. Spain

**Cleber Custodio.** Deloitte. Spain

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y Administración de Empresas  
Comisión de Nuevas Tecnologías

**RUTGERS**

Rutgers Business School  
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**BIDA**  
Observatorio Español sobre Big Data,  
Inteligencia Artificial y Data Analytics  
en el mundo empresarial

**BANCO DE ESPAÑA**  
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