Program

Accounting and Auditing in an Artificial Intelligence Environment

Foro Fundación Cajasol · Sevilla, Spain
March 21 & 22, 2019

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

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IUSEN
Instituto de
Economía y Negocios
de la Universidad
de Sevilla

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

Thursday, March 21, 2019

08:45 Registration

09:00 Introduction & welcome. Enrique Bonsón, Bernabé Escobar, Miklos Vasarhelyi

09:15 **OPENING CONFERENCE**

«Artificial intelligence in auditing and accounting». Miklos Vasarhelyi (RUTGERS UNIVERSITY)

10:00 Break & Networking

10:30 **PANEL SESSION 1**

«Big data and analytics for non-financial information»

MODERATOR: Manuel Ortega (OBSERVATORIO ESPAÑOL BIDA-AECA)
PARTICIPANTS: Tamer Davut (PWC), Carlos Fernández (INFORMA D&B), José Luis Lizcano (AECA)

11:45 **SESSION 1**

MODERATOR: Daniela Mancini (UNIVERSITÁ DI NAPOLI PARTHENOPE)

«Auditing and assurance update on non-financial Information». Liv Watson (WORKIVA)

«Blockchain-enabled platform for financial reporting and VAT settlement:
A use case from the Danish Business Authority». Jonas Sveistrup Søgaard (DELOITTE CONSULTING)

«Quantitative analysis of the publication of unstructured information
in the spanish market». Carlos Fernández (INFORMA D&B)

«Neurocognitive measures of susceptibility to cyber attacks».
Efrim Boritz (UNIVERSITY OF WATERLOO)

«Open source intelligence. Twitter scraping using Twint».
Enrique Bonsón, David Perea (UNIVERSIDAD DE HUELVA)

13:45 Luncheon

15:00 **SESSION 2**

MODERATOR: Bernabé Escobar (UNIVERSIDAD DE SEVILLA)

«Accounting and auditing in an artificial intelligence environment: insights from
the academic literature». Rita Lamboglia, Domenica Lavorato, Eusebio Scornavacca,
Stefano Za (UNIVERSITÁ DI NAPOLI PARTHENOPE)

«Auditing with artificial intelligence: Ethical considerations».
Ivy Munoko, Helen Brown-Liburd, Miklos Vasarhelyi (RUTGERS UNIVERSITY)

«Reengineering the audit with Blockchain and smart contracts».
Andrea Rozario, Miklos Vasarhelyi (RUTGERS UNIVERSITY)

«Big data analytics: utilizing text mining to monitor the development of
competences in the management accounting profession».
Nicola Castellano, Roberto del Gobbo (UNIVERSITÁ DI PISA)

«European financial transparency gateway: A proof of concept demo using smart
contracts feeding an iXBRL report indexer with integrity and non-repudiation
secured by blockchain». Jesús Ruiz (ALASTRIA BLOCKCHAIN ECOSYSTEM),
Javier Mora (XBRL SPAIN), Ignacio Boixo (OPENFILING ASSOCIATION)

**«Smart buildings implications on accounting and management control:
A literature review».** Arianna Petrosino, Palmira Piedepalumbo,
Daniela Mancini (UNIVERSITÁ DI NAPOLI PARTHENOPE), Elisabetta Magnaghi
(UNIVERSITÉ CATHOLIQUE DE LILLE)

**«Social Media adoption by Audit Institutions. A comparative analysis
of Europe and the United States».** Lourdes Torres, Sonia Royo, Jaime García-Rayado
(UNIVERSIDAD DE ZARAGOZA)

17:30 Adjournment

21:00 Conference dinner

Friday, March 22, 2019

9:00 **SESSION 3**

MODERATOR: Tomás Escobar (UNIVERSIDAD DE HUELVA)

**«Myths and reality of the Blockchain technology in the auditing
and consultancy profession».** Laura Sierra, Carmen Correa, Esther Albelda,
Michaela Bednárová (UNIVERSIDAD PABLO DE OLAVIDE)

«Worthwhile or wasteful: Understanding the value of external confirmations.
Fernando López-Fando (CONFIRMATION.COM)

**«The role of data analytics in improving audit quality: The case of UK big four
audit firms.** Helen Chong (CLARA ANALYTICS, KPMG), Amir Michael (DURHAM UNIVERSITY
BUSINESS SCHOOL)

«Auditing the algorithm black box - an ethical accounting perspective.
Deniz Appelbaum (MONTCLAIR STATE UNIVERSITY), Hussein Issa (RUTGERS UNIVERSITY),
Ron Strauss (MONTCLAIR STATE UNIVERSITY)

«Intelligent audit process automation: A new catalyst for continuous audit».
Abigail Zhang, Miklos Vasarhelyi (RUTGERS UNIVERSITY)

11.00 Break & networking

11.30 **SEMINAR**

**«How technology enables a more cost-effective audit, realized by structuring
analytics to assertions.**

Rob Nehmer (OAKLAND UNIVERSITY), Hans Weigand (TILBURG UNIVERSITY), Philip Elsas
(COMPUTATIONALAUDITING.COM)

12.30 **PANEL SESSION 2**

«Auditoría 4.0. Prototipos de inteligencia artificial para el trabajo del auditor».
MODERADORA: Isabel Martínez-Conesa (UNIVERSIDAD DE MURCIA)
PARTICIPANTES: Luis Piacenza (REA), Javier Quintana (ICJC), Miklos Vasarhelyi (RUTGERS UNIVERSITY)

13.45 Closing comments & adjournment

Program Committee:

Co-chaired by:
Enrique Bonsón. Universidad de Huelva. Spain
Bernabé Escobar. Universidad de Sevilla. Spain
Miklos Vasarhelyi. Rutgers University. USA

Program Committee:
Amelia Baldwin. University of South Alabama. USA
Michaela Bednárová. Universidad Pablo de Olavide. Spain (Co-Secretary)
Francisco Carreira. Instituto Politécnico de Setúbal. Portugal
Javier de Andrés. Universidad de Oviedo. Spain
Hakan Erkus. Inönü Üniversitesi. Turkey
Tomás Escobar. Universidad de Huelva. Spain
Carsten Felden. Technische Universität Bergakademie Freiberg. Germany
Andrea Fradeani. Universitá di Macerata. Italy
Juan Luis Gandía. Universidad de Valencia. Spain
Mieke Jans. Universiteit Hasselt. Belgium
Alexander Kogan. Rutgers University. USA
Amr Kotb. Zayed University. United Arab Emirates
Daniela Mancini. Universitá di Napoli Parthenope. Italy
Isabel Martínez-Conesa. Universidad de Murcia. Spain
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Isabel Pedrosa. Coimbra Business School. Portugal
Federico Rajola. Universitá Cattolica del Sacro Cuore. Milano. Italy
Manuel Pedro Rodríguez-Bolívar. Universidad de Granada. Spain
Manuel Rodríguez-López. Cátedra AECA-Abanca. Spain
Alan Sangster. University of Aberdeen. UK
Carlos Serrano. Universidad de Zaragoza. Spain
Hermann Siebdrat. Cologne University of Applied Sciences. Germany
Laura Sierra. Universidad Pablo de Olavide. Spain
José Luis Wanden-Berghe. Universidad de Alicante. Spain
Tawei (David) Wang. DePaul University. USA

44th World Continuous Auditing and Reporting Symposium

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Sala Salvador
C/ Entrecárceles, 1
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