



THIRTY-FOURTH ANNUAL STRATEGIC AND EMERGING TECHNOLOGIES RESEARCH WORKSHOP
Tentative Schedule
SATURDAY, AUGUST 2, 2025

Time	Presenters	Title
8:30-8:35am	Jin and Jun	Opening remarks
8:35-8:50am	Arion Cheong, Stevens Institute of Technology; Maher Kassar, Stevens Institute of Technology	Reconceptualizing Audit Risk Propagation: A Network-Based Perspective on Interdependent Audit Risk
8:50-9:05am	Seong Yeon Cho, Oakland University; Won No, Rutgers, The State University of New Jersey; Maher Kassar, Stevens Institute of Technology	The Spillover Effect of ESG Reporting on the Receipt of SEC Comment Letters
9:05-9:20am	Guangyue Zhang, Rutgers, The State University of New Jersey	The Disciplinary Effect of Item 1C Cybersecurity Disclosure Mandate
9:20-9:35am	Sunita Goel, Siena College; Sri Ramamoorti, University of Dayton	Enhancing Fraud Detection Capabilities with Generative AI
9:35-9:50am	Sheng-Feng Hsieh, National Taiwan University; Ya-Ting Jhan, National Taiwan University	Are ESG Narratives Financially Informative? The Role of LLM Summaries and Sentiment
9:50-10:15am	AAA coffee break	
10:15-10:30am	Dina El Mahdy, Morgan State University; Denis Gracanin, Virginia Tech	Collaborative Extended Reality for Accounting Education
10:30-10:45am	Buhe Li, Rutgers, The State University of New Jersey; Jun Dai Michigan Technological University; Miklos A. Vasarhelyi Rutgers, The State University of New Jersey	Leveraging AI for Business Risk Analysis in Management Accounting and Business Decision-Making
10:45-11:00am	Buhe Li, Rutgers, The State University of New Jersey; Aleksandr Kogan Rutgers, The State University of New Jersey; Maksym Lazirko Rutgers, The State University of New Jersey; Berkay Kaplan, Rutgers, The State University of New Jersey	Unsupervised Outlier Detection in Audit Analytics: A Case Study Using USA spending Data
11:00-11:15am	Myles Stern, San Diego State University	Using GenAI in conducting CPA Financial Audits

11:15-11:30am	Muhammad Talha Afzal, Rutgers, The State University of New Jersey; Claire Jinqiu Yan, Rutgers, The State University of New Jersey; Huaxia Li, University of Michigan-Dearborn Miklos Vasarhelyi, Rutgers, The State University of New Jersey	Beyond The Bottom Line: Using Generative AI to Extract Narrative Financial Disclosures
11:30-11:45am	Susan Hermanson, Jenny Parlier, Lorraine Lee, UNC Wilmington	Accounting and Analytics: Substitutes or Complements?
11:45am-1:00pm	Lunch break (on your own)	
1:00-1:15pm	Fangbing Xiong, University of Missouri – Kansas City; Miklos Vasarhelyi, Rutgers University	Design AI Agent For Auditing: Applying Large Language Models (LLMs) And Retrieval Augmented Generations (RAG) To Audit Workflows
1:15-1:30pm	Aki Tomita, Toyo University	Evaluating Sustainability-Related Disclosures Using Text-Clustering Techniques
1:30-1:45pm	Zamil Al-Zamil, Majmaah University; Deniz Appelbaum, Montclair University; Robert Nehmer, Oakland University	Simulations of IoT: Measures of Audit Risk
1:45-2:00pm	Rabie A. Ramadan, University of Nizwa; Kaneez Fatima Sadriwala, University of Nizwa; Mohammed Abu Kausar; University of Nizwa; Muataz Salam Al-Daweri, University of Nizwa; Nadim K M Madi, University of Nizwa; Majid Khamis Al Alawi, Industrial Innovation Academy, Oman	A Multi-Modal Chatbot System with Dynamic SQL Generation for Payroll and HR Systems
2:00-2:15pm	Jiaqi Sun, Rutgers University; Hanchi Gu, Shanghai University of Finance and Economics; Jun Dai, Michigan Technological University	An AI-Driven Conversational Agent for Proactive Expense Reimbursement Compliance
2:15-2:45pm	AAA coffee break	
2:45-3:00pm	Sung Hwan Chai, Alliance Manchester Business School; Brian Nicholson, Alliance Manchester Business School; George Salijeni, Aston Business School;	Understanding the Impact of Generative AI on Professional Judgement



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	Leonid Sokolovskyy, Alliance Manchester Business School	
3:00-3:15pm	Muhammad Talha Afzal, Rutgers, The State University of New Jersey; Hussein Issa, Rutgers, The State University of New Jersey; Miklos Vasarhelyi, Rutgers, The State University of New Jersey	Leveraging Customer Reviews to Assess the Risk of Misstated Sales>Returns: Insights from Textual Analysis
3:15-3:30pm	Mfon Akpan, Northeastern State University	Predicting Critical Audit Matters: Leveraging AI for Enhanced Risk Assessment
3:30-3:45pm	Mauricio Codesso, Northeastern University; Eid Alotaibi, American University of Sharjah	From Prompting to Protocols: Enhancing Auditing with Large Language Models via the Model Context Protocol
3:45-4:00pm	Arion Cheong, Stevens Institute of Technology, Hoboken, NJ; Yanawut Klinkasorn, Rutgers, The State University of New Jersey	Revisiting Altman Z-Score through Explainable AI
4:00-4:15pm	Anna Vysotskaya, University of Lincoln	The Convergence of Quantum Computing, Blockchain, and AI in Accounting: Ethical Implications and Future Prospects
4:15-4:30pm	Jin Lee and Jun Dai	Closing remarks and Best Paper results
Dinner on your own		