

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. Hilal Atasoy (Program Reviewer)

***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. Kevin C. Moffitt (Developer)

***Professor of Accounting and Information Systems,
Rutgers Business School***

Dr. Kevin Moffitt, an Associate Professor at Rutgers Business School, focuses on using artificial intelligence, text mining, and innovative auditing techniques to enhance transparency and accuracy in financial reporting. His recent research investigates AI-supported auditing tools and large language models to detect irregularities in financial data. As Co-Director of the Continuous Auditing and

Reporting Lab, Dr. Moffitt advances methods that drive accountability in financial practices, integrating these insights into his teaching to prepare the next generation of accounting professionals for a data-driven landscape.

SPEAKER PROFILES



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.



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 (Full Time) programme and the director of the Durham Rutgers Accounting Analytics Network (DRAAN).



Dr. Arion Cheong

Assistant Professor at 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. Deniz Applebaum

Associate Professor, Accounting and Finance, Montclair State University

DR. APPELBAUM, Assistant Professor of the Department of Accounting and Finance at the Feliciano School of Business, Montclair State University, received her PhD from the Department of Accounting and Information Systems at Rutgers Business School, Newark in May 2017. She enriches her academic pursuits with a practical view, after twenty years of experience in operations, credit, and business development in the corporate world.



Robert Nehmer

Professor of Accounting at Oakland University

Robert A. Nehmer is a Professor at the School of Business Administration of Oakland University. Dr. Nehmer's research interests include formal systems, internal controls, natural language, and critical theory. His current research projects are in continuous auditing, risk assessment, leveraging information technologies in internal control settings and XBRL representations. He has published and presented his research in numerous academic and professional journals and conferences.



Mark Nigiri

Associate Professor at West Virginia University

Professor Nigrini is an Associate Professor in the College of Business and Economics, West Virginia University. His research interests include the detection of anomalies and inconsistencies in public and private sector data using advanced mathematics and statistic-based analytic techniques.



Ricardo Vilanova

Partner AI & Automation at Ernst & Young

With a career of more than 25 years dedicated to IT and data, Ricardo uses advanced analytics to advise companies on performance optimization, evaluation due diligence, competitive intelligence, risk mitigation and compliance requirements. He currently leads artificial intelligence development across EY Americas, orchestrating global AI teams and combining industry-led products and strategy to serve our priority clients.



Dan Meers

Managing Director at CohnReznick

Dan has extensive experience in organizational redesign and restructuring for operations and technology teams. He has been a trusted advisor and leader for numerous program implementations for Fortune 100 businesses inclusive of solution design, detailed architecture and planning, and execution support. Before joining CohnReznick, Dan was a Finance Data Officer and Vice President for a major retirement company where he assessed and built a post-transformation three-year roadmap for financial capabilities, systems, and data.



Joseph Nunes

Senior Managing Assurance & technology at EisnerAmper

Joseph Nunes is an Audit Senior Manager with over 20 years of experience in professional services both, in a national and international global setting. He manages the execution and quality of information technology audit services for the firm's financial statement audits, internal controls attestation examinations and technology control consulting services. Prior to joining the firm, Joe was a Manager at a public accounting, consulting, and technology firm. He led the execution of many information technology assurance engagements and technology initiatives with the goal of meeting regulatory compliance objectives, improving business processes, IT governance, information security and strengthening, and optimizing internal controls.

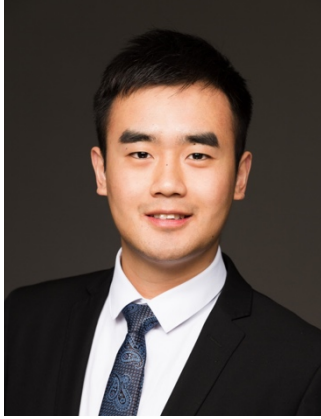


Matthew Glessner

Director - Audit Data & Analytics at KPMG

Matthew Glessner is seasoned professional with over 20 years of progressive experience, including Big 4, focusing in Data and Analytics, IT Risk Management, and Compliance. An Innovator and team builder with experience hiring, training, setting strategy, and leading an organization with over 150 resources. Seasoned analytic and communication skills refined with the experience of frequent communication with Controllers and Executives. Experienced in personnel management with success leading, managing, and influencing teams. Broad exposure to cultures, processes, procedures, and technologies in a variety of organizations, both domestically and internationally. Core Competencies include audit data and analytics, SAP Roles and Authorizations, SAP GRC, IT General and Application Controls, change management, risk management, segregation of duties, audit and assurance, and IT SOX Compliance.

CAR Lab Researchers



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. Candidate, Rutgers Business School

Haoyun (Harry) Gao is a Ph.D. candidate 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.



Fangbing Xiong

Ph.D. Candidate, 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.



Dr. Hanxin Hu

Assistant Professor, Kean University

Hanxin Hu holds a Ph.D. 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.

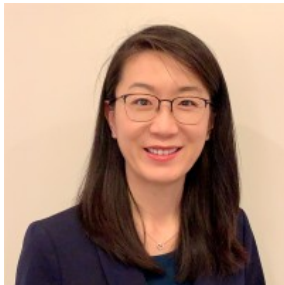


Marco Shreyer

Post Doc, International Computer Science Institute

Since 2024, Marco has been a DAAD IFI Postdoc at the International Computer Science Institute (ICSI), affiliated with UC Berkeley, where his research focuses on the intersection of deep learning and financial auditing. Before joining ICSI, he completed my Ph.D. at the University of St.Gallen (HSG) within the AI:ML research group. During his Ph.D., he was a visiting Swiss Mobi.Doc research fellow at the Continuous

Audit and Reporting Research Lab (CARLab) at Rutgers University, from 2022 to 2023.



Dr. Huijue Kelly Duan

Assistant professor, Sacred Heart University

Dr. Duan's research interests focus on the value of big data and emerging technologies in accounting and auditing. Her research areas include Continuous Auditing, Artificial Intelligence, Audit Analytics, Exogenous Data, Process Mining, Text Mining. Dr. Duan's research has been published in different journals.



Dr. Ruanjia (Katerina) Liu

Assistant Professor, Valparaiso University

Dr. Ruanjia (Katerina) Liu is an Assistant Professor of Accounting at Valparaiso University. She graduated from the AIS department at Rutgers University in October 2024. Her research interests primarily focus on governmental accounting, not-for-profit accounting, and accounting education. She has a solid background in data analytics and expertise in machine learning and artificial intelligence.



Maria Zhang

Ph.D. Candidate, Rutgers Business School

Maria Zhang is a fifth-year Ph.D. candidate in accounting information systems at the Rutgers Business School. She studies how emerging technologies revolutionize the business environment. Her research primarily examines (1) Fair value measurement for digital assets and blockchain assurance and (2) Internal control monitoring and IT governance. These fields are critically important in today's digital economy and have far-reaching implications. She is also passionate

about spreading the impact of the amazing findings in the academic world to the practice and students.



Buhe Li

Ph.D. Student, Rutgers Business School

Buhe Li is a PhD student in Accounting Information Systems at Rutgers University. He brings a strong background in data analytics and finance, complemented by his professional experience at State Street where he focused on enhancing business and data processes. Buhe's research interests center on using text mining, large language models, and machine learning for anomaly detection and improving data extraction in Continuous Auditing. His goal is to enhance predictive models and increase operational efficiencies.



Irina (Jie) Bao

Ph.D. Candidate, Rutgers Business School

Irina Jie Bao, is a Ph.D. Candidate in the Department of Accounting and Information Systems at Rutgers University. She earned her bachelor's degree from Fudan University in China. Her research interests encompass a broad spectrum of areas, including Environmental, Social, and Governance (ESG) criteria, Artificial Intelligence (AI), Large Language Models (LLMs), auditing, the economics of regulation, accounting standards, and the gamification of accounting education. She is particularly focused on exploring the potential applications of LLMs in ESG contexts, such as extracting and analyzing data from ESG reports and enhancing ESG assurance.



Minjing Luo

Ph.D. Student, Rutgers Business School

Minjing is a second-year PhD student at Rutgers Business School, Accounting Information Systems, focusing on the application of emerging technologies in accounting and auditing. Specifically, Minjing's research explores how AI, including natural language processing (NLP), large language models (LLMs), and robotic process automation (RPA), can transform the industry. This includes enhancing and advancing continuous audit and continuous monitoring processes with AI to improve their efficiency and effectiveness. Additionally, Minjing investigates the potential risks associated with these emerging technologies and strategies for mitigating them.



Lanxin Jiang

Ph.D. Candidate, Rutgers Business School

Lanxin Jiang is a Ph.D. candidate at Rutgers University. Her research focuses on the application of machine learning in accounting and auditing and the application of information technology in ESG reporting and assurance. Her ongoing projects include the application of a semi-supervised learning method to accounting research, the application of machine learning to audit data, and a novel method which uses text mining for extracting a simplified ESG taxonomy from ESG reports and standards.



Melissa Dardani

Ph.D. Student, Rutgers Business School

Melissa is a Ph.D. student at Rutgers. She is a certified public accountant licensed in New Jersey, and the owner of MD Advisory Services. Her expertise includes fraud and forensic investigations, forensic accounting, fraud risk and compliance assessments, and litigation support consulting services. Prior to joining Rutgers, Melissa was a part of a forensic team at a large CPA firm where she focused on global investigations and litigation support services.



Steven Katz

Ph.D. Candidate, Rutgers Business School

Steven Katz is a PhD student in the Accounting Information Systems Department at the Rutgers Business School. He has an abiding interest in natural language processing, corporate responsibility, and the future of ethical technological innovation, and he has presented papers exploring the role of technology in governmental accounting and the automated extraction of information from corporate sustainability reports.