

# 70<sup>th</sup> World Continuous Auditing and Reporting Symposium

Program

Agentic AI

Artificial Intelligence

Audit Analytics and Business Intelligence

Big Data

Blockchain and Smart Contracts

Continuous Assurance

Corporate Digital Responsibility

ESG Reporting

Data Management Technologies

Generative AI

Internet of Things

Social Media

Text and Voice Mining

XBRL

Universidad Pablo de Olavide  
Sevilla • May 21-22, 2026

**aeca**

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

**EUBA**  
BRATISLAVA UNIVERSITY OF  
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UNIVERSIDAD  
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SEVILLA

**RUTGERS**  
Rutgers Business School  
Newark and New Brunswick

## Thursday, May 21, 2026

09:00 **OPENING:** **Michaela Bednárová**, Universidad Pablo de Olavide; **Enrique Bonsón**, Universidad de Huelva.

### 09:10 **SESSION 1**

CHAIR: **Michaela Bednárová**, Universidad Pablo de Olavide.

«*From Generative AI to agentic audit: the rapid evolution of tooling for continuous auditing and reporting*». **Eric Cohen**, Computer CPA.

«*Friend or foe? the effects of humanizing AI on auditor reliance*». **Jennifer Joe**, Virginia Tech University.

«*Extensional reasoning and the evaluation of internal controls*». **Graham Gal**, University of Massachusetts.

«*Governing agentic generative AI as strategic actors: extending information governance theory for agentic information systems*». **Hussein Issa**, Rutgers University

11:15 Coffee break

### 11:45 **SESSION 2**

CHAIR: **Isabel Martínez Conesa**, Universidad de Murcia.

«*eIDAS2. Redefining trust in a digital Europe*». **Carlos Fernández**, Logalty.

«*Reporting on artificial intelligence governance in Europe: an empirical analysis of IBEX-35 and DAX-40 companies using agentic AI*». **Enrique Bonsón**, Universidad de Huelva; **Michaela Bednárová**, Universidad Pablo de Olavide; **David Perea-Khalifi**, Universidad de Málaga.

«*VIME: a new experimental statistic for visualizing business multilocalization in Spain*». **Eva Esteban Bragado**, Banco de España.

«*Redefining internal audit through artificial intelligence: robot auditors and the state of the art*». **Pedro Antonio Marín Cervantes**, Universidad de Castilla-La Mancha; **José Carlos Madrid**, Aunna; **José Luis Pérez Suso**, One Firm; **Isabel Martínez Conesa**, Universidad de Murcia.

13:30 Lunch

### 14:30 **SESSION 3**

CHAIR: **Miloš Tumpach**, Bratislava University of Economics and Business.

«*Integrating technological risk into audit reporting: evidence from key audit matters*».

**Natália Macová**, Bratislava University of Economics and Business; **Michaela Bednárová**, Universidad Pablo de Olavide; **Domenica Lavorato**, Università degli Studi di Napoli Parthenope.

«*Strategic adoption of AI chatbots in fashion: the role of luxury positioning and operational scale*». **Rocio Bonsón**, Universidad CEU Fernando III; **Michaela Bednárová**, Universidad Pablo de Olavide; **Natália Macová**, Bratislava University of Economics and Business.

«*Digital payment communication on X: an analysis of user engagement in spanish financial institutions*». Gema Albort, Universidad de Sevilla; Emma Berenger, Universidad Pablo de Olavide; David Perea-Khalifi, Universidad de Málaga.

«*Automated invoice analysis for auditing and accounting: a QR-code-driven approach*». Guilherme S. C. A. Fernandes/Rui Francisco P. M. L. da Cruz, ISCTE Business School.

«*Mobile number portability: predictive analytics*». Patrícia Rodeia/Raul Laureano, ISCTE Business School.

«*A framework for predictive analytics in auditing: one click audit*». Mellissa Dardani/Miklos Vasarhelyi, Rutgers University.

## Friday, May 22, 2026

09:00 **KEYNOTE:** «*Beyond Legacy ERP: revolutionizing accounting and reporting with AI and the cloud*». Juraj Tobák, TPA Horwath, Baker Tilly.

### 09:30 **SESSION 4**

CHAIR: Emma Berenguer, Universidad Pablo de Olavide.

«*ESG audit in the age of AI: application of transformers for double materiality compliance*». Javier Parra-Domínguez/Laura Sanz-Martín/Lorena Sánchez-Pravos, Universidad de Salamanca.

«*The impact of AI on enterprise resources planning systems: market insights from accounting and financial solutions*». Gustavo Juan Porporato Daher, Universidad Autónoma de Madrid.

«*The cyclical reinforcement patterns in paytech adoption*». Manuela Prieto-Rodríguez/Ana Irimia-Diéguez/Gema Albort-Morant, Universidad de Sevilla.

«*Digital procurement analytics: a data-driven platform for supplier evaluation, transparency and continuous assurance*». Mafalda Santorum/ Ricardo Pires, ISCTE Business School

11:30 Coffee break

### 12:00 **SESSION 5**

CHAIR: Enrique Bonsón, Universidad de Huelva.

«*Cost-benefit perspective on generative AI*». Michael Alles, Rutgers University.

«*Auditor judgment as a behavioral control mechanism in AI-driven audits*». Helen Brown-Libur, Rutgers University.

«*AI-driven risk assessment for continuous auditing of internal control reports in the andalusian local public sector*». Samuel Gómez Vidal/David Velasco Ayuso, Universidad Pablo de Olavide.

13:15 **KEYNOTE:** «*Continuous audit & monitoring (CA/CM) intelligent agentic system: a use case in a state government procurement function*». Miklos Vasarhelyi, Rutgers University.

13:45 **CLOSING.** Manuel A. Cardenete, Presidente de la Cámara de Cuentas de Andalucía.



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Carretera  
de Utrera, km 1

Sevilla  
May 21-22, 2026

### CO-CHAIRIED BY:

**Michaela Bednárová.** Universidad Pablo de Olavide. Spain

**Enrique Bonsón.** Universidad de Huelva. Spain

**Miloš Tumpach.** Bratislava University of Economics and Business. Slovakia

**Miklos Vasarhelyi.** Rutgers University. USA

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