**21st Annual Research Workshop on Strategic and Emerging Technologies**

**8:00 AM to 9:45 AM Research Papers: Auditing and Continuous Monitoring**

* **The Audit Data Classification Model**

Ryan A. Teeter (University of Pittsburgh, USA)

J. Donald Warren (University of Hartford, USA)

Miklos A. Vasarhelyi (Rutgers University, USA)

* **Social Factors Influencing the Use of Continuous Auditing Systems**

Esperanza Huerta (University of Texas at El Paso, USA)

Terry Ann Glandon (University of Texas at El Paso, USA)

Yanira Petrides (Instituto Technologico Autonomo de Mexico, Mexico)

* **Duplicate Payments Issues**

Pei Li (Rutgers University, USA)

Miklos A. Vasarhelyi (Rutgers University, USA)

* **What to Audit: Probable Versus Unknown**

Roman Chychyla (Rutgers University, USA)

Alexander Kogan (Rutgers University, USA)

**9:45 AM to 10:15 AM Coffee Break**

**10:15 AM to 12:00 PM Research Papers: Fraud Detection**

* **Content Analysis of Quarterly Reports for Fraud Detection**

Sunita Goel (Siena College, USA)

Jagdish Gangolly (The University at Albany-SUNY, USA)

* **Proposing Automated Human Credibility Screening Systems to Augment Auditing and Forensic Interviews**

Nathan W. Twyman (University of Arizona, USA)

Mary Burns (University of Arizona, USA)

Matthew Pickard (University of Arizona

* **Using the Identification of Agent Signatures for Revenue Management and the Detection of Fraud Indicators in Online Auctions**

Seokjoo Andrew Chang (University at Albany-SUNY, USA)

 Ingrid Fisher (University at Albany-SUNY, USA)

**12:00 PM to 1:00 PM Lunch (On Your Own)**

**1:00 PM to 2:15 PM Research Papers: Classification and Text**

* **Semantic Clustering of Accounting Literature**

 Qi Liu (Rutgers University, USA)

 Miklos Vasarhelyi (Rutgers University, USA)

* **Toward the Development of a High-Level Lease Accounting Standards Ontology**

JP Krahel (Rutgers University, USA)

* **Does Text in MD&A Improve Earnings Forecasts?**

Khrystyna Bochkay (Rutgers University, USA)

Carolyn B. Levine (Rutgers University, USA)

**2:15 PM to 2:45 PM Coffee Break**

**2:45 PM to 3:45 PM Research Papers: Risk Management**

* **IT Governance in a Cloud Computing Environment**

Severin Grabski (Michigan State University, USA)

Pamela Schmidt (Wayne State University, USA)

* **A Predictive Ordered Logistic Regression Model as a Tool for Quality Review of Controls Risk Assessments**

Hussein Issa (Rutgers University, USA)

Alexander Kogan (Rutgers University, USA)

* **Microfinance is Evolving are Accounting and Technology Keeping Up?**

Sandra Frempong (NorthCentral University, USA)

**3:45 PM to 5:00 PM Research Papers: Online and Intelligent Topics**

* **Determinants of Levels of Satisfaction with SEC-Mandated XBRL Filing Process and Providers**

Glen L. Gray (California State University, Northridge, USA)

Sung Wook Yoon (California State University, Northridge, USA)

* **Intelligent Agents for Tax Compliance: The Landscape of Patented Inventions**

Brigitte W. Muehlmann (Suffolk University, USA)

Amelia A. Baldwin (The University of Arkansas at Fort Smith, USA)

Barry Brager (Perception Partners, Atlanta GA, USA)