

# RBS Symposium Executive Committee



**Dean Lei Lei**

*Professor & Dean, Rutgers Business School*

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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*

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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*)**

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*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)**

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*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.

# SPEAKER PROFILES



## **Jason Ackerman**

*World Bank Group, Group Internal Audit-Professional Practices and Innovation*

Jason has 20 years of experience in internal audit, enterprise risk management, digital and operations transformation, and data analytics.

He is passionate about driving innovation through the application of artificial intelligence and human-centered design. Before joining the World Bank, Jason worked in several industries, held Chief Audit Executive and Head of Enterprise Risk Management positions, and provided advisory services to blockchain fintech startup founders.

His credentials include: Masters of Business Administration from American University, Certified Internal Auditor, Certified Information Systems Security Professional, Certification in Risk Management

Assurance, Certified in the Governance of Enterprise IT, Certified in Risk and Information Systems Control, Certified Fraud Examiner, and Scrum Master.



## **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.



## **A.Faye Borthick**

*Professor of Accountancy, Georgia State University*

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A. Faye Borthick, Professor of Accountancy, Georgia State University, specializes in accounting information systems and IT auditing. Her research concerns the development of expertise for querying databases to solve business problems, representing business processes and making inferences from them, and designing and evaluating internal control in highly automated settings. To enable her research and teaching, she has created data analytic learning experiences for database querying, IT auditing, and taxation. Her data analytic cases have received numerous international awards. She has been the director of a campus center for teaching and learning with technology. Her

articles have appeared in *Accounting, Organizations and Society*, *The Accounting Review*, the *Journal of Information Systems*, *Decision Support Systems*, and *Issues in Accounting Education*. She has been the editor of the *Journal of Information Systems* and is now an associate editor for *Issues in Accounting Education*. She gardens with her flocks in Stone Mountain, Georgia.



## **Dr.Helen L.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.



## **Lin Chen**

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### *President of MaCube Technology*

Lin Chen is the president of MaCube Technology Co. China, management accounting counselor of the Ministry of Finance, China, former Managing Director of Financial Management Consulting of Accenture China and Head of Financial Management Consulting IBM China. Lin has 26-year working experience in accounting/financial management and consulting industry. Lin is also a CGMA, ACMA, CIA and PMP. Lin has provided professional service to 40+ Fortune 500 companies including Benz, BMW, Marriott, Philips, P&G, Caterpillar, Alibaba, Tencent, China Mobile, State Grid, etc. Lin's expertise includes enterprise strategy and governance, digital finance transformation, enterprise performance management, cost optimization, asset life-cycle management, financial IT planning, shared service and outsourcing, digital operation etc.



## **Eric E. Cohen**

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### *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.



## **Brian Element**

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### *Industry Strategist (Solution Lead), CaseWare IDEA*

Brian is a CaseWare IDEA Industry Strategist (Solutions Lead). Before joining CaseWare IDEA, Brian worked in the Canadian federal government in different roles within external audit, internal audit, and finance. During his 30 years with the government Brian used IDEA extensively in his different jobs. He also has been a trainer for CaseWare IDEA for the past 20 years. He runs the IDEA support site IDEAScripting.com which specializes in helping users out with IDEAScript problems. Over many years he has created numerous scripts that are available through the IDEA Passport web portal and currently is helping to develop new plugins for the IDEA Lab through his new role at CaseWare IDEA.



## **John Michael Farrell, CPA**

*Chief Strategy and Transformation Officer-Audit, KPMG*

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John is a senior partner on KPMG's audit leadership team. He has thirty-one years of management, risk consulting and audit experience. John joined KPMG in 1998 and entered the partnership in 2000. Previously John had financial leadership roles in Industry and began his career with Arthur Andersen's audit practice.

## **Nicholas Grillo**

*Associate Chief Auditor, Office of the Chief Auditor, Public Company Accounting Oversight Board*

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Nicholas Grillo is an Associate Chief Auditor in the PCAOB's Office of the Chief Auditor. He joined the PCAOB in 2008.

Nick leads OCA's research project regarding *Changes in the Use of Data and Technology in the Conduct of Audits*, the objective of which is to assess whether there is a need for guidance, changes to PCAOB standards, or other regulatory actions in light of the increased use of technology-based tools by auditors and preparers. Previously, Nick has been involved in the development of several auditing standards and staff audit practice alerts, including *AS 2410, Related Parties, AS 2710, Auditing Supplemental Information Accompanying Audited Financial Statements*, and *Attestation Standards No. 1 and No. 2*, regarding certain examination and review engagements of brokers and dealers.



## **Robert Herz ,CPA, FCA**

*Executive in Residence-Columbia University & Accounting Advisory Board Member, LUKKA, Inc*

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Mr. Herz's current activities include serving on the boards of directors and various board committees of Fannie Mae (Audit Committee Chair), Morgan Stanley (Audit Committee Chair), Workiva Inc., Paxos, and the Value Reporting Foundation ( which was formed through the merger in June 2021 of the Sustainability Accounting Standards Board Foundation (SASB) and the International Integrated Reporting Council - Mr. Herz was involved with both of these organizations for many years ), on the Independent Investment Committee of the United Nations Operating Project Services (UNOPS), on the advisory boards of AccountAbility and Lukka, Inc. ( formerly known as Libra

Services, Inc. ), and as a member of the Audit Committee Chair Advisory Council of the National Association of Corporate Directors. He is also an executive in residence at the Columbia Business School where he lectures, counsels students, and works with faculty on research studies and from 2006-2017 served on the advisory board of the Alliance Manchester Business School in England. He also served on the Standing Advisory Group of the US Public Company Accounting Oversight Board (PCAOB) from 2012-2020 and currently serves on the PCAOB's Data and Technology Task Force, the Financial Reporting Faculty Advisory Group of the Institute of Chartered Accountants in England and Wales, and was a member of the Accounting Standards Oversight Council of Canada from 2011-2017. Mr. Herz also provides consulting services on financial reporting and other matters through Robert H. Herz LLC, of which he is President.

Mr. Herz was Chairman of the Financial Accounting Standards Board (FASB) from 2002 to 2010 and was one of the original members of the International Accounting Standards Board (IASB). He was a partner with PricewaterhouseCoopers for many years, including serving as audit partner on numerous major companies, as head of the firm's Corporate Finance Advisory Services, as senior technical partner, as a member of the firm's US and Global Boards, as President of the PricewaterhouseCoopers Foundation, and as a trustee and vice chair of the Kessler Foundation from 2003-2015. He has chaired a number of professional committees,

including the IFAC Transnational Auditors Committee and the AICPA SEC Regulations Committee, has served on numerous public policy commissions and task forces both in the U.S. and internationally, testified many times at Congressional hearings, authored or coauthored 7 books and over 80 articles and published papers, is a frequent speaker at major financial reporting and business conferences, and is a member of the Accounting Hall of Fame and recipient of many other awards including the Outstanding Achievement Award from the Institute of Chartered Accountants in England and Wales (ICAEW ) for lifetime contributions to the profession and society.



### **Hussein Issa, Ph.D.**

*Assistant Professor of Accounting & Information Systems, Rutgers Business School*

Hussein Issa received his PhD in Accounting Information Systems from Rutgers University in October 2013. He led numerous research projects with banks, large multinational consumer products companies, a telecommunication company, one of the Big Ten university's internal audit department, among others. His research focuses on the applications of artificial intelligence and machine learning to Auditing and Accounting. He developed different methodologies to identify and prioritize exceptions (which was the topic of his dissertation "Exceptional Exceptions"). In these projects, Hussein developed various statistical and machine learning models to address business problems, such as fraud detection, outlier identification, pattern recognition, operational efficiency, customer profiling, continuous control monitoring of procurement systems, among others. Hussein has also recently taken interest in Robotic Process Automation and the application of AIS methodologies to Government Reporting. Hussein also serves on the dissertation committees of several PhD students.

Hussein teaches/taught Advanced Design and Development of Information System (Masters in Accountancy in Governmental Accounting), Design and Development of Information System (Masters in Accountancy in Governmental Accounting), Information Technology in the Digital Era (Professional Accounting MBA), Audit Analytics (Undergraduate), and Introduction to Financial Accounting (Undergraduate).

He also co-teaches a PhD level course discussing current topics in AIS Research. Hussein is fluent in Arabic, English, and French, and intermediate in Russian and Wolof (Senegalese dialect).



### **Marcelo Machado**

*PhD candidate in Accounting-Federal University of Santa Catarina, Assistant Professor, UNISCIESC*

PhD candidate in Accounting at the Federal University of Santa Catarina (Brazil). Accountant. Assistant Professor at UNISOCIESC. Researcher at the Internal Audit Department of the Santa Catarina State/Brazil. His research interest area is Continuous Audit and the impacts of technology over the accounting/auditing profession. He is also at the Board of the Regional Council of Accounting of Santa Catarina.



## **William McCarthy**

*Professor of Accounting Information System, Michigan State University*

William McCarthy is a Professor of Accounting & Information Systems at Michigan State University. Professor McCarthy's research interests center on the application of artificial intelligence theories, object-oriented design, and database theories to the problems of modeling accounting and economic phenomena. He is a long-time champion of abandoning the artifactual idiosyncrasies (accounts, journals, ledgers) of double-entry bookkeeping in favor of using embedded semantics and knowledge graphs to build better accounting systems, both within enterprises (ERPs) and between enterprises in the shared collaboration space of distributed business transaction repositories (blockchains). He is the author of the original REA (resource-event-agent) accounting model paper – a roadmap for accounting interoperability – and he is part of a team (with Guido Geerts and Graham Gal) who have authored an American Accounting Association (AAA) research monograph proposing REA as an accounting and economic ontology.

McCarthy's present work (with Jonas Sveistrup Søgård (Denmark), Lasse Herskind (Denmark), and G. Ken Holman (Canada)) proposes an REA-based state machine for independent-view blockchain transactions that obviates the need for redundantly modeling economic exchanges twice, once from the perspective of each trading partner. McCarthy is the co-editor of the ISO/IEC 15944-4 and ISO 15944-21 standards on which this research work is based.

McCarthy's research and teaching have been widely recognized nationally and internationally. From the AAA, he has received multiple awards including two of its highest honors: the *Outstanding Accounting Educator Award* and the *Cook Prize*. His research has been supported by multiple accounting firms and by the National Science Foundation. He has also worked in the AI group of Accenture, where he was involved in evaluating that firm's designs for the SEC's original AI work on EDGAR. He received his undergraduate degree in economics from Boston College and his Ph.D. in accounting and computer science from the University of Massachusetts at Amherst.



## **Kevin Moffitt**

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

Kevin Moffitt is an Associate Professor in the Accounting and Information Systems Department in the Rutgers Business School. He specializes in text mining applications for accounting-related research. His 2011 paper in *Decision Support Systems*, "Identification of fraudulent financial statements using linguistic credibility analysis" was one of the first articles to use text mining to detect fraud. Subsequent text mining articles reported on detecting deception in CEO interviews, automatic topic identification in journal articles, the urgency in SEC comment letters, and even deception in 911 emergency calls. Dr. Moffitt is well-known in the field of Accounting Information Systems for building his own tools for linguistic analysis and devising novel methods for capturing research constructs from text.



## **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.



## **Shelby Murphy**

*Managing Director, Professional Practice Network, Deloitte & Touche*

Shelby Murphy is a Managing Director in Deloitte & Touche LLP's Professional Practice Network. She consults with and advises audit engagement teams and engages with regulators and standard setters. Her biggest passion is combining her deep expertise in the professional standards to new emerging ecosystems, transforming the audit, and expanding ways auditors can provide assurance. Shelby leads Deloitte's global audit and assurance initiatives related to crypto assets, digital assets, and distributed ledger technology. She serves on the AICPA Digital Assets Working Group and supports the Center for Audit Quality Emerging Technologies Task Force. Shelby is a Certified Public Accountant and graduated cum laude with a bachelor's degree in accountancy from the University

of North Dakota.



## **Heather C. Paquette**

*Advisory Partner, KPMG*

Heather Paquette is an Advisory partner in the IT Audit and Assurance practice in San Francisco where she serves as a Service Organization Control (SOC) reporting partner and an IRMeA specialist for some of the firm's largest accounts. Heather also serves as the practice leader for the Bay Area Risk Assurance practice. Heather has more than 28 years of financial audit, information technology and business process experience, focusing on risk and control. Heather previously served as a member of the KPMG Cloud Computing team and provides external thought leadership regarding cloud based architectures and the operational, process and technology risks. Heather also serves as a member of the AICPA working group for SOC reporting, helping to create guidance for vendor supply chains. Heather is a veteran of the United States Air Force and served in the United Kingdom and then in Southern Regional Operation Center for NATO in Naples, Italy prior to joining KPMG and leads the firm's Veterans Advisory Board.



## **Dr. Rajendra P. Srivastava**

*Professor Emeritus of AIS, University of Kansas*

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Dr. Rajendra P. Srivastava is Professor Emeritus of Accounting & Information Systems in the School of Business, University of Kansas, Lawrence, USA. He has been the EY Professor in the KU School of Business for 24 years (August 1995 - July 2018), until his retirement, and served as the Director of EY Center for Auditing Research and Advanced Technology during 1995 - 2015. He holds a Ph.D. in accounting from the University of Oklahoma, Norman (1982) and a Ph.D. in physics from Oregon State University, Corvallis (1972). Professor Srivastava has published over 110 academic articles. His publications have appeared in such prestigious journals as *The Accounting Review*, *Journal of Accounting Research*, *Journal of Management Information Systems*, *Decision Support Systems*, *Auditing: A Journal of Practice and Theory*, *International Journal of Approximate Reasoning*, *Journal of Physics*, *Physical Review*, and many other accounting, AI, and physics journals. He pioneered the application of Dempster-Shafer Theory of Belief Functions to audit judgment and was elected to serve on the Board of the Belief Function Application Society (BFAS) from 2010-2014. Dr. Srivastava received the “2017 Award for Notable Contribution to AIS Literature” from the AIS Section of American Accounting Association, and “1996 Award for Notable Contribution to AI & Expert Systems Research in Accounting” from the AI/Emerging Technology Section of the American Accounting Association. Recently, The Indian Accounting Association Research Foundation honored him with the “2020 Outstanding Research Award” for his dedicated service towards promotion of education and research the world over. Dr. Srivastava has served as an Editor of *Journal of Information Systems* of the IS Section of the American Accounting Association (AAA) and also as an Associate Editor for the following journals: *Journal of Emerging Technologies in Accounting (JETA)*, *International Journal of Accounting Information Systems (IJ AIS)*, and *Journal of Information Systems (JIS)* in the past. He has been a member of the Editorial and Review Board of several journals including: *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Indian Accounting Review*, *International Journal of Auditing*, and *International Journal of Accounting and Information Systems*. Dr. Srivastava served as the President/Chairman of the AI/Emerging Technology Section of the American Accounting Association during 1994-95. Dr. Srivastava has enjoyed traveling the world as a visiting professor and distinguished speaker at various prestigious institutions in such countries as Australia, Belgium, Brazil, Czech Republic, China, Egypt, France, Germany, Greece, India, Indonesia, Italy, Japan, Mexico, New Zealand, Poland, Slovenia, Singapore, South Korea, Spain, Switzerland, Tunisia, and UK. In addition to academic publications, Professor Srivastava’s research has resulted into patentable ideas. FRAANK and SeekiNF are the two such technologies (<https://seekedgar.com>). In addition to the expertise in decision making under uncertainty using Dempster-Shafer theory of belief functions, Professor Srivastava has been involved in conducting research on XBRL (Extensible Business Reporting Language) and has published several articles related to this topic. In October 2017, Innovation and Collaboration Division of The University of Kansas awarded him “2017 Baxendale Innovation Award” for the outstanding research, innovation, and contributions to commercialization of KU technology.



## **Ting Sun**

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### *Assistant Professor of Accounting and Information Systems- 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.



## **Peter Taylor**

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### *Senior Manager, Audit & Assurance Blockchain Digital Assets Practice, Deloitte & Touche*

Peter Taylor is a Senior Manager in Deloitte & Touche LLP's Audit & Assurance Blockchain and Digital Assets practice. He has over 10 years of experience in providing audit and advisory services to various clients in finance, manufacturing and technology in the Seattle area. He specializes in US GAAP accounting and reporting, including internal controls over financial reporting. Since 2016, Peter has focused on the

blockchain and digital assets ecosystem, developing tools and audit methodology in support of Deloitte Coinia (digital asset audit platform) and the future of assurance. Peter holds Bachelor of Business Administration degree in Accounting from Texas State University – San Marcos and is a member of the American Institute of Certified Public Accountants. He also continues to serve as a Captain in the Washington Army National Guard, 1-56<sup>th</sup> Theater Information Operations Battalion.



## **Lou Trebino**

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### *Principal- Audit Chief Technology Officer, KPMG LLP*

I bring over 25 years of experience focusing on technology innovation and collaboration that strategically enables the audit value chain and leverages technology, automation, and data analytics to enhance audit quality and efficiency. I assess business opportunities and provide insightful strategic technology planning and execution, and am skilled in creating and leading value-driven organizations.

## **Barbara Vanich**

*Acting Chief Auditor, Office of the Chief Auditor, Public Company Accounting Oversight Board*

Barbara Vanich is the Acting Chief Auditor at the PCAOB. In this role, she leads the activities of the Office of the Chief Auditor, manages the development of PCAOB standards, and ensures that the PCAOB standards are appropriately communicated to auditors and other interested parties.

Prior to joining the PCAOB in 2009, Ms. Vanich was a director at Navigant Consulting, specializing in advising on accounting policy matters. She also was a vice president in accounting policy at JPMorgan Chase. Ms. Vanich also worked for KPMG, LLP, in its assurance practice. While there, she performed audits, primarily of large financial institutions.

Ms. Vanich earned a B.S. from Point Park University, majoring in accounting. She is a Certified Public Accountant.



## **Cale Whittington**

*Assurance Partner, E&Y*

### **Relevant experience**

Cale serves as the EY Americas Assurance Digital Leader. Combining deep digital acumen and over 25 years of audit experience with a visionary and collaborative mindset, Cale provides leadership and support to audit teams and clients in the audit digital transformation journey. Cale also assists in supporting the Global Assurance technology strategy to enable the audit of the future.

Cale is a partner in the EY Phoenix office, currently serving a variety of companies ranging in size from large multi-national US-based public companies and private-equity owned portfolio companies to mid-sized privately-owned companies. His broad industry experience includes the technology, manufacturing, aerospace and defense, transportation, waste and recycling and retail and consumer products industries.

### **Select clients served**

Currently serving as the global coordinating partner for Verra Mobility, and several private companies in the Phoenix area. Cale also serves as the Engagement Quality Review partner supporting Nikola Motors, Waste Management, Sanderson Farms and several private companies in the technology and aerospace industries. Past public companies service have included Republic Services, Bell Helicopter division of Textron, Tyson Foods, FedEx Freight division, JB Hunt, Neiman Marcus and Pier 1 Imports.

### **Inclusiveness and Community engagement**

Cale serves the Greater Phoenix Chamber as a board member and part of the Executive Committee. Cale is active in various Professional Networks and helps foster a sense of belonging and purpose across the practice. Cale previously led the EY Ripples community engagement task force for EY's Phoenix office and is engaged in various volunteer and other events.

### **Biographical information**

A graduate of the University of Central Arkansas with a Bachelor in Business Administration, Cale is a CPA in Arizona, Texas and Arkansas, and a member of the American Institute of Certified Public Accountants. Cale enjoys spending time with his wife Katherine and three teenagers, and enjoys outdoor activities including hiking, swimming and camping.



## **Douglas Wong**

*Director of Product Management, CaseWare IDEA*

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Douglas is an experienced software product manager with over 15 years of direct product management practices. He is an expert in leading new product envision from idea gathering, concept validation and end-to-end execution in full software development life cycle and practicing Agile principles and methodology.

In addition to driving innovation and delivering products on-time and on budget, Douglas has a passion for helping people. He applies his focus on business values on creating products that supports new attracting and satisfying new customers and retaining an existing customer base.

Douglas' background includes product management at IBM Canada, Cognos, Corel, March Networks, Solace. He led the CaseWare team from 2013-2015 to and is now back to lead the development of the next generation of IDEA's evolution.



## **Dan Zitting**

*Managing Director & CEO of Galvanize, A Diligent Company*

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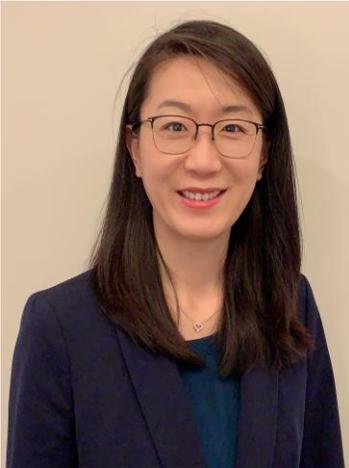
Managing Director & CEO of Galvanize, a Diligent company and the leading provider of SaaS solutions for enterprise governance, risk management, and compliance (GRC) globally. Recognized by Forrester & Gartner as category leader, 6,000 enterprises and governments in 130 countries use Galvanize's High Bond platform to run their organization with confidence and integrity.

My personal purpose is to challenge the planet's organizations to maximize total stakeholder impact by operating with a conscience. I've shared related experience in Forbes, The Wall Street Journal, CFO Magazine, Bloomberg Business, Reuters, The Street, CNBC, etc. and received "40 under 40" award

recognition from E&Y, CPA Practice Advisor, BIV, ColoradoBiz, etc.

Prior to Galvanize, I spent many years in audit/risk/security/compliance advisory services before founding SaaS platform and NYC tech startup Workpapers.com, the first SaaS software for audit & compliance management. We were acquired by Galvanize in late 2011, combining the power of cloud collaboration and "big data" analytics into one industry-leading platform and brand. Galvanize, in turn, was acquired by Diligent in a \$1B transaction Creating the world's largest company in GRC.

# CAR Lab Researchers



**Huijue (Kelly) Duan, CPA (Reviewer)**

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*Lecturer & PhD candidate, Rutgers Business School*

Huijue Kelly Duan is a Ph.D. Candidate in Accounting Information Systems at Rutgers Business School. 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.

**Yu Gu**

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*Ph.D. Student, Rutgers Business School*

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

**Lanxin Jiang**

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*Ph.D. Student, Rutgers Business School*

Lanxin Jiang is a second-year PhD student 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**

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*Ph.D. Student, 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)."



## **Maksym Orest Lazirko**

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*Ph.D. Student, Rutgers Business School*

Maksym Orest Lazirko is a first-year Ph.D. student in Accounting Information Systems at Rutgers University. His background is in the Management of Information Systems and Geological Sciences. He obtained a bachelor of science degree at Rutgers University and is currently focused on researching Data Visualization, ESG, Quantum Computing, Accounting History, and engineering. As a hobby, he researches fish, and music theory; swimming, woodworking, and hiking are some of his favorite pastimes.

## **Ruanjia Liu**

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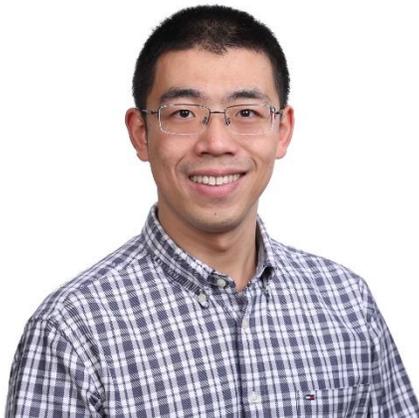
*Ph.D. Student, Rutgers Business School*

Ruanjia Liu is a fourth-year AIS Ph.D candidate at the Rutgers Business School. She holds a double Master's Degree, i.e., finance and accounting from Tulane University. Her research interests include cryptocurrency and municipality financial distress. Ruanjia's dissertation will mainly discuss how to adopt machine learning to examine local governments' financial condition.

## **Chengzhang Wu**

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*Ph.D. Student, Rutgers Business School*



Chengzhang Wu is a fifth-year PhD candidate at Rutgers Business School and expects to complete his PhD in Accounting Information System in 2022. His academic research focuses on the use of data analytical methods to analyze non-profit organizations' financial activities. He is a member of American Accounting Association and has publications in Journal of Emerging Technologies in Accounting. Chengzhang Wu is also working as a visiting assistant professor at Marist College.

## **Guangyue Zhang**

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*Ph.D. Student, Rutgers Business School*



*Guangyue Zhang is a second-year Ph.D. student 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. Her email address is gz132@scarletmail.rutgers.edu*