

RBS Symposium Executive Committee



Dean Lei Lei

Professor & Dean, Rutgers Business School

Dean Lei Lei received her Ph.D. in Industrial Engineering from the University of Wisconsin (Madison) with a minor in Computer Sciences. She has served as the dissertation advisor for many Ph.D. students, co-guest editor for *Annals of Operations Research*, associate editor of *IIE Transactions*, and *Naval Research Logistics*. She was a member of the review board of *Journal of Supply Chain Management* and the review panel of the National Science Foundation. Her research expertise includes supply chain network design and optimization, operations planning, scheduling and process recovery after disruptions, demand-supply planning, and resource allocation optimization.



Dr. Miklos Vasarhelyi (Program Developer)

Director of the Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, and the KPMG Distinguished Professor of Accounting Information Systems, Rutgers Business School

Professor Miklos A. Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as Director of the Rutgers Accounting Research Center (RARC) & Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, Professor Vasarhelyi heads the Continuous Auditing and Reporting Laboratory, which is working on projects for such leading companies as Siemens, KPMG, Procter & Gamble, D&B, AICPA, CA Technologies, Workiva, Morgan Stanley, and Brazil's Itau-Unibanco. Vasarhelyi, who received his Ph.D. in Management Information Systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the *Artificial Intelligence in Accounting and Auditing* series and the *Journal of Emerging Technologies in Accounting (JETA)*. He has been named the Outstanding Accounting educator by the AAA in 2013. The professor also has taught executive programs on AIS, audit automation, continuous audit, and electronic commerce to many large international organizations.



Dr. Michael Alles (Program Developer)

*Professor, Accounting Information Systems Department,
Rutgers Business School*

Dr. Michael Alles is a Professor at the Department of Accounting and Information Systems at Rutgers Business School. Prior to Rutgers, he taught at the University of Texas at Austin, New York University and Southern Methodist University. Dr. Alles holds a PhD from Stanford Business School and a First Class Honors in Economics from the Australian National University. His research is on continuous auditing, management accounting and corporate governance. He is the editor of the International Journal of Disclosure & Governance, published by Palgrave Macmillan in London, and associate editor of the

International Journal of Accounting Information Systems, as well as serving on the editorial boards of various other governance and AIS journals.



Alexander J. Sannella, Ph.D., CPA (Developer)

*Professor of Accounting and Information Systems
at the Rutgers Business School and the Director of
the MBA in Professional Accounting Program,
Rutgers Business School*

Alexander J. Sannella is currently professor of Accounting and Information Systems at the Rutgers Business School and the Director of the MBA in Professional Accounting

Program, the Director of the Master of Accountancy in Professional Accounting and the Director of the Rutgers Business School Teaching Excellence Center. He earned a BBA in Finance and an MBA in Accounting from the LaPenta School of Business at Iona College. He received his Ph.D. in Accounting and Finance from New York University and is a New York State Certified Public Accountant. He also holds a Bachelor of Arts in Music from Rutgers University.

During his years at Rutgers Business School he has taught at both the graduate and undergraduate levels and served as Associate Dean of the Business School and Vice Chair of the Department of Accounting and Information Systems. Previously, Dr. Sannella served on the faculty of New York University as an Instructor of Accounting at the Stern School of Business and as an Associate Professor of Accounting at Iona College's LaPenta School of Business. He has public accounting experience as an auditor for PricewaterhouseCoopers, LLP and KPMG, LLP. Dr. Sannella was also an independent consultant working on many projects with other public accounting firms, bankruptcy trustees and leasing divisions of major insurance companies. He also served as a consultant to the Line of Business Program at the Federal Trade Commission in Washington DC. Dr. Sannella currently serves as a member of the Financial Reporting Executive Committee (FinREC) at the American Institute of Certified Public Accountants (AICPA).

Dr. Sannella has over 45 years teaching experience at the university level and over 35 years' experience in developing and teaching commercial and investment bank training programs. His clients have included eight major investment banks and four of the world's largest commercial

banks. His training programs include courses designed to train financial analysts, associates and special programs for sales and trading professionals.

He is the author of many scholarly journal articles and three books. His articles have focused on market-based accounting research and more recently, accounting education. Dr. Sannella's books focus on the effects of accounting alternatives on the judgment of analysts and other statement users. Many of the books' topics are included on training videos and CPE courses distributed by Kaplan Professional Education. He has also co-authored an Intermediate Accounting textbook published by Pearson Education which is now in its second edition. He has been interviewed by several publications including the Newark Star Ledger and NJ Biz.

SPECIAL GUEST



Dr. Scott Stornetta

Dr. Stornetta is considered by many to be the co-inventor of the Blockchain. Dating back to 1991, his pioneering series of papers and patents, written with co-author Dr. Stuart Haber at Bell Communications Research, received the 1992 Discover Award for Computer Software. This work laid the foundation for Bitcoin and other digital currencies. (For example, of the eight citations in the original Bitcoin white paper, three reference his and Dr. Haber's work.) Along with Dr. Haber, Stornetta co-founded Surety Technologies, a Bellcore spinoff. Surety's offering constituted the first commercial deployment of a blockchain. He subsequently returned to Bellcore where he served as Assistant General Manager of the 125-person Mathematical and Computer Sciences Laboratory.

Dr. Stornetta consulted for many years, evaluating the commercial potential of emerging technologies on behalf of universities, commercial research labs, and venture capital interests. He is currently a partner at Yugen Partners, a blockchain and AI-focused venture capital firm, and serves on various boards. He also consults for governments on blockchain policy, is a frequent lecturer at universities, and serves as a fellow at the Creative Destruction Lab associated with the Rotman School of Management at the University of Toronto.

Dr. Stornetta received his Ph.D. in physics from Stanford University, after attending MIT, Harvard, and Brigham Young University. He has 3 adult children and 5 grandchildren.

SPEAKER PROFILES



Dr. Zamil Al-Zamil

*Assistant Professor, Computer Sciences and Information Technology College, **Majmaah University***

Dr. Al-Zamil is an Information Technology professional who has joined Majmaah University as Assistant Professor. Currently involved in various teaching, research and administrative roles at Majmaah University. My research interest includes data analytics and visualization using various data mining, text mining and machine learning techniques. Dr. Al-Zamil has experience conducting research in various domains including healthcare, government, financial and non-profit organizations. Dr. Al-Zamil holds a Ph.D. in information technology from Rutgers University, The State University of New Jersey, a Master of Science degree in information systems from Central Michigan University.



Dr. Deniz Appelbaum

*MBA, Ph.D, Chair and Assistant Professor, Department of Accounting and Finance, **Montclair State University***

Dr. Deniz Appelbaum (appelbaumd@montclair.edu), Chair and Assistant Professor of the Department of Accounting and Finance at the Feliciano School of Business of Montclair State University enriches her academic pursuits with a practical view, after twenty years of experience in operations, credit, and business development in the corporate world. Dr. Appelbaum has published over 25 manuscripts in *Accounting Horizons*, *Journal of Emerging Technologies in Accounting*, *Auditing: Journal of Practice and Theory*, *Journal of information Systems*, and in other academic and practitioner journals, based on her research regarding analytics, big data, blockchain, and automation in financial auditing, municipal reporting, and fraud detection. Dr. Appelbaum has conducted research with varied entities such as Proctor & Gamble, Dunn & Bradstreet, AICPA, GASB, the Volcker Alliance, the Asian Development Bank, and KPMG. Dr. Appelbaum actively promotes MSU in such activities as Latina Day and at Alumni events at Prudential Insurance and was recently quoted in the CFO Journal of the WSJ regarding the accounting of bitcoins. 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 preparing her students to for these changes.



Dr. Hilal Atasoy

*Professor of Accounting Information System,
Rutgers Business School*

Dr. Hilal Atasoy is an Assistant Professor of Accounting and Information Systems at the Rutgers Business School. She joined the faculty at Rutgers from the Fox School of Business at Temple University where she was an Assistant Professor. She has a Ph.D. and a Master's degree in Economics from the University of Illinois, Urbana-Champaign. Her research analyzes how information systems and the associated flow of information across providers affect healthcare and the impacts of information technology and innovation on labor markets. Dr. Atasoy's research has been published in leading outlets such as *Management Science*, *Information Systems Research*, and *Industrial and Labor Relations Review*.



Jason Bradley

*Chair, FRC Technology & Digital Steering Group
Project Director, Audit & Assurance Policy
Member of IESBA Technology Experts Group,
Financial Reporting Council*

Jason is the Project Director at the Financial Reporting Council. Jason also serves as a member of the Technology Experts Group in the International Ethics Standards Board for Accountants (IESBA). Jason is passionate about audit quality, corporate governance and utilizing technology in evidence based decision making.



Dr. Helen Brown-Liburd

*Professor of Accounting Information Systems, Associate
Director of the Continuous Auditing & Reporting Lab,
Rutgers Business School*

Professor Helen Brown-Liburd is an Associate Professor with tenure and serves as the Associate Director of the Continuous Auditing & Reporting Lab (CAR Lab) at Rutgers Business School (RBS) in Newark, NJ where for the past eight years she has taught graduate and undergraduate accounting students and conducted research in the areas of auditors' and investors' judgment and decision making, and the impact of Big Data and analytics on the audit profession. Before joining RBS, Helen was on the faculty at Boston College for six years. Her teaching interests include Auditing, Accounting Information Systems, and Financial Accounting. Helen earned her Ph.D. from the University of Wisconsin-Madison and a BBA from Bernard M. Baruch College, City University of New York. Helen is a CPA (inactive) with over sixteen years of experience in such diverse areas as auditing, financial and operating reporting, and analysis and project management. Immediately prior to entering her doctoral program she worked for Bristol-Myers Squibb (BMS) as a manager on several company-wide teams established to evaluate and redesign major company-wide

processes to achieve a measurable reduction in the cost structures. At BMS she also served as an Internal Audit Manager where her duties included supervising and monitoring the performance of worldwide audits. Prior to BMS Helen worked for Pepsi Cola Company as Manager of Special Projects where she researched, developed and implemented accounting policies and procedures to provide uniformity and consistency among the reporting groups and performed financial reporting for the acquisitions of third party-owned Pepsi Cola bottling companies. She began her career in public accounting as a staff auditor for Main Hurdman (now KPMG) and later moved to Arthur Young (now Ernst and Young) where she was promoted to Audit Manager.

Helen currently serves on the PCAOB Data and Technology Task Force and recently completed a two-year appointment to the AICPA Board of Examiners. She is a KPMG Doctoral Scholar and a member of the PhD Project Faculty Accounting Faculty Alumni Association, National Association of Black Accountants, Inc., the American Institute of Certified Public Accountants, and the American Accounting Association. Helen is also a Lead Mentor for the McNair Business Scholars Network.



Dr. J. Robert Brown, Jr.

*Lawrence W. Treece Professor of Corporate Governance,
University of Denver*

For more than two decades, J. Robert Brown has taught corporate and securities law, with a particular emphasis on corporate governance. He has authored numerous publications in the area and several of his articles have been cited by the US Supreme Court. Brown has also spent considerable time abroad, particularly in the former Soviet Union, advising governments in these areas. From 2000-2004, Brown served the University of Denver Sturm College of Law as an associate dean for academic affairs. He is an arbitrator for the FINRA and, among other outside activities, serves as the chairman of the board of directors of the Colorado Coalition for the Homeless.



Michael P Cangemi

President & CEO, Cangemi Company LLC

Michael Cangemi is former CEO serving on Boards, as Senior Advisor, author, speaker and social media influencer. He has published 2 books and over 230 articles and research papers. A technology focused CPA partner who moved on to serve as a CAE, CIO, CFO, 2x CEO, Director and AC Chair. For the past decade he has been working with tech companies, focused on fintech software for the CFO/Financial and GRC verticals: with a concentration on blockchain/DLs, digital assets, continuous monitoring systems using analytics and AI for GRC and business process improvement.

He is President of Cangemi Company LLC an Advisory, and Media Services firm focused on fintech technologies. He is a Senior Fellow at Rutgers CA LAB and on the FEI Committee on Finance and Tech. He shares advice via research papers, serving on Boards and as a social media influencer by writing/blogging.

Mr. Cangemi is an investor in and Advisory Board member of Lukka Tech (Blockchain & digital assets). He was President & CEO of Financial Executives Intl; was advisor and is an investor in Solink Corp (Contextual Video Analytics), and was an Adviser to CaseWare, Oversight Systems and Approva (CA CM & Analytics).

Author of *Managing the Audit Function*: now third edition, featured in the NY Times and translated into Chinese and Serbian. His article *Blockchain Auditing – Accelerating the need for Automated Audits* was article of the month in 2019.

He was CEO and Director of Aigner Group, Inc., a wholesaler & retailer of women's footwear, accessories and licensed products. Aigner was the U.S. holding company of The Hartstone Group, PLC, (LSE) where he served as Finance Director and Board Member. At Aigner, Michael led the company's expansion into licensing, electronic commerce programs (EDI) and launched EtienneAigner.com.

In 2010 he Co-founded LBIFoodies.com, a digital marketing platform, with his son Marc Cangemi CPA. He served as Audit Committee Chair of NJ Reads, on the FASB Advisory Board; the London based IASB SAC; COSO (IC & Risk) and the ISACA Gov. Com.



Eric E. Cohen

Audit Data Standards, Blockchain, Continuous Audit, XBRL Cohen Computer Consulting

Eric Cohen is the proprietor of Cohen Computer Consulting, a consultancy focused on emerging accounting and audit technologies, including audit data standards, artificial intelligence (AI) and machine learning, blockchain and distributed ledger technologies, continuous audit, RPA, and XBRL. Mr. Cohen is a national expert to the ISO on ISO/TC 307 *Blockchain and Distributed Ledger Technologies*; and serves as the vice chair to the Canadian mirror committee to that TC. He also sits on the ITU-T (International Telecommunication Union Telecommunication Standardization Sector) Digital Currency Global Initiative and is a member of the NYSSCPA Digital Assets Committee. Eric has served on numerous study groups and committees for CPA Canada, the AICPA, and the New York State Society of CPAs. He is probably best known as a co-founder of XBRL and chief architect of XBRL's Global Ledger Taxonomy Framework (XBRL GL). As an ambassador of XBRL, he has worked in cooperation with virtually every other standards effort working on accounting and audit data; he served as Domain Coordinator for the United Nations CEFACT Accounting and Audit Domain.



Briana D'Agati

Senior Manager, Sustainability & ESG, Deloitte & Touche LLP

Briana is a Senior Manager in Deloitte's Audit & Assurance group. She joined the Sustainability & ESG Services team after completing a two-year rotational role in the firm's US CFO Program. She has over 6 years of industry experience serving audit clients in real estate, both nationally and internationally. Briana authored three ESG related articles in The CFO Journal, a subset of the Wall Street Journal. She is a licensed CPA in the State of

New York, is IFRS accredited, and is an FSA level 1 candidate.



William D'Alia

President, ISACA Chapter of New Jersey

William is a senior IT risk and controls professional who has consulted and supervised in the development, and implementation of IT security, governance and risk management controls in the financial industry.



Hal Schroeder

CPA, Board Member

R. Harold "Hal" Schroeder was appointed to the Financial Accounting Standards Board (FASB) by the Financial Accounting Foundation (FAF) effective as of February 28, 2011, reappointed to a second term in 2015. His second and final term concludes on June 30, 2021. His appointment was part of the FASB's expansion from five to seven members.

Mr. Schroeder is a CPA who brings over 30 years of diverse experience in investing and financial reporting to the FASB. Most notably, he brings a strong investor perspective to the FASB, with more than 15 years of experience working with all facets of the investment community. During his career, he has viewed the preparation of financial statements and the application of accounting standards from varying perspectives including

auditor, preparer and investor.

Prior to joining the Board, Mr. Schroeder was a partner at Carlson Capital, L.P., a Dallas-based money manager. He joined Carlson Capital's relative value arbitrage team in 2000 and was a member of the firm's management and investment committees. As a senior portfolio manager, he focused on the financial services industry, including both public and private companies.

Mr. Schroeder also spent five years as a senior equity analyst with Schroder & Company, Inc. (subsequently acquired by Citigroup Inc.) and KBW, Inc. (formerly Keefe, Bruyette & Woods Inc.), both based in New York City. From 1993 to 1995, he was Chief Financial Officer for New York-based Nafinsa Securities, Inc., and various other subsidiaries, of Nacional Financiera, SNC, the primary development bank for the Mexican government. Prior to that, he spent thirteen years with Ernst & Young, including the firm's National office as well as client-serving roles in New Orleans and New York, where he was a partner in the financial services division.

From 2008 until his appointment to the Board, Mr. Schroeder was a member of FASB's Emerging Issues Task Force (EITF). From 2008 to 2010 he also was a member of the Standing Advisory Group for the Public Company Accounting Oversight Board, the organization created by the Sarbanes-Oxley Act of 2002 to oversee the audits of public companies in order to protect the interests of investors and the public interest by promoting informative, accurate, and independent audit reports.

Mr. Schroeder earned his Master of Business Administration from Tulane University and a Bachelor of Science degree in accounting from the University of New Orleans.



Dr. Huijue (Kelly) Duan, CPA

Assistant Professor, Accounting and Information Systems, Sacred Heart University

Dr. Duan is an assistant professor at Sacred Heart University. She is a licensed CPA in the state of New York and has worked for Ernst & Young as a Senior Auditor, and BNP Paribas as an Associate Vice President. Her research areas include Audit Analytics, Continuous Auditing, Artificial Intelligence (AI), Emerging Techniques in Accounting and Auditing, and Governmental Accounting. Kelly has designed and instructed lectures on audit data analytics for the Public Company Accounting Oversight Board (PCAOB). She is also a part time lecturer at Rutgers Business School where she teaches Audit Analytics.



Susana Fernandes

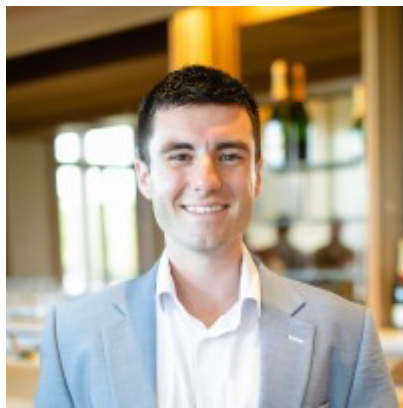
Ph.D Student, University Institute of Lisbon; Tax and Customs Auditor

Susana Ribeiro Fernandes holds a BSc in Computer Science and Business Management and a MSc in Integrated Decision Support Systems from ISCTE- University Institute of Lisbon (Magna cum Laude). She is a Ph.D candidate in Information Sciences and Technologies at ISCTE- University Institute of Lisbon. Her research interests are advanced analytics for finance and accounting, earnings management, european union funds, data quality and information systems.

She is a research assistant at ISTAR-Information Sciences, Technologies and Architecture Research Center. She is involved in scientific projects that are related with machine learning

applications to improve the management of european union funds, with emphasis on “IA-Incentivos – artificial intelligence in incentive management” and “MAIPRO – project non-compliance monitoring and alert”. She also gave lectures on data analytics for both bachelor ‘s and master’s students.

She joined the Tax and Customs Authority (AT) in January of 2015, as a Tax and Customs Auditor, with the role of senior data analyst. She has conducted several studies to prevent tax evasion. Using advanced analytics to detect fraud and select taxpayers for inspection was the broad focus of the work. In addition, she worked for 20 years at IAPMEI, a public institute that promotes competitiveness and business growth and is responsible for attributing and verifying financial incentives from the european union funds to portuguese small medium enterprises (SMEs). (see: <https://ciencia.iscte-iul.pt/authors/author-public-page-2328/cv>).



Kevin Fitzgerald, CPA

Block Chain Innovation Manager, EY Digital Asset Research Center

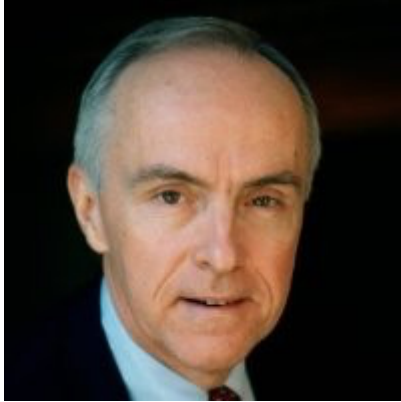
Kevin is an alumni of Kenan-Flagler Business School at The University of North Carolina at Chapel Hill with a degree in Business Administration and a concentration in General Finance. Additionally, he received his Masters in Accounting from UNC Kenan-Flagler in May of 2017. He currently works for EY in the Digital Asset Research Center.



Michael Gonzales

Partner, EY

Michael is an accounting and risk professional who brings together perspectives and insights from a variety of roles including as an accounting standard-setter (Associate Fellow at the Financial Accounting Standards Board) and banking regulator (Professional Accounting Fellow at the Federal Reserve Board of Governors).



Dr. Glen Gray, CPA

Professor - Information Systems, College of Business and Economics, California State University, Northridge

Dr. Gray is an Information Systems professor at California State University, Northridge.



Vinod Kashyap, B.Com.(Hons.), FCA, DISA (ICAI)

Co-Founder & Director, NexGen Knowledge Solutions Private Ltd.

Vinod Kashyap is Head of Indian Delegation, ISO/TC 295 “Audit Data services”, Member, ISO/TC 307 AHG 2 “Guidance on Auditing DLT Systems”, Member, National Council for Internal Audit, Risk & Management, The Associated Chamber of Commerce & Industries (ASSOCHAM), Member, National Council for Corporate Affairs, Company Law & Corporate Governance, The Associated Chamber of Commerce & Industries (ASSOCHAM) and Member, Board of Advisors, MIT College of Business, MIT-ADT University. He works on Digitalization of

Taxes, Audit Data Standards (ADS), Blockchain and Cryptocurrencies.



Dr. Alexander Kogan

Professor, Rutgers Business School

Professor Kogan’s areas of research include expert systems and artificial intelligence, internet technology and electronic commerce, knowledge-based decision support systems, accounting information systems, reasoning under uncertainty, productivity accounting and data analysis.



Dr. Qi Liu

Assistant Professor, College of Business Administration, University of Rhode Island

Qi Liu is an assistant professor of accounting in the College of Business Administration at the University of Rhode Island. She received her Ph.D. in Accounting Information Systems from Rutgers University. Her primary research interests lie at the intersection of data analytics and accounting. Her Ph.D. dissertation, entitled “The application of Exploratory Data Analysis in Auditing” was selected as the winner of 2015 AAA SET section Outstanding Dissertation Award. She is also interested in Bibliographic Analysis of Accounting Literature. At URI, Dr. Liu teaches Accounting Information Systems. Prior to joining URI, she taught at Siena College, a liberal arts college in New York.

Dr. Liu currently serves as the Associate Editor of Journal of Emerging Technologies in Accounting (AAA Journal). She is also a member in AAA SET section education committee and AICPA Audit Data Analytic Guide Task Force.



Dr. Ann Medinets

Associate Professor of Professional Practice, Rutgers Business School

Dr. Ann Medinets received her MBA and Ph.D. from Rutgers University. Her research interests include shareholder rights, corporate social responsibility reporting, the auditor-client relationship, and resource allocation decisions.



Dr. Amir Michael

Professor of Accounting (Teaching) / Associate Dean (MBA/DBA), Durham University Business School

Professor Amir Michael is a Professor of Accounting (Teaching) at Durham University Business School, Durham University, UK whose research and teaching interests have been fostered by several years of undergraduate and postgraduate teaching and mentoring. He is the director of the Durham MBA (Full Time) programme and the director of the Durham Rutgers Accounting Analytics Network (DRAAN).



Suzanne Morsfield

Global Head of Accounting Solutions, LUKKA, Inc.

Suzanne Morsfield is Lukka's Global Head of Accounting Solutions. She has over 15 years of data-driven accounting and quantitative research experience. She spent time on teams at JP Morgan, Morgan Stanley, EY and Thomson Reuters before becoming the Director of Research at a think tank at Columbia University's Business School. While there, she completed both practical research and thought leadership on financial reporting topics aimed at global policymakers. She then moved on to the International Accounting Standards Board as a senior member of the technical accounting staff, where she continued financial reporting research and analysis in the context of global accounting standard-setting. In addition to these experiences,

Suzanne has also been a visiting assistant professor or lecturer at the University of Arizona, New York University and the London School of Economics.



Rob Nehmer

Professor of Accounting, School of Business Administration, Oakland University

Robert A. Nehmer is a Professor at the School of Business Administration of Oakland University. Dr. Nehmer's research interests include formal systems, internal controls, natural language, and critical theory. His current research projects are in continuous auditing, risk assessment, leveraging information technologies in internal control settings and XBRL representations. He has published and presented his research in numerous academic and professional journals and conferences. He has published in journals including *Annals of Operations Research*, *Journal of Information Systems*, *International Journal of Disclosure and Governance*, *Journal of Emerging Technologies in Accounting* and *International Journal of the Mathematics of Operational Research*. Dr. Nehmer is currently working in the area of emerging technologies in accounting. He has recently co-authored several papers on the use of drones in auditing. His work in this area has helped lead to an on-going research project with KPMG, one of the Big Four audit firms. He is also working on distributed ledger technologies (Blockchain), cloud-based systems and financial ontologies. Dr. Nehmer teaches courses in assurance and accounting information systems to graduate and undergraduate students. He received his doctorate, masters, and bachelor degrees in Accountancy from the University of Illinois - Urbana/Champaign. He is an active member of the American Accounting Association, the Information Systems Audit and Control Association, XBRL-US, and the Object Management Group's Finance Domain Task Force.



Dean Michael Mead

Partner, Carr, Riggs & Ingram, LLC

Dean Michael Mead is a highly regarded expert in governmental accounting and financial reporting, widely acknowledged as one of the most knowledgeable regarding GASB standards. Extensively experienced in advising auditors and governments regarding the implementation and subsequent application of the standards. Also highly knowledgeable about FASB, FASAB, and IPSASB standards. A sought-after and award-winning speaker and writer on matters of accounting, public finance, and financial management, particularly for skills in communicating in plain language about complex matters.



Dr. Mark Nigrini

Associate Professor, John Chambers College of Business and Economics, West Virginia University

Nigrini is the author of *Forensic Analytics* (Wiley, 2011) which describes tests to detect fraud, errors, estimates, and biases in financial data. He is also the author of *Benford's Law* (Wiley, 2012). Benford's Law gives the expected patterns of the digits in tabulated data and it has been used by auditors and scientists to detect anomalies in tabulated data.

His academic papers have been published in *Auditing: A Journal of Practice and Theory*, *The Journal of the American Taxation Association*, *The Journal of Forensic Accounting*, *The Journal of Emerging Technologies in Accounting*, and others. Other applied papers have been published in journals such as *Mathematical Geology*, and *The International Journal of Mathematics and Mathematical Sciences*. His practitioner papers have been published in journals such as *Internal Auditor* and *the Journal of Accountancy*. His forensic work has been featured in national media including *The Financial Times*, *New York Times*, and *The Wall Street Journal*.

His radio interviews have included the BBC in London, and NPR in the United States. His television interviews have included appearances on NBC's *Extra* and *The Discovery Channel*. He regularly presents professional seminars for accountants and auditors in North America, Europe, and Asia with recent events in Malaysia and Switzerland.

His current research focus is on advanced theoretical work on Benford's Law, and occupational fraud and the legal process surrounding fraud convictions. In addition to his academic credentials Nigrini is a Chartered Accountant (South Africa) and his early accounting career included time with Peat, Marwick, Mitchell & Co. (now KPMG) and as a divisional accountant. He has been called on as an expert witness and has done consulting engagements for organizations such as Procter & Gamble, Burger King, Eaton Corporation, American Airlines, AvalonBay Communities, CaseWare IDEA, and the New York State Comptroller's Office.



Dr. Dan Palmon

Professor, Department Chair, and William J. von Minden Chair in Accounting, Rutgers Business School

Professor Palmon's interests include financial reporting, general accounting theory, and corporate finance. He has published in a number of journals including The Accounting Review, the Journal of Accounting Research, the Journal of Business, and the Journal of Banking and Finance. He has served as director, chair of the audit committee, and a member of the investment pension committee for several large companies. He is also the William J. von Minden Chair in Accounting.



Marco Schreyer

Ph.D. candidate, University of St. Gallen (HSG), Switzerland

Marco is a Ph.D. candidate in computer science at the University of St. Gallen (HSG) in Switzerland. Currently, he is a visiting research scholar at Rutgers Business School's Continuous Auditing and Reporting Lab. Marco's research focuses on the application of deep learning techniques in accounting and auditing. From 2008 to 2017 he was a member of PwC's forensic data analytics practice. There he worked on international fraud, sanction violation, money laundry, and tax evasion investigations.



Lu Zhang

Lecturer, University of Maryland

Lu Zhang is a Ph.D. graduated from Rutgers Business School. His research interests include Data visualization and audit data analytics. Email: lz288@umd.edu



Meng Yan

PhD Student, Durham University

Meng Yan is an accounting PhD student at Durham University.



Ting (Sophia) Sun

Assistant Professor, the College of New Jersey

Dr. Ting Sun is an Assistant Professor of Accounting and Information Systems at the School of Business, the College of New Jersey. She holds a Ph.D. in accounting information systems from Rutgers, the State University of New Jersey, and a Ph.D. in accounting from Southwestern University of Finance and Economics. Dr. Sun is interested in the applications of Artificial Intelligence in accounting and auditing, financial reporting quality, machine learning, and data analytics. Her publications have appeared in the *Review of Accounting Studies*, *Accounting Horizons*, *CPA Journal*, *Journal of Emerging Technologies in Accounting*, *Intelligent Systems in Accounting, Finance & Management*, *Managerial Auditing Journal*, and many other prestigious journals. Dr. Sun is an editor for the *Journal of Emerging Technologies in Accounting* and reviewer for *The Accounting Review*, *European Accounting Review*, *International Journal of Accounting Information Systems*, *Journal of Information Systems*, and many other academic journals. She also serves as a reviewer for American Accounting Association Annual/Midyear Meeting. Dr. Sun has taught a variety of courses such as Accounting Information Systems, Auditing, Introduction to Financial Accounting, and Managerial Accounting.



Maurício Codesso

Assistant Teaching Professor of Accounting, Northeastern University

Maurício Codesso is an Assistant Professor of Accounting at D'Amore-McKim School of Business at Northeastern University. Maurício holds a Ph.D. in Business Administration and an M.S. in Accounting from the University of Santa Catarina, Brazil. Before joining Northeastern University, he was an accounting professor at the University of Santa Catarina and a Postdoc at the Rutgers Business School. His research examines continuous audit, data analytics, text mining, and emerging technology implications in accounting.



Jennifer Burns

Chief Auditor at the AICPA

Jennifer Burns have over 25 years of experience working in the field of accounting and auditing. She is passionate about the importance of quality financial and non-financial reporting that meets the public interest. As Chief Auditor at the AICPA, she is leading the strategic direction of the AICPA's standard setting initiatives and overseeing the development of high-quality, innovative audit, attest, quality control, review, compilation and preparation standards.



Cary Brown

Past President & Treasurer ISACA NJ

Over 25 years of IT Audit experience. Work experience includes evaluation and reporting of compliance with IT controls; coordinating and conducting technical and application audits; and, providing IT support for the financial and operational audits in the broadcasting, cable, film production, retail and publishing subsidiaries at Viacom.



Dr. Chanyuan (Abigail) Zhang

Lecturer-Assistant Professor, Rutgers Business School

Abigail is a visiting assistant professor at the Department of Accounting and Information Systems at Rutgers Business School. She received a Ph.D. in accounting from Rutgers Business School in May 2022. Her research examines the implications of emerging technologies, especially Artificial Intelligence (AI), in accounting and auditing.

Since 2017, Abigail has been working with several CPA firms to explore the use of Robotic Process Automation (RPA) in their audit procedures. Abigail is the coauthor and instructor for the American Institute of CPA (AICPA) audit automation course modules.

Abigail has taught Introduction to Managerial Accounting, Information Technology in Accounting and Assurance, Robotic Process Automation in Accounting and Assurance, and Auditing at the undergraduate, master's, and MBA levels. She is currently teaching Accounting Information Systems at Rutgers Business School – New Brunswick. Besides teaching at the university, she also lectures at conferences and seminars organized by groups, such as the American Institute of Certified Public Accountants (AICPA) and the Public Company Accounting Oversight Board (PCAOB).

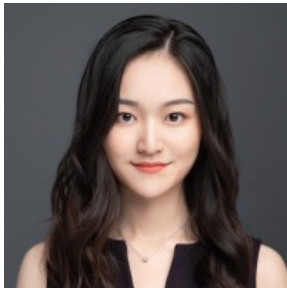
CAR Lab Researchers



Hanchi Gu

Ph.D. Candidate, Rutgers Business School

Hanchi Gu is a Ph.D. candidate in Accounting Information System (AIS) program at Rutgers Business School. His main research focus is applying machine learning to accounting. He also works on exploring the application of various emerging technologies and topics related to the disclosure of cybersecurity.



Yu Gu

Ph.D. Candidate, Rutgers Business School

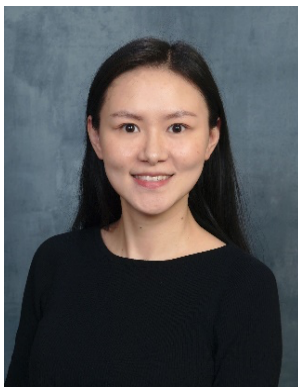
Yu Gu is a third-year Ph.D. candidate in the Accounting Information Systems Department at Rutgers University. She graduated from the Southwestern University of Finance & Economics in China with a degree in accounting and finance. Her current research interests are ESG and machine learning in auditing.



Hanxin Hu

Ph.D. Candidate, Rutgers Business School

Hanxin Hu is currently a fourth-year Ph.D. student in the Accounting Information System department at the Rutgers Business School. She holds a Bachelor's in finance from the Southwestern University of Finance and Economics, China (2019). Hu's research interest includes applying Machine learning & Natural Language Processing techniques to accounting and auditing domains.



Qing Huang

Ph.D. Candidate, Rutgers Business School

Before becoming a Ph.D. student at Rutgers University, Qing worked for the State Administration of Taxation, China for six years. She also holds the CPA certificate of China (Inactive). Her research interests include continuous auditing, audit analytics, outlier detection, social network analysis, machine learning, and fraud detection.



Lanxin Jiang

Ph.D. Candidate, Rutgers Business School

Lanxin Jiang is a Ph.D. candidate at Rutgers University. Her research focuses on the application of machine learning in accounting and auditing and the application of information technology in ESG reporting and assurance. Her ongoing projects include the application of a semi-supervised learning method to accounting research, the application of machine learning to audit data, and a novel method which uses text mining for extracting a simplified ESG taxonomy from ESG reports and standards.



Jumi Kim

Ph.D. Candidate, Rutgers Business School

Jumi Kim is a Ph.D. candidate in Accounting Information Systems at Rutgers Business School (NJ, USA). She received her BA in Economics and Statistics from Kean University (NJ, USA) and graduated with the honor of being a class valedictorian. She received her MS in Operations Research from Columbia University (NY, USA). Her current research interest is on applying blockchain and process mining techniques in accounting and auditing. As a part-time lecturer, she taught "Introduction to blockchain and AI (Rutgers Business School)" and "Management decision modeling (Kean University)."



Heejae (Erica) Lee

Ph.D. Candidate, Rutgers Business School

Heejae (Erica) Lee is a Ph.D. candidate in Accounting Information Systems at Rutgers Business School. Her main research interest is how emerging technologies can be applied in auditing. She is especially interested in data visualization, machine learning, and text-mining.



Nichole Li

Ph.D. Candidate, Rutgers Business School

Before becoming a Ph.D. student in Rutgers, Nichole used to work for an investment bank in China and an accounting firm in the USA. She holds the CPA certificate of China (Inactive). Her research interests include ESG, continuous auditing and machine learning.



Danyang (Kathy) Wei

Ph.D. Candidate, Rutgers Business School

Danyang Wei is a Ph.D. candidate in Accounting Information Systems at Rutgers Business School and holds an MBA in Professional Accounting degree. Her research interests include text mining, data analytics, and governmental accounting. Her dissertation is entitled “Three essays on outlier detection in auditing,” which investigates concerns related to using well-established outlier detection approaches for audit tasks and proposes solutions.



Guangyue (Maria) Zhang

Ph.D. Candidate, Rutgers Business School

Guangyue Zhang is a Ph.D. candidate in Accounting Information Systems at Rutgers University. Her background is in accounting and information technologies. Her research interests include audit data analytics, continuous monitoring, and machine learning, cybersecurity, privacy, and cryptocurrency. Her email address is gz132@scarletmail.rutgers.edu



Meehyun Kim

Ph.D. candidate, Rutgers Business School

Meehyun is a Ph.D. candidate in Accounting Information Systems at Rutgers Business School. She received her Master of Science in Audit and Advisory services from DePaul University. Her research interest includes ESG information disclosure and fair value accounting.

Steven Katz

Ph.D. student, Rutgers Business School

Steven Katz is a second year PhD student in the Accounting Information Systems Department at the Rutgers Business School. He received his MA in Psychology from Rutgers University. His research interests include environmental, social, and governance reports, natural language processing tools, and the effects of agency and motivation in accounting disclosure.