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Newark and New Brunswick

43rd World Continuous Auditing & Reporting Symposium

November 2 & 3, 2018

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Hosted by: Rutgers Accounting Research Center (RARC)
Continuous Auditing & Reporting Laboratory (CAR Lab)
1 Washington Park, Room 220
Newark, NJ 07102
www.raw.rutgers.edu/43wcars.html

Location:
Rutgers Business School, 1 Washington Park, Room 220
Newark, NJ 07102
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43 WCARS Executive Committee:

Dr. Miklos A. Vasarhelyi, Symposium Co-Chair, Director - Rutgers Accounting Research Center (RARC) & Continuous Auditing & Reporting Lab(CAR Lab), KPMG Distinguished Professor of Accounting Information Systems

Dr. Michael G. Alles, Symposium Co-Chair, RBS- Professor of Accounting Information Systems, Editor, International Journal of Disclosure and Governance

Dr. Alexander J. Sannella, Director - MBA in Professional Accounting & Director of the Teaching Excellence Center

Barbara Jensen, Program Administrator, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab

14 CPE credits in auditing will be awarded for this program. Rutgers Business School is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: *www.learningmarket.org.*

In association with:

43rd WCARS 101918v4
Preliminary Program –

Friday, November 2, 2018

8:00 AM **REGISTRATION & CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**

8:30 AM **Introduction & Welcome:**
Dr. Lei Lei – Dean, Rutgers Business School (RBS) –
Newark & New Brunswick
Dr. Michael G. Alles- Symposium Co - Chair, Professor of
Accounting Information Systems, RBS
Dr. Miklos A. Vasarhelyi- Symposium Co - Chair, Director ,
Rutgers Accounting Research Center (RARC) /Continuous
Auditing & Reporting Lab (CAR Lab) , KPMG Distinguished
Professor of Accounting Information Systems, RBS

8:45 AM **Session I: "Tools for the Digital Audit''**
Kevin Simon, Product Lead, Analytics, CaseWare

9:30 AM **Session II: "A Time of Epochal Change in Audit & Accounting :
Are You Ready?"**
Dr. JT Kostman, Managing Director of Applied Artificial Intelligence,
Grant Thornton LLP

10:15 AM **BREAK & NETWORKING (2nd Floor Student Lounge)**

10:35 AM **Session III: "What Auditors Need to Know about Blockchain and
Other Emerging Technologies: A Regulator's Perspective"**
Kathleen Hamm, J.D., LL.M., Board Member, Public Company
Accounting Oversight Board

11:25 AM **Session IV: " Analyzing, Monitoring, Automating and Learning
with ACL Robotics***"*
Shahed Khalili, Director of Product Strategy, ACL Services

11:55 AM **LUNCHEON at the NEWARK MUSEUM, Engelhard Court, 1st Floor
49 Washington St, Newark, NJ 07102**

1:20 PM **Session V: "Update on the Rutgers AICPA Data Analytics Research
Initiative" (RADAR)**
Brian Miller, CPA, Chairman - RADAR Advisory Board & National Assurance
Partner, Transformation and Innovation, BDO

2:05 PM	**Session VI: " Trends in Machine Learning and AI"** *Vikram Panjwani,* Partner, Risk Assurance, PwC
2:35 PM	**Session VII: " "Robotic Process Automation: Leveraging for Audit"** *Carrie Gilstrap***,** Program Manager – IT, Internal Audit , HP Inc. *Meredith Trabinska***,** Senior Program Manager , Intelligent Automation, HP Inc.
3:05 PM	**BREAK & NETWORKING (2nd Floor Student Lounge)**
3:20 PM	**Session VIII: "Introduction to Blockchain"** *Dr. Michael Alles,* Professor of Accounting Information Systems, RBS
3:30 PM	**Session IX: "Auditing Blockchain"** *Dr. Gerard Brennan***,** CFE, Audit Technologies Director - Libra
4:00 PM	**Session X: "The Digital Pink Slip-A Blockchain Use Case for Automobile Registration"** *Dr. Cory Campbell***,** Professor of Accounting**,** Indiana State University *Dr. Dijo Alexander***,** Head of Technology – Learning Management , SAP Faculty at Univeristy of Wisconsin
4:45 PM	**Session X1: "Open Information Enterprise Transactions: Business Intelligence and Wash & Spoof Transactions in Blockchain & Social Commerce"** *Dr. Daniel O'Leary*, University of Southern California
5:15 PM	**ADJOURNMENT**
6:00 PM	**DINNER at the Spanish Pavilion, 31 Harrison Ave, Harrison, NJ 07029**

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Saturday, November 3, 2018

8:00 AM   **CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**

8:30 AM   **Session I: "Utilizing Social Media: Text Mining Analysis for Government Financial Data"**
Dr. Deniz Appelbaum, Montclair State University
Dr. Rob Nehmer, Oakland University

8:55 AM   **Session II: "Utilizing Blockchain and Smart Contracts to Enable Audit 4.0: A Case of Accounting Audit of Air Pollution Control in China"**
Dr. Jun Dai, South Western University of Finance and Economics, China

9:20 AM   **Session III: "REA Contracts and Continuous Audit"**
Dr. Graham Gal, University of Massachusetts, Amherst

9:45 AM   **Session IV: "Big Data Analytics as a Strategic Capability in Industrial Firms"**
Dr. Dijo Alexander, Head of Technology- Learning Management – SAP
Faculty at University of Wisconsin

10:15 AM   **BREAK & NETWORKING (2nd floor lounge)**

10:30 AM   **Session V:"Framing Audit Analytics within the Auditing Standards"**
Edward S. Wilkins, Insurance Leader, Audit and Assurance, Deloitte
& Touche LLP

11:00 AM   **Session VI: "The Role of Audit Documentation in a Continuous Auditing Environment"**
Eric E. Cohen, Cohen Computer Consulting

11:25 AM   **Session VII: "Text Mining & Textual Analysis in Accounting"**
Dr. Rajendra Srivastava, Professor Emeritus, University of Kansas

11:50 AM   **Session VIII: "System Manipulative Behavior Detection: Latency Equity Condition for Brazilian Stock Exchange"**
Dr. Mauricio Codesso, Continous Auditing & Research Lab Researcher

12:15 PM   *LUNCH – (2nd Floor Student Lounge)*

1:15 PM **Session IX: "Current CAR Lab Research: Rutgers PhD Students"**

"Intelligent Process Automation in Audit"
Chanyuan (Abigail) Zhang

"Redoing Ratio Analysis with Clustering Techniques"
Kexing Ding & Xuan Peng

"If You Can't Measure It, You Can't Manage It: Cybersecurity Risk Measurement Through Textual Imagification"
Arion Cheong

"Enhancing Substantive Analytical Procedures with Third Party Generated Information from Social Media"
Andrea Rozario

"Does the Internal Control Risk Factor Disclosure Complement SOX 404 Disclosure of Aerial Weaknesses in Internal Control?"
Yue Liu

"Automating the Audit Procedures"
Nuriddin Tojiboyev

"Critical Audit Matter Modifications Affect Investors: Evidence from Taiwan"
Sheng- Feng (Philip) Hsieh

"The Future of Accounting Education"
Abdulrahman Alrefai

3:15 PM **CLOSING COMMENTS & ADJOURNMENT**