

56th World Continuous Auditing and Reporting Symposium



Artificial Intelligence

Audit Analytics and Business Intelligence

Program

Big Data

Blockchain and Smart Contracts

Continuous Assurance

Corporate Digital Responsibility

ESG Reporting

Data Management Technologies

Internet of Things

Social Media

Supervised and non-Supervised Machine Learning Methods

Text and Voice Mining

The Audit Data Standard

XBRL

Banco de España
Alcalá, 48 · Madrid
April 27 & 28, 2023

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Asociación Española de Contabilidad
y Administración de Empresas
Comisión de Nuevas Tecnologías

RUTGERS

Rutgers Business School
Newark and New Brunswick

BIDA
Observatorio Español sobre Big Data,
Inteligencia Artificial y Data Analytics
en el mundo empresarial

BANCO DE ESPAÑA
Eurosistema

Thursday, April 27, 2023

09:00 **WELCOME: Enrique Bonsón & Manuel Ortega**, OBSERVATORIO ESPAÑOL BIDA-AECA

09:05 **OPENING: Ángel Gavilán**, DIRECTORATE GENERAL OF ECONOMICS, STATISTICS AND RESEARCH, BANCO DE ESPAÑA

09:15 **KEYNOTE: «Continuous assurance and AI». Miklos Vasarhelyi**, RUTGERS UNIVERSITY

10:00 **SESSION 1**

MODERATOR: **Manuel Ortega**, BANCO DE ESPAÑA

«**Digital transformation & innovation in auditing: Insights from a review of academic research**». Helen Brown-Liburd, RUTGERS UNIVERSITY

«**Implications of the value-added of the insights obtained from the use of Big Data analytics in the external audit**».

Michael Alles, RUTGERS UNIVERSITY; Glen L. Gray, CALIFORNIA STATE UNIVERSITY

«**Towards a corporate digital responsibility reporting framework**». Enrique Bonsón, UNIVERSIDAD DE HUELVA; Michaela Bednářová, UNIVERSIDAD PABLO DE OLAVIDE

11:30 Break

12:00 **SESSION 2**

MODERATOR: **Enrique Bonsón**, UNIVERSIDAD DE HUELVA

«**Microdata base of sustainability indicators (ESG) developed at Banco de España using AI tools**». Natividad Pérez & Borja Fernández-Rosillo, BANCO DE ESPAÑA

«**Usefulness and comparability of sustainability reporting. A Delphi study on preparers view**». Lourdes Torres & Lara Ripoll, UNIVERSIDAD DE ZARAGOZA

«**Deconstructing corporate ESG performance: Heterogeneous stakeholder preferences in the food industry**». Mercedes Luque-Vílchez, José A. Gómez-Limón, M. Dolores Guerrero-Baena & Pablo Rodríguez-Gutiérrez, UNIVERSIDAD DE CÓRDOBA

«**Utility and confidentiality assessment of synthetic financial data**». Eugenia Koblents, BANCO DE ESPAÑA

14:00 Lunch

15:30 **SESSION 3**

MODERATOR: **Daniela Mancini**, UNIVERSITÀ DI TERAMO

«**Emerging technologies, the opportunity for accountants to shine**».

Ana Ferreira & Isabel Pedrosa, COIMBRA BUSINESS SCHOOL

«**A survey of cybersecurity and privacy regulations and the impact on auditors' role**».

Maria Zhang, RUTGERS UNIVERSITY

«**The new role of the CFO in the collaborative future**».

Rasmus Moelbjerg & Jonas Søggaard, DELOITTE DENMARK

17:00 End of day 1

Friday, April 28, 2023

09:00 **SESSION 4**

MODERATOR: **Cleber Custodio**, DELOITTE

«**Auditing proof of reserves in crypto exchange: Issues, challenges & way forward**».

Vinod Kashyap, NEXTGEN KNOWLEDGE SOLUTIONS PRIVATE LTD & Simmi Diwedi, NGDB, INDIA

«**Environmental, social & governance (ESG) assurance analytics**». Amir Michael, DURHAM UNIVERSITY

«**Business education 4.0: Innovation, flexibility, and scalability**». Hussein Issa, Kelly Duan & Miklos Vasarhelyi, RUTGERS UNIVERSITY

«**Decision tree tool for auditor's going concern assessment in Spain**». Cleber Custodio, DELOITTE; Yu Gu, RUTGERS UNIVERSITY; José Portela, UNIVERSIDAD PONTIFICIA DE COMILLAS

11:00 Break

11:30 **SESSION 5**

MODERATOR: **Sonia Royo**, UNIVERSIDAD DE ZARAGOZA

«**Text mining of companies annual reports in PDF format**».

José Miguel Soares, BANK OF PORTUGAL

«**Federated continual learning to detect accounting anomalies in financial auditing**».

Marco Schreyer, UNIVERSITÄT ST. GALLEN

«**Project Gaia: Increasing the transparency of climate-related disclosures**».

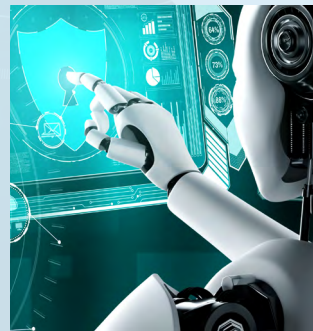
David Köpfer, EUROPEAN CENTRAL BANK; Teresa Caminero, BANCO DE ESPAÑA

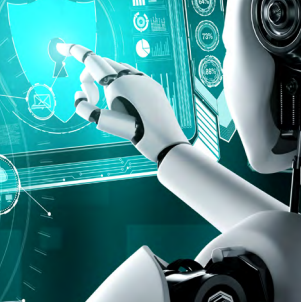
«**Material misstatement detection based on virtual pure players**». Maria Zhang & Miklos Vasarhelyi, RUTGERS UNIVERSITY; Kexing Ding & Xuan Peng, SOUTHWESTERN UNIVERSITY OF FINANCE AND ECONOMICS

«**Towards more open forms of sustainability reporting in the Public Sector**».

Sonia Royo & Ana Yetano. UNIVERSIDAD DE ZARAGOZA

14:00 **CLOSING: Juan Peñalosa**, DIRECTOR OF STATISTICS, BANCO DE ESPAÑA





**56th World
Continuous
Auditing and
Reporting
Symposium**

CO-CHAired BY:

Enrique Bonsón. Universidad de Huelva. Spain

Manuel Ortega. Banco de España

Miklos Vasarhelyi. Rutgers University. USA

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Hermann Siebdrat. Cologne University of Applied Sciences. Germany

Tawei (David) Wang. DePaul University. USA

Registration here ▶

<https://www.bde.es/eventos/en/56wcars.html>



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