

41<sup>st</sup> World  
Continuous  
Auditing and  
Reporting  
Symposium



Program

# Artificial Intelligence in Accounting and Auditing: Now for Real

Universidad de Huelva, Spain  
November 9-10, 2017

**aeca**

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



**American  
Accounting  
Association**  
Strategic and Emerging  
Technologies



Universidad de Huelva

FACULTAD  
DE CIENCIAS  
EMPRESARIALES  
Y TURISMO

**RUTGERS**

Rutgers Business School  
Newark and New Brunswick

**Thursday, November 9, 2017**

- 09:00 Registration & breakfast (Seminar 1.1. First floor)
- 09:30 Introduction & welcome (Rector, Dean, Organizers)
- 10:00 **OPENING CONFERENCE**  
«**Artificial intelligence in auditing and accounting**»  
Miklos Vasarhelyi. Rutgers University. USA
- 11:00 Break & networking (Seminar 1.1. First floor)
- 11:30 **SESSION 1**  
MODERATOR: Alan Sangster. University of Sussex. UK  
«**Developing a cognitive assistant for audit brainstorming meetings**»  
Qiao Li. Rutgers University. USA  
«**The comparison of deep learning and bag of words approach**»  
Ting (Sophia) Sun, Rutgers University. USA  
«**The fusion of artificial Intelligence and blockchain on the audit process**»  
Andrea Rozario. Rutgers University. USA
- 13:00 Luncheon (Ground floor. Left patio)
- 14:00 **WORKSHOP:**  
«**An explanation of neural networks and an implementation in TensorFlow**»  
Mauricio Codesso. University of Santa Catarina. Brazil. Kevin Moffitt. Rutgers University. USA
- 16:00 Break & networking (Seminar 1.1. First floor)
- 16:30 **SESSION 2**  
MODERATOR: Daniela Mancini. Università di Napoli Parthenope. Italy  
«**Opportunities for intelligent tax compliance based on patented inventions**»  
Brigitte Muehlmann and Davit Khachatryan. Babson College. USA  
«**Digital tax administration system**»  
Vinod Kashyap. NextGen Knowledge Solutions Private Ltd. New Delhi Area. India  
«**DDE (Directed Design of Enterprise) method: A hierarchical parameter network based system for diagnosis and design of enterprises**»  
Klaus Nührich. Jinan University. Zhuhai Campus. PR China.  
«**Talent magnet for data analysts**»  
Mi (Jamie) Zhou. Virginia Commonwealth University. USA. Tawei (David) Wang. DePaul University. USA
- 18:30 Adjournment
- 21:00 Conference dinner

**Friday, November 10, 2017****09:00 SESSION 3**

MODERATOR: Miklos Vasarhelyi. Rutgers University. USA

**«Efficient energy monitoring: Big data and digital transformation as enablers for a higher resource efficiency»**

Dirk Henrich<sup>(1)</sup>, Hermann Siebdrat<sup>(2)</sup> and Thomas Heupel<sup>(1)</sup>.

FOM Hochschule Essen<sup>(1)</sup> and Technische Hochschule Köln<sup>(2)</sup>. Germany

**«Meaning of big data and advanced analytics for SME's financing»**

Carsten Felden and Claudia Koschtial. Technische Universität Bergakademie

Freiberg. Germany

**«European and local initiatives of smart cities»**

Melinda Ratkai. Universidad de Malaga. Spain

**«Youtube reporting in European municipalities»**

Enrique Bonsón. Universidad de Huelva.

Michaela Bednárová. Universidad Pablo de Olavide. Spain

**«Cybersecurity risk disclosure and cybersecurity disclosure guidance»**

He Li. Southwestern University of Finance and Economics. China.

Won Gyun No. Rutgers University. USA.

Tawei (David) Wang. DePaul University. USA.

11:00 Break & networking (Seminar 1.1. First floor)

**11:30 SESSION 4**

MODERATOR: Hakan Erkus. Inonu University. Malatya. Turkey

**«Fuzzy cognitive maps: An application to the analysis of purchase intention for touristic products in a social media context»**

Tomás Escobar, María Asunción Grávalos and Cinta Pérez-Calañas.

Universidad de Huelva. Spain

**«Audit data analytics of un-regulated voluntary disclosures and auditing expectations gap»**

Amir Michael and Rob Dixon. Durham University Business School. UK.

**«Different access barriers of generation x, y and z to new digital applications and derived implications for training courses»**

Hermann Siebdrat, Thomas Heupel, Dirk Henrich and Maik Colberg. Technische

Hochschule Köln and FOM Hochschule Essen. Germany

**«Influence of e-commerce on sales in the manufacturing industry»**

Javier de Andrés, Pedro Lorca and Julita García. Universidad de Oviedo. Spain

**«Digital auditing of public finance: the use of XBRL within Italian public sector entities»**

Andrea Fadreani and Michela Soverchia. University of Macerata. Italy.

13:30 Closing comments & adjournment





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**Program Committee:**

**CO-CHAIRS:**

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

**Alan Sangster.** University of Sussex. UK

**Miklos Vasarhelyi.** Rutgers University. USA

**PROGRAM COMMITTEE:**

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**Javier de Andrés.** Universidad de Oviedo. Spain

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