RUTGERS

Rutgers Business School
Newark and New Brunswick

58th World Continuous Auditing & Reporting Symposium

November 3 & 4, 2023

Deloitte.

In association with

ISACA

New Jersey Chapter

RUTGERS
Business School
**ACCOUNTING RESEARCH CENTER AND
CONTINUOUS AUDITING AND REPORTING LAB**

58TH WCARS ORGANIZING COMMITTEE

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

Dr. Michael G. Alles, Symposium Chair, Professor of Accounting Information Systems

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

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

Dr. Jay Soled, Chair & Professor - Accounting Information Systems Department

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

15 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.NASBARegistry.org.

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American Accounting Association
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Business School

**ACCOUNTING RESEARCH CENTER AND
CONTINUOUS AUDITING AND REPORTING LAB**

58TH WORLD CONTINUOUS AUDITING & REPORTING SYMPOSIUM

FRIDAY, NOVEMBER 3, 2023

8:30 AM **Session 1: Introduction**

Dr. Lei Lei, Dean, Rutgers Business School, Newark & New Brunswick

Dr. Miklos Vasarhelyi, KPMG Distinguished Professor and Director, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab

9:00 AM **Session 2: Deloitte**

**Ellie Hogan, Senior, ESG & Sustainability
Brigitte Lemaire, Senior Manager, Audit & Assurance National Office - ESG**

Deloitte Omnia – Technology and ESG Reporting

10:00 AM **BREAK**

10:15 AM **Session 3: XBRL Based Disclosure**

Julie Marlowe, Assistant Director, Office of Structured Disclosure, SEC

SEC's Structured Disclosure Program.

11:00 AM **Session 4: EY**

Amy Chen, Senior Manager, EY Financial Accounting and Advisory Services - Sustainable Finance

ESG Reporting and Data Considerations

11:30 AM   **Session 5: ISACA**

Frank Yam, Chairman, UWCISA 2022 ISACA Hall of Fame Inductee

Digital Trust Explained from the ISACA perspective.

12:00 PM   **LUNCH BREAK**

1:00 PM   **Session 6: PCAOB**

Christina Ho, PCAOB Board Member

Can Artificial Intelligence Transform Auditing and Our Fear of That Transformation?

2:00PM   **Session 7: AI**

Eric Cohen, Cohen Computer Consulting

What Accountants Need to Know about the AI Revolution

3:00 PM   **BREAK**

3:15 PM   **Session 8: FRC**

Jason Bradley, Head of Assurance Technology | Regulatory Standards International and UK Auditing Standards and Competition Policy Team

AI, Regulation & Audit Quality - Regulatory Perspectives

4:00 PM   **Session 9: Panel Discussion on how AI will Impact Accounting**

<u>Eric Cohen</u>   <u>Chair</u>

| Jason Bradley | FRC | Christina Ho | PCAOB |
| Christopher Varner | WebFX | Miklos Vasarhelyi | Rutgers |

5:15 PM   **CLOSING COMMENTS & NJ ISACA RECOGNITION OF RUTGERS CARLAB**

Dr. Miklos Vasarhelyi, KPMG Distinguished Professor at Rutgers Business School

6:00 PM   **Gala Dinner**

The Spanish Pavilion
31 Harrison Ave, Harrison, NJ 07029

58ᵀᴴ WORLD CONTINUOUS AUDITING & REPORTING SYMPOSIUM

SATURDAY, NOVEMBER 4, 2023

8:30 AM   **Soohyun Cho and Minseok Kim, Rutgers University**

Container Counting from Space: A Satellite Image-Based Auditing Method for Ports

9:00 AM   **Amir Michael, Durham University Business School, UK**

Environmental, Social & Governance (ESG) Assurance using Data Analytics.

9:30 AM   **Benita Gullkvist, University of Vaasa, Finland**

Exploring ChatGPT's Capability to Automate the Analysis of Corporate Diversity Disclosure.

10:00 AM   **BREAK**

10:15 AM   **Brigitte Muehlmann, Babson College**

IoT Measures ESG.

10:45 AM   **Jonas Sveistrup Søgaard, Senior Manager, DC ETP Central Deloitte**

RaDiTri - Radical Digital Triplets - A New Infrastructure for Non-financial Information Management

11:15 AM   **Hilal Atasoy, Rutgers University**

Where is My Money? The Interplay between Healthcare Information Technologies and Denied Claims

11:45 AM   **LUNCH**

12:30 PM **Research Update from Rutgers CARLAB**

Hanchi Gu

A Brief Introduction to Large Language Model and the Future of Accounting and Auditing

Huaxia Li and Chengzhang Wu

Extracting Financial Data from Unstructured Sources: Leveraging Large Language Models

Harry Gao and Maksym Lazirko

Smartbooks: A Case for LLM-Backed Accounting Education

Shaoyu Liu

Beyond Keywords: Leveraging Large Language Models for Semantic Financial Information Retrieval

Jiaqi Sun

Public Interest Explorer: Harnessing Text Mining and Large Language Models for Enhanced Public Interest Oversight

Darie Moldovan

Fairness vs. Accuracy and Profitability in Automated Credit Scoring

Fangbing Xiong and Feng Gao

How Does Firm-Initiated Gender-Related Exposure Influence Public Impressions? Evidence from Mass Media News

Maher Kassar and Arion Cheong, Stevens Institute of Technology

Does Socially Responsible Investor Attention Influence Firms' ESG Commitment?

Kathy Wei, Alice Hu, Hanchi Gu, and Qing Huang

Application of Outlier Detection Methods in Audit Analytics

2:45 PM   **Future Projects**

Miklos Vasarhelyi

Exo-Audits

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

Dr. Michael Alles, Symposium Chair & Professor of AIS, RBS