RBS Symposium Executive Committee

Dean Lei Lei

*Professor & Dean, **Rutgers Business School***

Dean Lei Lei received her Ph.D. in Industrial Engineering from the University of Wisconsin (Madison) with a minor in Computer Sciences. She has served as the dissertation advisor for many Ph.D. students, co-guest editor for Annals of Operations Research, associate editor of IIE Transactions, and Naval Research Logistics. She was a member of the review board of Journal of Supply Chain Management and the review panel of the National Science Foundation. Her research expertise includes supply chain network design and optimization, operations planning, scheduling and process recovery after disruptions, demand-supply planning, and resource allocation optimization.

Dr. Miklos Vasarhelyi *(Program Developer)*

*Director of the Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab, and the KPMG Distinguished Professor of Accounting Information Systems, **Rutgers Business School***

Professor Miklos A. Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as Director of the Rutgers Accounting Research Center RARC) & Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, Professor Vasarhelyi heads the Continuous Auditing and Reporting Laboratory, which is working on projects for such leading companies as Siemens, KPMG, Procter & Gamble, D&B, AICPA, CA Technologies, Workiva, Morgan Stanley, and Brazil's Itau-Unibanco. Vasarhelyi, who received his Ph.D.in Management Information Systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the Artificial Intelligence in Accounting and Auditing series and the Journal of Emerging Technologies in Accounting (JETA). He has been named the Outstanding Accounting educator by the AAA in 2013.The professor also has taught executive programs on AIS, audit automation, continuous audit, and electronic commerce to many large international organizations.

Dr. Michael Alles *(Program Reviewer)*
Professor, Accounting Information Systems Department,
Rutgers Business School

Dr. Michael Alles is a Professor at the Department of Accounting and Information Systems at Rutgers Business School. Prior to Rutgers, he taught at the University of Texas at Austin, New York University and Southern Methodist University. Dr. Alles holds a PhD from Stanford Business School and a First Class Honors in Economics from the Australian National University. His research is on continuous auditing, management accounting and corporate governance. He is the editor of the International Journal of Disclosure & Governance, published by Palgrave Macmillan in London, and associate editor of the International Journal of Accounting Information Systems, as well as serving on the editorial boards of various other governance and AIS journals.

Alexander J. Sannella, Ph.D., CPA *(Developer)*
Professor of Accounting and Information Systems at the Rutgers Business School and the Director of the MBA in Professional Accounting Program,
Rutgers Business School

Alexander J. Sannella is currently professor of Accounting and Information Systems at the Rutgers Business School and the Director of the MBA in Professional Accounting Program, the Director of the Master of Accountancy in Professional Accounting and the Director of the Rutgers Business School Teaching Excellence Center. He earned a BBA in Finance and an MBA in Accounting from the LaPenta School of Business at Iona College. He received his Ph.D. in Accounting and Finance from New York University and is a New York State Certified Public Accountant. He also holds a Bachelor of Arts in Music from Rutgers University.

During his years at Rutgers Business School he has taught at both the graduate and undergraduate levels and served as Associate Dean of the Business School and Vice Chair of the Department of Accounting and Information Systems. Previously, Dr. Sannella served on the faculty of New York University as an Instructor of Accounting at the Stern School of Business and as an Associate Professor of Accounting at Iona College's LaPenta School of Business. He has public accounting experience as an auditor for PricewaterhouseCoopers, LLP and KPMG, LLP. Dr. Sannella was also an independent consultant working on many projects with other public accounting firms, bankruptcy trustees and leasing divisions of major insurance companies. He also served as a consultant to the Line of Business Program at the Federal Trade Commission in Washington DC. Dr. Sannella currently serves as a member of the Financial Reporting Executive Committee (FinREC) at the American Institute of Certified Public Accountants (AICPA).

Dr. Sannella has over 45 years teaching experience at the university level and over 35 years' experience in developing and teaching commercial and investment bank training programs. His clients have included eight major investment banks and four of the world's largest commercial

banks. His training programs include courses designed to train financial analysts, associates and special programs for sales and trading professionals.

He is the author of many scholarly journal articles and three books. His articles have focused on market-based accounting research and more recently, accounting education. Dr. Sannella's books focus on the effects of accounting alternatives on the judgment of analysts and other statement users. Many of the books' topics are included on training videos and CPE courses distributed by Kaplan Professional Education. He has also co- authored an Intermediate Accounting textbook published by Pearson Education which is now in its second edition. He has been interviewed by several publications including the Newark Star Ledger and NJ Biz.

SPEAKER PROFILES

Ellie Hogan
Senior, Deloitte Audit & Assurance, ESG & Sustainability Team at **Deloitte**
Ellie is a senior in the ESG & Sustainability team, based out of the New York City office. Ellie serves multinational clients within the Financial Services, Telecommunications, Media and Technology, and Biopharmaceutical industries. Ellie works primarily in the regulatory readiness space, guiding clients towards compliant and leading ESG disclosure through double materiality assessments, disclosure gap assessments, data processes and controls readiness, and more.
As a member of the Omnia ESG Team, Ellie devotes much of her time to understanding client needs and anticipating market trends to build custom tools for Deloitte practitioners. In under 2 years, Ellie has overseen the net-new build or major release of 6 tools within the platform. In 2021, Omnia ESG received international recognition from the International Accounting Forum (top honors) and the International Accounting Bulletin (Digital Innovation of the Year).

Julie Marlowe
Assistant Director, Office of Structured Disclosure, SEC
Julie Marlowe is the Assistant Director of the Office of Structured Disclosure (OSD) in the Division of Economic and Risk Analysis (DERA) at the U.S. Securities and Exchange Commission (SEC). OSD collaborates with other SEC Divisions and Offices to design data structuring approaches for required disclosures and supports the SEC's data collections and usage by designing taxonomies, validation rules, data quality assessments, and applications for conducting data analyses.

Ms. Marlowe joined DERA as a senior staff accountant and managed taxonomies process and led efforts in conducting data quality assessments. She also participated in rulemakings and assisted with developing data analytical applications.

Prior to her time in DERA, Ms. Marlowe reviewed filings to monitor registrants' compliance with disclosure and accounting requirements in the SEC's Division of Corporation Finance. Before her time at the SEC, Ms. Marlowe was an Assurance Manager at KPMG, LLP.

Ms. Marlowe is a Certified Public Accountant and serves as an observer on the Financial Accounting Standards Board's Taxonomy Advisory Group.

Amy Chen

EY Financial Accounting and Advisory Services - Sustainable Finance

Amy is a Senior Manager in EY's Financial Accounting and Advisory Services (FAAS) practice and has been with EY for 12 years.

During her time with EY, Amy has worked with clients in the financial services sector, serving insurance, banking and asset management clients. She has an extensive background in advising clients with the implementation of changes in accounting standards, as well as finance functions and considerations for data and reporting processes. More recently, Amy has worked with clients who are embarking on their Environmental, Social and Governance (ESG) journeys, setting up reporting framework requirements and thinking through operating models for reporting.

Amy earned her Bachelor of Commerce from the University of Toronto and is currently based out of Boston. She holds a Chartered Public Accountancy designation from the Chartered Public Accountants of Ontario. In her free time, she enjoys skiing, figure skating, hiking, cooking and spending time with her family.

Frank Yam

Chairman, UWCISA 2022 ISACA Hall of Fame Inductee

Professor Frank Yam is a 2022 ISACA Hall of Fame inductee and recipient of this year's prestigious Eugene Frank Founders Award, the highest recognition bestowed upon a dedicated ISACA member annually. Professor Yam has more than 30 years of experience in governance, auditing, risk management and cybersecurity, and has served in more than 50 terms of office in various ISACA international boards and committees, including six terms on the ISACA Board of Directors, and as president of the China Hong Kong chapter.

Christina Ho

PCAOB Board Member

Christina Ho was appointed as Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in November 2021 and sworn in on November 9, 2021. Her current term expires on October 24, 2025.

Prior to joining the PCAOB, Board Member Ho served as Vice President of Government Analytics and Innovation at Elder Research. Previously, she served for two years as the Controller and Interim Chief Financial Officer for the University of Maryland College Park, an institution with a budget of over $2 billion with a diverse research portfolio for over $1 billion in grants and contracts.

From 2009 through 2017, Board Member Ho held a number of senior roles at the U.S. Department of the Treasury. She was the Deputy Assistant Secretary for the Office of Accounting Policy and Financial Transparency from 2014 to 2017. In this capacity, she led the implementation of the Digital Accountability and Transparency Act of 2014 with the goal to track over $4 trillion in annual spending and link data from over 100 federal agencies into one common data structure. She also oversaw the consolidation and publication of the Financial Report of the U.S. Government, represented the Treasury Department on the Federal Accounting Standards Advisory Board, and led critical operations at Treasury, including the auction operations of Treasury marketable securities and a government-wide accounting program reflecting a daily cash flow in excess of $50 billion.

Prior to joining the U.S. Treasury, Board Member Ho was a senior manager at Deloitte & Touche LLP. She is a certified public accountant and a certified information system auditor. She also earned a B.S. from Edinboro University of Pennsylvania.

Board Member Ho is passionate about serving her community, especially with regard to advancing equality and equity. She previously served on the Board of the Asian Pacific American Legal Resource Center, dedicated to advancing the civil and legal rights of Asian Americans. She was a founding member for the Greater Washington Chapter of Ascend, the largest nonprofit pan-Asian organization for business professionals in North America.

Eric E. Cohen
Audit Data Standards, Blockchain, Continuous Audit,
XBRL Cohen Computer Consulting

Eric Cohen is the proprietor of Cohen Computer Consulting, a consultancy focused on emerging accounting and audit technologies, including audit data standards, artificial intelligence (AI) and machine learning, blockchain and distributed ledger technologies, continuous audit, RPA, and XBRL. Mr. Cohen is a national expert to the ISO on ISO/TC 307 *Blockchain and Distributed Ledger Technologies*; and serves as the vice chair to the Canadian mirror committee to that TC. He also sits on the ITU-T (International Telecommunication Union Telecommunication Standardization Sector) Digital Currency Global Initiative and is a member of the NYSSCPA Digital Assets Committee. Eric has served on numerous study groups and committees for CPA Canada, the AICPA, and the New York State Society of CPAs. He is probably best known as a co-founder of XBRL and chief architect of XBRL's Global Ledger Taxonomy Framework (XBRL GL). As an ambassador of XBRL, he has worked in cooperation with virtually every other standards effort working on accounting and audit data; he served as Domain Coordinator for the United Nations CEFACT Accounting and Audit Domain.

Jason Bradley
Chair, ***FRC Technology & Digital Steering Group***
Project Director, ***Audit & Assurance Policy***
Member of IESBA Technology Experts Group,
Financial Reporting Council

Jason is the Project Director at the Financial Reporting Council. Jason also serves as a member of the Technology Experts Group in the International Ethics Standards Board for Accountants (IESBA). Jason is passionate about audit quality, corporate governance and utilizing technology in evidence based decision making.

Christopher Varner
Lead Al Consultant at WebFX

Chris Varner is the lead consultant of Results Innovation at WebFX, the leading SEO agency for small and medium-sized businesses in the country. His role is to drive innovation in the space by incorporating new tools and systems, focusing on generative AI and automation. Chris also leads the marketing and product development of TeamAI, WebFX's ChatGPT alternative, which was built specifically to offer a collaborative AI chat experience for teams.

Soohyun Cho
*Professor of Accounting Information System, **Rutgers Business School***

Dr. Soohyun Cho is currently an assistant professor in Accounting at Rutgers Business School. She graduated from the University of Florida where she earned her Ph.D. degree in Business Administration.

Minseok Kim
*Ph.D. Candidate, Part-Time Lecturer, **Rutgers Business School***

Minseok Kim is a Ph.D. Candidate at Rutgers Business School, in Supply Chain Management, specializing in the interdisciplinary application of AI/ML techniques in remote sensing. His research employs advanced Computer Vision to analyze satellite imagery, providing detailed, objective inventories of assets and infrastructure. The precision of this technology in asset detection and categorization holds the potential to revolutionize tracking, valuation, risk assessment, and compliance monitoring, leading to strategic decision-making. In addition to his research, Minseok has been teaching at Rutgers Business School in the Department of Management Science and Information Systems. With a solid foundation in computer science and business analytics, he imparts knowledge in business research methods, database, and operations management as a part-time lecturer.

Dr. Hilal Atasoy
Professor of Accounting Information System, Rutgers Business School

Dr. Hilal Atasoy is an Assistant Professor of Accounting and Information Systems at the Rutgers Business School. She joined the faculty at Rutgers from the Fox School of Business at Temple University where she was an Assistant Professor. She has a Ph.D. and a Master's degree in Economics from the University of Illinois, Urbana-Champaign. Her research analyzes how information systems and the associated flow of information across providers affect healthcare and the impacts of information technology and innovation on labor markets. Dr. Atasoy's research has been published in leading outlets such as *Management Science*, *Information Systems Research*, and *Industrial and Labor Relations Review*.

Dr. Benita Gullkvist
Senior Researcher, University of Vaasa

Benita Gullkvist is Senior Researcher of accounting at the University of Vaasa, Finland. Previously, she worked for 15 years as Assistant and Associate Professor of accounting at Hanken School of Economics, Finland. She received her PhD degree from Abo Akademi University in 2005, where she later was appointed Adjunt Professor. She is a member of the editorial board of two academic journals and continuously serves as a reviewer for journal and conference submissions. She has published in renowned journals such as European Accounting Review, Management Accounting Research and Critical Perspectives on Accounting, made contributions to several books as well as actively presented her research at international accounting conferences. In her contemporary research, she focuses on the use of ChatGPT in the accounting and auditing field. She was a visiting Fulbright scholar at Rutgers CAR Lab in 2011-2012.

Dr. Brigitte Muehlmann
Professor, Babson College

Dr. Muehlmann, Professor, a past Chair of the Accounting & Law Division, teaches financial and sustainability reporting and analysis and co-teaches Doing Business Globally: Highways and Landmines, in which she integrates her international subject area knowledge in accounting, taxation, valuation and learning with entrepreneurial leadership. She has authored more than 100 publications. Dr. Muehlmann has worked with Babson alumni since 1992 when she transferred from Ernst & Young's Vienna office, where she provided professional services including the role of temporary CEO, to the entrepreneurial services team in Boston. She developed an expertise in the analysis and

valuation of unique intangibles as a member of the global tax team at PwC in Boston and the strategy practice at A.T. Kearney in New York before turning to a full-time career in academia.

Jonas Sveistrup Søgaard

Senior Manager, DC ETP Central Deloitte

Jonas is a Senior Manager in Deloitte Consulting where he leads the blockchain and finance area. In 2021, Jonas completed an industrial Ph.D. in collaboration with the Danish Business Authority, Copenhagen Business School, and Deloitte, which investigated the impact of blockchain technology on accounting. Jonas has been through many technology cycles advising clients within various sectors such as public, energy & resources, and financials. Jonas is a subject matter expert on CFO transition, especially in the intersection of humans, processes and technology.

Dr. Amir Michael

*Professor of Accounting (Teaching) / Associate Dean (MBA/DBA), **Durham University Business School***

Professor Amir Michael is a Professor of Accounting (Teaching) at Durham University Business School, Durham University, UK whose research and teaching interests have been fostered by several years of undergraduate and postgraduate teaching and mentoring. He is the director of the Durham MBA (Ful Time) programme and the director of the Durham Rutgers Accounting Analytics Network (DRAAN).

Dr. Darie Moldovan

*Assistant Professor, **Babes-Bolyai University***

Darie Moldovan is an Assistant Professor of Business Analytics with Babeş-Bolyai Univeristy, Romania and currently a Fulbright Visiting Scholar at Rutgers Business School. His research interests include analytics and operations research with applications in credit risk analysis, AI fairness, corporate governance and uplift modeling. He was involved in several industry projects related to credit risk prediction and consumer savings modeling. He teaches courses on predictive methods and decision support systems for business. Darie is a member of INFORMS and he serves as a reviewer specialized in business analytics for several scientific journals.

Dr. Feng Gao

Associate Professor and Department Vice Chair, New Brunswick, **Rutgers Business School**

Dr. Feng Gao is a professor at Rutgers University and vice chair, New Brunswick, of the Department of Accounting and Information Systems. Dr. Gao holds a Ph.D. in Accounting from University of Rochester and a Ph.D. in Economics from the University of Iowa. She teaches Intermediate Financial Accounting and Cost Accounting at the undergraduate level. She is interested in topics in corporate governance, securities regulations, insider trading and corporate social responsibility. Prior to joining Rutgers, she taught at the University of Illinois at Chicago.

Maher Kassar

Research Assistant at **Stevens Institute of Technology**

My professional career started as an Audit Associate at Deloitte and Touché, where I was given the opportunity to enhance a set of skills including performing substantive audit testing, preparing financial statements, and testing the design, effectiveness, and implementation of internal controls.

After attending a couple of conferences, I decided to join the Graduate Research Assistantship Program along with pursuing a Master's degree in Business Administration with full scholarship at the Lebanese American University, where I was able to boost my research skills and abilities. My research interests lie in the area of data analytics, audit quality, and entrepreneurship orientation.

Dr. Arion Cheong

Assistant Professorat **Stevens Institute of Technology**

Arion Cheong has a PhD in accounting information systems from Rutgers University. His research focuses on the application of data analytics in accounting and the managerial implications of information technology. His dissertation was awarded Best Dissertation by the Accounting Information Systems section of the American Accounting Association. He also advises firms to adopt audit data analytics including the Brazilian Stock Exchange (B3) and AB InBev. He has published in the Journal of Management Information Systems, Journal of Information Systems, and the Journal of Emerging Technologies in Accounting.

Dr. Chengzhang Wu

*Assistant Professor of Accounting at **Stockton University***

Dr. Chengzhang Wu, an Assistant Professor at Stockton University, is a researcher in the fields of non-profit organizations, accounting technologies, and continuous auditing. His innovative work includes the development of a unique IRS Form 990 database for analyzing non-profit activities, the application of cutting-edge technologies in accounting, and the creation of automated auditing techniques for real-time error detection. Dr. Wu has not only published in the Journal of Emerging Technology in Accounting but also serves as a reviewer for the journal.

CAR Lab Researchers

Hanchi Gu

*Ph.D. Candidate, **Rutgers Business School***

Hanchi Gu is a Ph.D. candidate in Accounting Information System (AIS) program at Rutgers Business School. His main research focus is applying machine learning to accounting. He also works on exploring the application of various emerging technologies and topics related to the disclosure of cybersecurity.

Huaxia Li

*Ph.D. Candidate, **Rutgers Business School***

Huaxia Li is a Ph.D. candidate at the Department of Accounting and Information Systems, Rutgers, The State University of New Jersey. He is also a Graduate Assistant at the Rutgers Accounting Research Center (RARC) and Continuous Auditing & Reporting Lab (CAR Lab). He is in charge of the School With A Million Courses (SWAM) program and has been teaching Build Your Own Course (BYOC) for two years. His research interests include government accounting and information quality, municipal bond market, emerging technologies in accounting information systems, and corporate social responsibility-related issues. Huaxia received his MS from Rutgers Business School and a BS from the University of Macau

Maksym Lazirko

*Ph.D. Candidate, **Rutgers Business School***

Maksym Lazirko is a Doctoral Candidate studying under Dr. Vasarhelyi. Maksym is interested in emerging technologies such as AI , Blockchain and Quantum computing. He has served as a reviewer for multiple occasions such as for journals and conferences. In the CAR lab he serves as the tech guy. Outside of academia he owns a record label and puts out self made music in his freetime.

Haoyun (Harry) Gao

*Ph.D. Student, **Rutgers Business School***

Haoyun (Harry) Gao is a second-year Ph.D. student at Rutgers Business School, specializing in Accounting and Information Systems. He holds a Master's degree in Business Analytics from the University of Hong Kong and a Bachelor of Business Administration in Accountancy from Hong Kong Polytechnic University. His research interests include auditors' professional skepticism, the impact of large language models on accounting disclosure and education, and sustainable finance, employing methodologies such as archival, behavioral, and design science. Before pursuing his Ph.D., he gained valuable industry experience as an Accounting Officer at Cushman & Wakefield and as an Auditor Associate at Deloitte.

Shaoyu Liu

*Ph.D. Candidate, **Rutgers Business School***

Shaoyu (Shawn) Liu is pursuing his Ph.D. in the Accounting Information System (AIS) program at Rutgers Business School. A licensed CPA in Ohio, Shawn completed his bachelor's degree in accounting at The Ohio State University and went on to earn a Master's in Accounting Science from the University of Illinois at Urbana-Champaign. His primary research delves into the understanding of corporate disclosure through the use of large language models. Additionally, he is also keenly exploring the combination of generative AI and Robotic Process Automation to pioneer advancements in Intelligent Process Automation.

Jiaqi Sun

*Ph.D. Student, **Rutgers Business School***

Jiaqi Sun earned her accounting degrees from Southwestern University of Finance and Economics and from Zicklin School of Business, Baruch College, separately in 2022. Later that year, she joined the Department of Accounting and Information Systems at Rutgers University as a PhD student. Her research areas include Artificial Intelligence (AI), auditing, text mining, and public interest. Specifically, she explores the applications of advanced AI and text mining technologies in auditing.

Fangbing Xiong

*Ph.D. Candidate, Part-Time Lecturer **Rutgers Business School***

F. Xiong is an Ph.D. Candidate at Rutgers Business School, specializing in Accounting Information Systems. Xiong's research contributions are substantial and varied. She has extensively investigated areas such as voluntary and ESG disclosure, reporting systems, and the modernization of accounting education. Her collaboration with esteemed scholars on the prospect of an app-based financial reporting system showcases their innovative approach to the field. Parallel to research, Xiong has been deeply involved in teaching at Rutgers Business School. With a keen interest in audit analytics and emerging technologies in accounting, she has played roles both as a Part-Time Lecturer and a Teaching Assistant. An active member of the American Accounting Association (AAA) and the Continuous Auditing and Reporting Lab (CARLab), Xiong is poised to make significant strides in accounting research and education in the years to come.

Hanxin Hu

*Ph.D. Candidate, **Rutgers Business School***

Hanxin Hu is currently a fourth-year Ph.D. student in the Accounting Information System department at the Rutgers Business School. She holds a Bachelor's in finance from the Southwestern University of Finance and Economics, China (2019). Hu's research interest includes applying Machine learning & Natural Language Processing techniques to accounting and auditing domains.
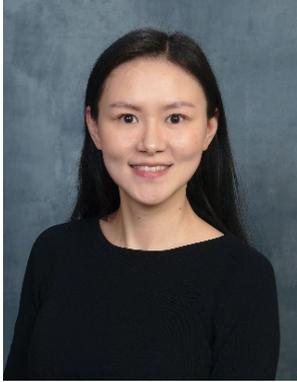
Qing Huang

*Ph.D. Candidate, **Rutgers Business School***

Before becoming a Ph.D. student at Rutgers University, Qing worked for the State Administration of Taxation, China for six years. She also holds the CPA certificate of China (Inactive). Her research interests include continuous auditing, audit analytics, outlier detection, social network analysis, machine learning, and fraud detection.
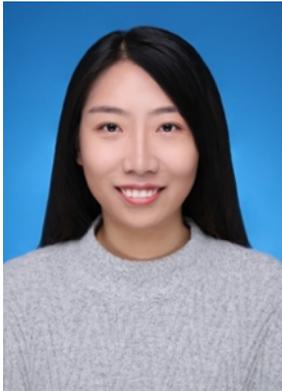
Danyang (Kathy) Wei

*Ph.D. Candidate, **Rutgers Business School***

Danyang Wei is a Ph.D. candidate in Accounting Information Systems at Rutgers Business School and holds an MBA in Professional Accounting degree. Her research interests include text mining, data analytics, and governmental accounting. Her dissertation is entitled "Three essays on outlier detection in auditing," which investigates concerns related to using well-established outlier detection approaches for audit tasks and proposes solutions.