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Rutgers Business School  
Newark and New Brunswick

# 47<sup>th</sup> World Continuous Auditing & Reporting Symposium

November 8 & 9, 2019

“Advances in Accounting Technology”

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**ISACA**  
New Jersey Chapter

Hosted by: Rutgers Accounting Research Center (RARC)  
Continuous Auditing & Reporting Laboratory (CAR Lab)

1 Washington Park, Room 220

Newark, NJ 07102

[raw.rutgers.edu/47wcars.html](http://raw.rutgers.edu/47wcars.html)

**Location:**  
Rutgers Business School, 1 Washington Park, **Room 220**  
Newark, NJ 07102  
[raw.rutgers.edu/47wcars.html](http://raw.rutgers.edu/47wcars.html)

**47<sup>th</sup> WCARS Organizing Committee:**

**Dr. Miklos Vasarhelyi:** Symposium Co-Chair, Director-Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, KPMG Distinguished Professor of Accounting Information Systems

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

**Dr. Helen Brown – Liburd,** Co-Director–Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, Associate Professor of Accounting Information Systems

**Dr. Kevin Moffitt,** Co-Director-Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, Associate Professor of Accounting Information Systems

**Dr. Alexander Sannella,** CPA, Director - MBA in Professional Accounting & Director of the Teaching Excellence Center, Professor of Accounting Information Systems

**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](http://www.learningmarket.org).

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*In association with:*



# **47<sup>th</sup> World Continuous Auditing & Reporting Symposium**

**Friday, November 8, 2019**

- 8:00 AM**      **REGISTRATION & CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**
- 8:30 AM**      **Opening Remarks:**  
*Dr. Lei Lei*, Dean, Rutgers Business School, Newark & New Brunswick  
*Dr. Michael Alles*, Professor of the Accounting Information Systems Department, RBS  
*Dr. Miklos Vasarhelyi*, Director of Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, KPMG Distinguished Professor of Accounting Information System, RBS
- 8:40 AM**      **Session I: “CaseWare IDEA and Analytics AI Update”**  
*Alain Soubliere*, CPA, CGA, CIDA, Director, Product Strategy - Executive, CaseWare IDEA  
*Kevin Simon*, Product Lead - Analytics, CaseWare IDEA
- 9:25 AM**      **Session II: “The Governance of Fintech- Protecting Investors and Embracing Innovation”**  
*John D’Agostino*, Global Head of Investor Engagement, DMS Governance
- 10:10 AM**      **BREAK & NETWORKING (2<sup>nd</sup> Floor Student Lounge)**
- 10:25 AM**      **Session III: “AICPA Update”**  
*Ami Beers*, CPA, Senior Director – Assurance & Advisory Innovation, Association of International Certified Professional Accountants
- 10:50 AM**      **Session IV: “The Rise of Robotics: Real Case Studies in Audit, Risk and Compliance Automation”**  
*Dan Zitting*, Chief Customer Experience Officer, Galvanize
- 11:35 AM**      **Session V: “The Classification and Valuation of Crypto Assets”**  
*Dr. Gerard Brennan*, Audit Technologies Director, Lukka
- 12:05 PM**      **LUNCHEON at the NEWARK MUSEUM, Engelhard Court, 1<sup>ST</sup> Floor  
49 Washington St, Newark, NJ 07102**

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- 1:25 PM**      **Session VI: “Insights from Standards Adoption at the SEC”**  
*Robert M. Willis*, U.S. SEC, Assistant Director,  
Office of Structured Disclosure, Division of Economic & Risk Analysis
- 2:10 PM**      **Session VII: “Update on Data and Technology Project at the PCAOB”**  
*Megan Zietsman*, Chief Auditor & Director of Professional Standards,  
Public Company Accounting Oversight Board
- 2:55 PM**      **Session VIII: “Blockchain: From the Auditor’s Viewpoint”**  
*Peter Taylor*, Audit & Assurance Senior Manager, Deloitte & Touche LLP
- 3:25 PM**      **BREAK & NETWORKING (2<sup>nd</sup> Floor Student Lounge)**
- 3:40 PM**      **Session IX: “Challenges and Opportunities in AI Augmented Audit”**  
*Dr. Chung-Sheng Li*, Managing Director at AI Lab, PwC
- 4:10 PM**      **Session X: “AI in Assurance: Déjà vu All Over Again”**  
*Dr. Miklos Vasarhelyi*, Director of RARC & CAR Lab, KPMG Distinguished Professor of AIS, RBS
- 4: 30 PM**      **Session XI: Enhancing Audit Quality: Risks and Opportunities Posed  
by Emerging Technologies”**  
*Maria Helena Pettersson*, Board Member, Public Interest Oversight Board
- 4:40 PM**      **Session XII: “Blockchain and Internal Controls: the COSO Perspective”**  
*Eric E. Cohen*, Cohen Computer Consulting
- 5:05 PM**      **NJ ISACA Recognition of CAR Lab Research**
- 5:10 PM**      **ADJOURNMENT**
- 6:00 PM**      **DINNER at the Spanish Pavillion, 31 Harrison Ave, Harrison, NJ 07029**

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**IDEA**

# ***47<sup>th</sup> World Continuous Auditing & Reporting Symposium***

***Saturday, November 9, 2019***

- 8:00 AM**      **REGISTRATION & CONTINENTAL BREAKFAST (2nd Floor Student Lounge)**
- 8:30 AM**      **Session I: “Text Mining and Textual Analyses of SEC Filings: Developing Predictive Models and Risk Assessments”**  
*Dr. Rajendra Srivastava*, Professor Emeritus, Kansas University, School of Business
- 9:00 AM**      **Session II: “Audit of RPA Enabled Accounting Information System, Audit of Blockchain”**  
*Dr. Deniz Appelbaum*, Montclair State University  
*Dr. Stephen Kozlowski*, Eastern Illinois University
- 9:30 AM**      **Session III: “The Implications of Collaboration Space on Interoperability and Blockchains”**  
*Dr. Graham Gal*, University of Massachusetts, Amherst
- 10:00 AM**      **Session IV: “Challenges and Opportunities for Big Data Analytics and Artificial Intelligence In the Public Sector: The Case of National Health Service (NHS) in the UK.”**  
*Dr. Amir Michael*, Durham University, Business School, United Kingdom
- 10:30 AM**      **BREAK & NETWORKING (2nd floor lounge)**
- 10:45 AM**      **Session V: “Some Issues in Blockchain for Accounting and the Supply Chain, with an Application of Distributed Databases to Virtual Organization”**  
*Dr. Dan O’Leary*, University of Southern California, Los Angeles
- 11:15 AM**      **Session VI: “Auditing a Blockchain”**  
*Dr. Rob Nehmer*, Oakland University  
*Dr. Deniz Appelbaum*, Montclair State University
- 11:45 AM**      **Session VII: “Establishing a Data- Driven Audit Culture-our Grass Roots Approach for Success”**  
*Joe Oringel*, Managing Director, Visual Risk IQ  
*M. Shiela Hawthorne*, North Carolina State University
- 12:15 PM**      **LUNCH – (2nd Floor Student Lounge)**

- 1: 00 PM**      **Session VIII: “Continuous Audit and Monitoring of Fuel Stock in Fuel Stations”**  
*Dr. Hüseyin Eroğlu*, CPA, Auditor, Public Accounting and Auditing Standards Authority, Turkey  
*Dr. Yunus Kishali*, Beykent University, Istanbul
- 1:15 PM**      **Session IX: Current CAR Lab Research: PhD. Students**  
**Continuous Auditing & Reporting Lab at Rutgers Business School**
- “The Ethical Implications of Using Artificial Intelligence in Auditing”  
*Ivy Munoko*
- “Identifying Audit Processes for Automation Using RPA”  
*Hongmin Du*
- “Process Automation and Redesign in Audit”  
*Chanyuan Zhang*
- “Designing a Classifying System for Non-profit Organization with Textual Contents in the Mission Statements”  
*Heejae Lee*
- “Are Stable Coins Better Coins?”  
*Katerina Liu*
- “Distance Based Suspicion Score for an Audit Selection”  
*Nuriddin Tojiboyev*
- “Visual Audit Exploratory Data Analysis: Framework and Demonstration”  
*Lu Zhang*
- 3:10 PM**      **CLOSING COMMENTS & ADJOURNMENT**