

48th World Continuous Auditing and Reporting Symposium

Artificial Intelligence

Audit Analytics and Business Intelligence

Big Data

Blockchain and Smart Contracts

Continuous Assurance

ERP and other Data Management Technologies

Internet of Things

Social Media

Supervised and non-Supervised Machine Learning Methods

Text and Voice Mining

The Audit Data Standard

XBRL

Program

Banco de España
Alcalá, 522, Madrid
April 23 & 24, 2020

aeca

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

RUTGERS

Rutgers Business School
Newark and New Brunswick

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

BANCO DE ESPAÑA
Eurosistema

Thursday, April 23, 2020

- 08:30 Registration
- 09:00 Introduction & welcome. Óscar Arce, DIRECTOR GENERAL DE ECONOMÍA Y ESTADÍSTICA, BANCO DE ESPAÑA
- 09:15 Opening conference
«Artificial intelligence in auditing». Miklos Vasarhelyi, RUTGERS UNIVERSITY
- 10:00 Coffee break & networking
- 10:30 **SESSION 1**
 MODERATOR: Manuel Ortega, OBSERVATORIO ESPAÑOL BIDA-AECA
«Artificial intelligence / machine learning applications from a central bank perspective». Carlos Antonio Conesa & José Manuel Marqués, BANCO DE ESPAÑA
«The use of Big Data at BBVA Research to better understand the society, the economy and the world». Tomasa Rodrigo, BBVA
«Responsible AI by design in practice». Richard Benjamins, TELEFÓNICA-LUCA
- 12:00 Break
- 12:15 **SESSION 2**
 MODERATOR: Daniela Mancini, UNIVERSITÀ DI TERAMO
«An ontology for smart contracts». Graham Gal, UNIVERSITY OF MASSACHUSETTS; Michaël Verdonck, UNIVERSITY OF GHENT; Wim Laurier, UNIVERSITY ST. LOUIS, BRUSSELS
«Configuring blockchain architectures for transaction information in blockchain consortiums: The case of accounting and supply chain systems». Daniel O'leary, UNIVERSITY OF SOUTHERN CALIFORNIA
«Text mining and textual analysis of corporate filings for developing predictive models and risk assessments». Rajendra P. Srivastava, KANSAS UNIVERSITY
- 13:45 Luncheon
- 14:45 **SESSION 3**
 MODERATOR: Enrique Bonsón, UNIVERSIDAD DE HUELVA
«Artificial intelligence disclosure in annual reports of eurozone companies». Enrique Bonsón, UNIVERSIDAD DE HUELVA; Domenica Lavorato, UNIVERSITÀ DI NAPOLI PARTHENOPE; Daniela Mancini, UNIVERSITÀ DI TERAMO
«Auditing and assurance of "connected data" for statutory reporting». Liv Watson, WORKIVA INC.
«Integrated reporting assessment: Measuring visibility, navigability and technological elements». Enrique Bonsón, UNIVERSIDAD DE HUELVA; Michaela Bednárová, UNIVERSIDAD PABLO DE OLAVIDE; Roman Klímko, UNIVERSITY OF ECONOMICS IN BRATISLAVA
«Regulatory challenges posed by technological innovations and the role of the gatekeepers». Jonathan Bravo, IOSCO
- 16:30 Break
- 16:45 **PARALLEL SESSION 4-A**
 MODERATOR: Tomás Escobar, UNIVERSIDAD DE HUELVA
«Interactions of scholarship. A bibliometric analysis of accounting information systems journals and their emerging technologies contributions». Brigitte Muehlmann, BABSON COLLEGE; Victoria Chiu, SUNY OSWEGO; Qi Liu, UNIVERSITY OF RHODE ISLAND; Amelia Baldwin, UNIVERSITY OF SOUTH ALABAMA
«Distance-based suspicion score for audit selection». Nuriddin Tojiboyev, RUTGERS UNIVERSITY
«The key role of transaction fees in the viability of blockchain technology for audit applications». Juan Jesús Rico, Raquel Arguedas & Carmen López, UNIVERSIDAD NACIONAL DE EDUCACIÓN A DISTANCIA (UNED)

«**Integrating big data analytics and artificial intelligence in accounting programmes: An implementation case study**». Amir Michael & Terry Harris, DURHAM UNIVERSITY

PARALLEL SESSION 4-B

MODERATOR: Bernabé Escobar, UNIVERSIDAD DE SEVILLA

«**A web scraping methodology to analyze google play apps**». David Perea, Cinta Pérez, María Asunción Grávalos & Rocío Hernández, UNIVERSIDAD DE HUELVA

«**How to detect the manipulation of financial statements in EU financial incentives in Portugal**». Susana Fernandes, Raul Laureano & Luís Laureano, ISCTE, LISBOA

«**The data point model and the multidimensional data model in the european structured financial reports**». Ignacio Santos, UNIVERSIDAD CARLOS III

«**Artificial intelligence tools in outliers detection and missing data imputation on a dataset of non financial corporations annual financial statements: POC developed at Banco de España's CBSO**». Natividad Pérez & Tello David Serrano, BANCO DE ESPAÑA; Alvaro Barbero, INSTITUTO DE INGENIERÍA DEL CONOCIMIENTO

18:30 Adjournment

20:30 Dinner (optional)

Friday, April 24, 2020

09:00 **SESSION 5**

MODERATOR: Cleber Custodio, DELOITTE

«**The future in the practice of auditing**». Cleber Custodio, DELOITTE

«**Token accounting: A forensic perspective of the Digital Wild West**». Deniz Appelbaum & Peter Lohrey, MONTCLAIR STATE UNIVERSITY

«**The ethical implications of using artificial intelligence in auditing**». Helen Brown-Liburd, RUTGERS UNIVERSITY

«**Demystifying artificial intelligence**». Diego J. Bodas, MAPFRE

«**Smartgraph: A research tool based on artificial intelligence, graphs and machine learning**». José Cristino Fernández, FUTURE SPACE

11:00 Coffee break & networking

11:30 **SESSION 6**

MODERATOR: Isabel Martínez-Conesa, UNIVERSIDAD DE MURCIA

«**Development of a platform and methodology for automating the implementation and updating of ISO quality management systems**». Ana María Cabezas, HOLA CALIDAD

«**Trust but verify: The oracle paradox of blockchain smart contracts**». Abdullah Albizri & Deniz Appelbaum, MONTCLAIR STATE UNIVERSITY

«**The automatic identification of public interest in the fields of audit, assurance, and ethical standards**». Kevin Moffitt, RUTGERS UNIVERSITY

«**Algorithmic transaction-level assessment (ATLAS): A set of experiments**». Eric Mantelaers, RSM; Arion Cheong & Abigail Zhang, RUTGERS UNIVERSITY

«**Greenfiling: Ongoing environmental reporting model**». Ignacio Boixo, CEN; Montse Guardia, ALASTRIA; Francisco Benedito, CLIMATE BLOCKCHAIN INITIATIVES; Javier Mora, XBRL SPAIN; José Lindo, CLIMATE CHAIN COALITION

13:30 Closing conference

«**The IOB and the current public interest matters identified in connection with our IAASB and IESBA oversight activities**». Gonzalo Ramos, SECRETARY GENERAL, PUBLIC INTEREST OVERSIGHT BOARD

14:00 Closing comments & adjournment



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CO-CHAIRED BY:

Enrique Bonsón. Universidad de Huelva. Spain

Manuel Ortega. Banco de España

Miklos Vasarhelyi. Rutgers University. USA

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Hermann Siebdrat. Cologne University of Applied Sciences. Germany

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▶ Registration form: <https://bit.ly/2tU106u>

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