



2023 Transformative Technologies Workshop GenAI and its Implications for Accounting Virtual Friday, October 27, 2023

<u>Time EDT</u>	<u>Topic</u>	<u>Presenter(s)</u>
11:00 am	Introduction	Deniz Appelbaum , PhD, Associate Professor of Accounting, <i>Montclair State University</i> Feiqi (Freddy) Huang , PhD, Assistant Professor of Accounting, <i>Pace University</i> Don Warren , PhD, CPA, Director, School of Accounting & Information Systems, <i>Lamar University</i> Workshop Co-Chairs
11:05 am	Welcome	Margarita Lenk , PhD, Associate Professor Emeritus, Colorado State University 2022-2023 Immediate Past President, AAA <i>Strategic and Emerging Technologies Section</i>
11:10 am	The Rise of Generative AI <i>Information Technology - 1.0 CH</i>	Eitel J.M. Lauría , PhD, Professor of Data Science & Information Systems, <i>Marist College</i>
12:00 pm	Break	
12:15 pm	Emerging AI Trends in Accounting: Today and Tomorrow <i>Information Technology - 1.0 CH</i>	David Wood , PhD, Glenn D. Ardis Professor of Accounting, <i>Brigham Young University</i>
1:05 pm	Lunch Break	
1:35 pm	How Enterprises are Using Generative AI to grow <i>Information Technology - 1.0 CH</i>	Luke Fangman , Director Manager, Data & AI, <i>Microsoft</i>
2:30 pm	Break	
2:45 pm	From Crunching Numbers to Creating Possibilities: Exploring the Transformative Power of Generative AI in Accounting <i>Information Technology - 1.0 CH</i>	Calen Byers , Partner, <i>PwC</i> Timothy Persons , PhD, Partner, <i>PwC</i>
3:35 pm	Break	
3:50 pm	A Cordial Dialogue and Debate on Diverse gAI Topics <i>Information Technology - 1.2 CH</i>	Miklos Vasarhelyi , PhD, KPMG Distinguished Professor of Accounting Information Systems, <i>Rutgers Business School</i> Eric Cohen , <i>Cohen Computer Consulting</i>
4:50 pm	Summary of Workshop	Kevin Moffitt , PhD, Associate Professor, <i>Rutgers Business School</i> 2023-2024 President, AAA <i>Strategic and Emerging Technologies Section</i>
5:00 pm	End	

Speaker Profiles

Calen Byers



Calen is a partner with over 15 years of professional experience in PwC's New York Asset and Wealth Management (AWM) Trust Solutions practice. Calen is responsible for the overall delivery of assurance services to some of the world's largest private equity real asset managers. He has extensive experience with financial reporting for real asset investment funds (open-end, closed-end, and single investor account structures), fair value measurements for real asset investments and investment performance measurement.

Calen also serves as PwC's GenAI AWM Trust Sector Champion. Through that role, Calen is assisting our engagement teams with their delivery of GenAI trust-related services, as well as providing sector analysis and insights to our technical domain experts. Calen is deeply engaged in the market, routinely speaking with our clients, executives, their boards and industry groups about GenAI education, risks, strategy, and governance.

Eric Cohen



Eric E. Cohen believes in the vision that soon a piece of business information, once entered into any computer, anywhere, will never need to be retyped as it flows through the audit reporting supply chain. He currently serves as Technology Coach and Owner of Cohen Computer Consulting, an accounting

technology consultancy. Educated and licensed as a Certified Public Accountant, he felt the draw to computers early in his career (although the attraction has not always been mutual). From programming a check reconciliation program for the IBM 5110-2 (a precursor to the IBM PC), to gaining a reputation as a Lotus 1-2-3 wizard, to a long career implementing accounting software (from the days when “user friendly” was only a dream and even “user tolerable” was still rare), Eric gained a unique perspective on how accounting, audit and technology should work together.

Luke Fangman



Luke Fangman is an enterprise leader for data, analytics, and AI/ML at Microsoft, where he helps organizations solve their toughest problems using the power of the cloud. He has a wide-ranging experience from field engineering in energy to large scale digital transformation across all industries. He is passionate about AI and data strategy, Future of Energy, Offshore Robotics, and Power BI. He holds an MBA from Duke University and a B.S. in civil engineering from Kansas State University. He is also a certified Power BI Data Analyst and an Azure Data Solution Designer. He enjoys volunteering for the Houston Livestock Show and Rodeo and the Special Olympics of North Carolina.

Eitel J.M. Lauría, Ph.D.



Dr. Lauría is a Professor of Data Science & Information Systems and the Director of Graduate Programs at the School of Computer Science & Mathematics, including the Master of Science in Computer Science/Software Development, the Master of Science in Information Systems, and the Advanced Certificate in Business Analytics. Prof. Lauría has worked in the IS/IT industry for 20+ years, serving as

a technology consultant to IBM, Microsoft, ExxonMobil, Reuters, Hewlett Packard, GE Global Research, and the World Bank among other global corporations. Dr. Lauría's research has been published in a number of prestigious journals, including Decision Support Systems, the European Journal of Operational Research, the Journal of Learning Analytics, Expert Systems with Applications and the ACM Journal of Data and Information Quality. He is the recipient of the 2015 Marist College Board of Trustees Distinguished Teaching Award. Prof. Lauría was born and raised in Buenos Aires, Argentina, so he describes himself as an "Argentino" and a "Porteño" – a nickname given to those who grew up in the city of Buenos Aires and its surrounding neighborhoods. He is a squash player, a scuba diver, a former rugby player, and has a passion for soccer.

Timothy M. Persons, Ph.D.



Tim Persons is a partner with PricewaterhouseCoopers LLP (PwC), where he leads the development of innovative assurance solutions for its clients in artificial intelligence/machine learning, data, algorithms, and other digital transformations to best help them build and maintain trust with their customers and stakeholders. His remit involves addressing sector-specific digital assurance problems of today and tomorrow in coordination with stakeholders, policymakers, and oversight bodies – all based on design thinking and the development of a proper understanding of the opportunities, challenges, and risks.

Tim brings a proven track record of leadership in innovation, strategy, and results-oriented execution in digital transformation and services (i.e., AI/ML, data analytics, cybersecurity) and myriad science and technology issues. Previously, Tim was Chief Scientist at the US Government Accountability Office in Washington, DC at the Managing Director for its science, technology, and digital team where he focused on providing assurance for oversight mechanisms in critical areas to help build trust in our institutions. He also held key posts with the National Security Agency and the Office of the Director of National Intelligence. During his career in public service, Tim gained a unique perspective and established relationships and credibility inside many of the US government agencies and external constituencies in the digital/cyber, quantum computing, AI, data science, and analytics industries.

Tim holds a PhD in Biomedical Engineering and an MSc in Computer Science from Wake Forest University as well as an MSc in Nuclear Physics from Emory University. He is a member of or serves on

various Councils and Committees of multiple U.S. National Academies and has received several awards for his outstanding achievements in science and technology, such as the Arthur S. Flemming award (2012), a James Madison University Distinguished Alumnus Award (2016), a Comptroller General Award (2020), a GAO Distinguished Service Award (2014), and two GAO Big Picture Awards (2012, 2010), among others.

David Wood, Ph.D.



David is passionate about understanding new technologies and implementing them into the curriculum of Brigham Young University, where he works as the Glenn D. Ardis professor of accounting. David received his Ph.D. at Indiana University and his BS and MAcc degrees at Brigham Young University. At BYU, David teaches accounting data analytics and accounting information systems. David has published over 150 articles in a combination of respected academic and practitioner journals, monographs, books, and cases. His research has won multiple best paper awards. David is a current or past editor at five journals and editorial board member for six journals. He works with the EY ARC to develop curriculum that is provided for free to academics throughout the world. He is also a coauthor on the market-leading AIS textbook, *Accounting Information Systems* by Romney, Steinbart, Summers, and Wood and codeveloper of the <https://www.byuaccounting.net/> and <https://www.techhub.training> websites.

Miklos A. Vasarhelyi, Ph.D.



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 works on projects for such leading companies as Siemens, KPMG, Procter & Gamble, AICPA, CA Technologies and Brazil's Itau-Unibanco. Also, he leads the RADAR (Rutgers AICPA Data Analytics Research Initiative) project supported by the 8 leading CPA firms, AICPA, and CPA Canada.

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.