

Speaker Profiles



Dr. Miklos Vasarhelyi

Director, Rutgers Accounting Research Center & Continuous Auditing & Reporting Lab 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. Michael Alles

Professor, Accounting Information Systems Department Rutgers Business School

Dr. Michael Alles is a Professor at the Department of Accounting and Information Systems at Rutgers Business School. Prior to Rutgers, he taught at the University of Texas at Austin, New York University and Southern Methodist University. Dr. Alles holds a PhD from Stanford Business School and a First Class Honors in Economics from the Australian National University. His research is on continuous auditing, management accounting and corporate governance. He is the editor of the International Journal of Disclosure & Governance, published by Palgrave Macmillan in London, and associate editor of the International Journal of Accounting Information Systems, as well as serving on the editorial boards of various other governance and AIS journals.



Dijo Alexander

Head of Technology - SAP

Dijo Alexander is the Head of Technology at SAP where he leads the Intelligence Augmentation R&D for enterprise learning and coaching management solutions. He is an adjunct faculty at the Lubar School of Business in University of Wisconsin-Milwaukee where he teaches various information technology management courses. As a practitioner scholar and research fellow at Weatherhead School of Management in Case Western Reserve University, Dijo conducts academic research on data and analytics driven decision-making. During his 25 years of technology career, Dijo has architected and managed several software solutions in manufacturing, supply-chain, service, and learning domains. He holds a BS in Mechanical Engineering from Kerala University in India, MS in Industrial Engineering from Marquette University and PhD in Management Science from Case Western Reserve University.



Dr. Deniz Appelbaum

Assistant Professor - Montclair State University

Dr. Deniz Appelbaum, Assistant Professor of the Department of Accounting and Finance at the Feliciano School of Business of 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. Dr. Appelbaum has published manuscripts in Accounting Horizons, Journal of Emerging Technologies in Accounting, Auditing: Journal of Practice and Theory, and in other academic and practitioner journals, based on her research regarding analytics, big data, and automation in financial auditing and fraud detection. Prior to teaching at Montclair State, her graduate research at Rutgers focused on financial fraud detection and prevention with automated analytics, data transparency of governmental financial reporting, analytical procedures in the external audit process, drones and robotics in auditing and accounting, and BlockChain and big data as audit evidence. While at Rutgers, Dr. Appelbaum worked with many large corporations and public entities, developing monitoring and fraud detection systems. Dr. Appelbaum continues to emphasize these streams of research with numerous projects and forthcoming publications, and with presentations at accounting organizations and at national and international conferences. Dr. Appelbaum emphasizes the use of data analytics and appropriate software tools in the classroom, to prepare accounting and auditing students for the technically advanced modern business environment. The accounting and auditing professions are currently

undergoing huge disruptions due to technical innovations, and Dr. Appelbaum is devoted to assisting her students to prepare for these changes.



Dr. Gerard (Rod) Brennan

Audit Technologies Director – Libra

Rod is Audit Technologies Director for Libra, a US-based (NY, NY) software company that automates and optimizes financial business processes for professionals who interact with distributed and decentralized technologies (i.e. Blockchain, Smart Contracts, DLT, Cryptocurrencies etc.) helping develop innovative / automated audit and reporting solutions. Rod is an audit practitioner, frequent speaker and published researcher on the topic of blockchain, continuous auditing / monitoring / analytics, he is the former Audit Director and NA Risk & Internal Control Officer for Siemens Corp. and an Adjunct Professor in Rutgers Univ. MBA program teaching “Advanced Auditing and Info Technology”. He is excited about helping develop the next generation of automated audit / reporting applications to provide assurance on DLT / Blockchains. He successfully defended his PhD thesis on "The Use of Intelligent Software to Enable Continuous Auditing". The research work included the design and development of an ERP (SAP) continuous auditing software model incorporating some of the latest continuous auditing research concepts. The model was co-developed with Rutgers Universities' Continuous Auditing Research Laboratory (CarLab) -- a leading Continuous Auditing research group. Rod continues to speak and do research in the area of automated audit and reporting for applications on DLT / Blockchains.



Cory Campbell

Assistant Professor of Accounting at Indiana State University

Cory Campbell is an Assistant Professor of Accounting at Indiana State University. Cory earned his BS from the University of Illinois, and MBA from Eastern Illinois University and a PhD from Case Western Reserve University. He is also licensed as a Certified Public Accountant (CPA). Additionally, he is both a Chartered Global Management Accountant (CGMA) and a Certified Fraud Examiner (CFE).

He has taught students at Indiana State University and Indiana University. Dr. Campbell will facilitate various workshops on Blockchain for the Indiana CPA Society as well as the AICPA this fall. His research focuses on the intersection between technology, finance, and accounting.



Dr. Maurício Codesso

***Continuous Auditing & Reporting Lab
Researcher***

Mauricio Codesso has a Ph.D. in Business Administration at the University of Santa Catarina, and currently, he is doing a Post-Doc in Accounting Information Systems at Rutgers Business School. He is a professor of undergraduate and postgraduate degrees in the disciplines of Accounting Information Systems, Text Mining, and Management Accounting. He has ten years of experience in ERP systems development and deployment, Business Intelligence, Machine Learning and Deep Learning.

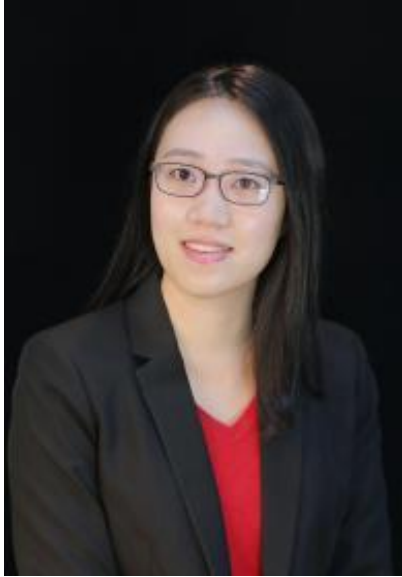


Eric E. Cohen

Consultant

Mr. Cohen is an accounting technology futurist, one of the original founders of XBRL, and a pioneer in accounting and audit technology and related assurance methodologies. A writer, teacher and trainer, he has taught accountants, academics, regulators, software developers and business people about the Internet, XBRL, standardized business reporting, audit data standards and electronic distributed ledgers, security and authentication, analytics, GRC and continuous auditing.

He has published hundreds of articles and columns for the business and academic press, and written or contributed to numerous books, including primary authorship of Accountant's Guide to the Internet, the first book about the relevance of the Internet to the accounting profession. An experienced global collaborator and standards developer, he is an expert to the ISO/TC 307 Blockchain and Distributed Ledger Technology effort and leads their study of interoperability , as well as working with a global network of specialists and academics in other standards development relevant to the accounting and audit process. With his client, Audit chain, he is collaborating to develop a Decentralized Continuous Audit and Reporting Protocol Ecosystem (tm) (DCARPE).



Dr. Jun Dai

Assistant Professor at Southwestern University of Finance and Economics

Jun Dai is an assistant professor at Southwestern University of Finance and Economics, China. She received her Ph.D. from Rutgers Business School in 2017. Her research interests lie in accounting information systems and continuous auditing. Recently, she has been dedicated to applying new technologies such as blockchain, industry 4.0, and data analytics to the auditing profession. Dr. Dai has published in prestigious academic journals and professional journals. These include Accounting Horizons, Journal of Information Systems, International Journal of Accounting Information Systems, Journal of Emerging Technologies in Accounting, and the CPA Journal. Her paper "Imagineering Audit 4.0" received 2016 NJ "Bright Idea Award", which is selected as one of the top 10 manuscripts among all publications of New Jersey state business faculty in 2016.



Carrie Gilstrap, CISA, MBA

IT Audit Manager at HP

Carrie is an IT Audit Manager within Internal Audit at HP. She manages IT SOX work, Operational IT Audits and is driving innovation through Robotics, CCM, and HP's S/4 implementation. She is a Certified Information Systems Auditor and holds an MBA. She joined HP in 2002.



Kathleen M. Hamm, J.D., LL.M

Board Member at Public Company Accounting Oversight Board

Kathleen M. Hamm was appointed a Board Member of the Public Company Accounting Oversight Board by the Securities and Exchange Commission in December 2017, and sworn in on January 2, 2018.

Board Member Hamm came to the PCAOB from Promontory Financial Group, where she was the global leader of securities and fintech services and senior strategic adviser to the chief executive officer on cyber solutions. Among other matters, she helped companies develop strategies to build into their systems and operations regulatory requirements and cybersecurity.

Board Member Hamm served at the U.S. Treasury Department from 2014 to early 2017, as counselor to the deputy secretary on cybersecurity and related governance, regulatory, compliance, and risk management issues facing the financial services sector. She assisted the deputy secretary in coordinating Treasury's strategic policy initiatives, domestically and internationally, through a cybersecurity expert group impaneled by the G-7 finance ministers and central bank governors. Board Member Hamm also led Treasury's cybersecurity working group, which helped develop, coordinate, and facilitate the implementation of the department's internal and external cybersecurity strategies and initiatives.

Prior to joining the Treasury, Board Member Hamm led Promontory Financial Group's Securities Practice Group, providing strategic advice and practical solutions to guide global and domestic financial regulators and companies through complex regulatory, compliance, risk management, and enforcement issues during the financial crisis and its aftermath. She also served as the independent compliance consultant in settled enforcement actions and conducted independent internal investigations.

Among her other positions, Board Member Hamm was a director, member of the executive committee, and chair of the regulatory oversight committee of a national securities exchange, having earlier served as the chief regulatory and compliance officer for another exchange. She was also an adjunct professor at the Georgetown University Law Center, teaching Corporate Controls, Compliance, and Governance. Board Member Hamm also served nearly a decade with the SEC in its Division of Enforcement where, as an assistant director, she managed and coordinated all aspects of three enforcement branches that investigated potential violations of the federal securities laws.

A graduate of the University at Buffalo, SUNY, with a B.S., summa cum laude, majoring in business administration and concentrating in the Registered Accounting Program, Board Member Hamm also holds a J.D., with honors, from the Duke University School of Law and earned her LL.M. in securities regulation, with distinction, from the Georgetown University Law Center, graduating first in her class.



Shahed Khalili

Managing Director of Strategy & Performance Governance solution - ACL

Shahed Khalili is Managing Director of Strategy & Performance Governance solution at ACL. He has 20 years of experience in the technology field. Over a decade that has been in financial intuitions, managing and building customer facing products services. In the past 5 years working at ACL, Shahed has delivered products for Risk, Compliance, and Audit professionals and has the experience of successfully completing numerous implementation engagements. Shahed is

a technology nerd, a creative problem solver, and has lots of on the job stories to share.



Dr. JT Kostman

Data Scientist, Mathematician, and Psychologist

Dr. JT Kostman is a Data Scientist, Mathematician, and Psychologist. He has been recognized by his peers, the press, and professional associations as one of the world's leading Data Strategists and experts in Applied Artificial Intelligence and Cognitive Computing.

JT has hunted terrorists for U.S. Intelligence Agencies, tracked criminal networks for the FBI, advised on analytic strategies for the Department of Defense, and led social media analysis for the 2012 Obama Campaign. In the corporate sector, he developed Digital Media Marketing solutions for Digitas, served as Chief Data Officer for Time Inc, Chief Data Scientist for Samsung, and on the Board of Advisors for Reimagine Holdings. Dr. Kostman presently leads the development of AI and leading-edge technology solutions for Grant Thornton.



Brian Miller, CPA, CFE

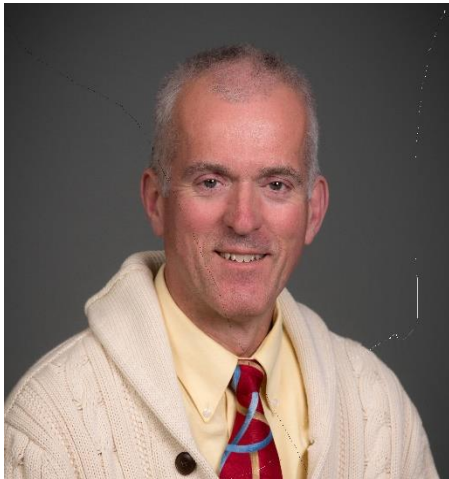
BDO National Partner – Audit Transformation & Innovation

Brian is an audit partner with over 16 years of public accounting experience including working with public and private companies ranging in size from development stage companies to public companies with multi-national operations.

As BDO's National Audit Transformation & Innovation partner, Brian sponsors the BDO USA and BDO Global Audit Data Analytics initiatives, and BDO USA Audit Innovation initiative. Brian is also the partner sponsor of the BDO Global Portal. Brian works closely with the firm's leaders to set audit innovation strategies, evaluate short term and long term priorities, and to establish the measures of positive impact to BDO's future while nurturing a global culture of convergence and imagination.

Beginning in 2015, Brian represented BDO on the AICPA Audit Data Analytics working group, contributing portions of the recently issued AICPA Guide to Audit Data Analytics. The guide is meant to encourage auditors to make greater use of technology in audits.

Brian is currently serving as Chair on the Rutgers AICPA Data Analytics Research ('RADAR') initiative, focusing on advanced integration of data analytics into the audit process, and demonstrating, through research, how modern technologies can advance the public accounting profession. In 2013, Brian received BDO's annual Ben Neuhausen Award for ongoing demonstration of outstanding commitment to audit professionalism.



Dr. Robert Nehmer

Professor at the School of Business Administration of 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. He has published in journals including Annals of Operations Research, Journal of Information Systems, International Journal of Disclosure and Governance, Journal of Emerging Technologies in Accounting and International Journal of the Mathematics of Operational Research. Dr. Nehmer is currently working in the area of emerging technologies in accounting. He has recently co-authored several papers on the use of drones in auditing. His work in this area

has helped lead to an on-going research project with KPMG, one of the Big Four audit firms. He is also working on distributed ledger technologies (Blockchain), cloud-based systems and financial ontologies. Dr. Nehmer teaches courses in assurance and accounting information systems to graduate and undergraduate students. He received his doctorate, masters, and bachelor degrees in Accountancy from the University of Illinois - Urbana/Champaign. He is an active member of the American Accounting Association, the Information Systems Audit and Control Association, XBRL-US, and the Object Management Group's Finance Domain Task Force.



Vikram M Panjwani

Partner, Risk Assurance - PwC

Vikram is a Partner in the New York Financial Services Risk Assurance practice with over 17 years of experience working with clients to address a wide range of internal control, technology and operational risk related solutions. Vikram specializes in operations and technology risks and controls third party assurance/internal controls assessment and reporting (e.g. SOC2, SOC2+,SSAE 16, AUP, AT 101) and has lead the delivery of third party assurance solutions for a number of transaction and trade processing, asset servicing and asset management clients covering operations in areas such as card and merchant services, prime brokerage, trade processing, securities clearing and settlement, investment advisory, trust and custody and pricing services. He has worked with multiple Fortune 500 companies in assessing, evaluating and optimizing their existing control environment.

Vikram has a global experience working with global financial services in multiple countries. He has led the development of a control framework across various taxonomies for many financial services clients during their Initial Public Offering and subsequent regulatory/third part expectations. In addition, his primary area of focus is designing strategies for deploying technology audit in large financial services organizations and transaction processors

In addition to being a Certified Public Accountant, Vikram is also a Chartered Accountant, Certified Information Systems Auditor and a Certified Information Systems Security Professional. Vikram has been on the board of many nonprofit organizations focused on controls education and implementation.

Education and certifications

- Certified Public Accountant – NY, NJ, CA
- Chartered Accountant - India
- Certified Information Systems Auditor
- Certified Information Systems Security Professional



Dr. Daniel E. O'Leary

Professor at the University of Southern California

Daniel O'Leary is a Professor in the Marshall School of Business at the University of Southern California, focusing on emerging technologies, business processes, crowdsourcing, innovations and social media. Dan received his Ph. D. from Case Western Reserve University. He is the former editor of IEEE Intelligent Systems, Journal of Emerging Technologies in Accounting and current editor of John Wiley's Intelligent Systems in Accounting, Finance and Management. His book, Enterprise Resource Planning Systems, published by Cambridge University Press, has been translated into both Chinese and Russian. Much of Professor O'Leary's research has studied emerging technologies and their use in business settings.



Kevin Simon

Product Lead, Analytics – Caseware Analytics

Kevin holds a degree in Computer Engineering from the University of Toronto, and has spent his career gradually moving from solving technical problems, to using data and technology to provide valuable business insights.

Kevin has moved through various industries, from point-of-sale technology to operations management, mobile device management and now financial technology. The common theme throughout has been the acquisition, processing, and presentation of data to produce products that solve relevant business issues.

In his current position at CaseWare, Kevin is responsible for cloud and desktop analytics solutions for auditors.



Dr. Rajendra Srivastava

Professor Emeritus of Accounting & Information Systems in the School of Business, University of Kansas.

Rajendra P. Srivastava is Professor Emeritus of Accounting & Information Systems in the School of Business, University of Kansas. He has been the EY Professor at the KU School of Business for 24 years (August 1995 - July 2018), and served as the Director of EY Center for Auditing Research and Advanced Technology during 1995 - 2015. He holds a Ph.D. in accounting from the University of Oklahoma, Norman (1982) and a Ph.D.

in physics from Oregon State University, Corvallis (1972). Professor Srivastava has published over 100 academic articles. His publications have appeared in such prestigious journals as *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Decision Support Systems*, *International Journal of Approximate Reasoning*, *Journal of Accounting Research*, *Journal of Management Information Systems*, *Journal of Physics*, *Physical Review*, and many other accounting, AI, and physics journals. He pioneered the application of Dempster-Shafer Theory of Belief Functions to audit judgment and was elected to serve on the Board of the Belief Function Application Society (BFAS) from 2010-2014. He received the 2017 Award for Notable Contribution to AIS Literature from the AIS Section of American Accounting Association, and 1996 Award for Notable Contribution to AI & Expert Systems Research in Accounting from the AI/Emerging Technology Section of the American Accounting Association. He is currently serving as an Editor of *Journal of Information Systems* of the IS Section of the American Accounting Association (AAA), and as Associate Editor of *Journal of Emerging Technologies in Accounting* of the SET Section of AAA, and Associate Editor of *International Journal of Accounting Information Systems (IJ AIS)*, and has served in the past as an Associate Editor of *Journal of Information Systems*. He has been a member of the Editorial and Review Board of several journals including: *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Indian Accounting Review*, *International Journal of Auditing*, and *International Journal of Accounting and Information Systems*. Professor Srivastava served as the President/Chairman of the AI/Emerging Technology Section of American Accounting Association during 1994-95.

In addition to academic publications, Professor Srivastava's research has resulted into patentable ideas. FRAANK and SeekiNF are the two such technologies. In addition to the expertise in decision making under uncertainty using Dempster-Shafer theory of belief functions, Professor Srivastava has been involved in conducting research on XBRL (Extensible Business Reporting Language) and has published several articles related to this topic. Based on his academic achievements, India International Friendship Society, New Delhi, India, awarded him "Glory of India Award" in 2010. In October 2017, Innovation and Collaboration Division of The University of Kansas awarded him "2017 Baxendale Innovation Award" for the outstanding research, innovation, and contributions to commercialization of KU technology.



Meredith Trąbińska, CISA, CIA, MBA

Sr. Program Manager at HP

Meredith is a Sr. Program Manager for the Intelligent Automation program within HP's Finance Innovation Office. She manages front-end opportunity engagement, program governance, risk and compliance. She is a Certified Information Systems Auditor and a Certified Internal Auditor and holds an MBA. She joined HP in 2001.



Ed Wilkins

Audit & Assurance partner- Deloitte & Touche LLP

Ed Wilkins, an Audit & Assurance partner with 36 years of experience, currently co-leads Deloitte's Audit Analytics Practice and has served some of Deloitte's most prominent global insurance companies and health plans as lead client service partner, advisory partner, or engagement quality control review partner. Ed's clients in the insurance industry range from small captives to Fortune 50 companies, direct and reinsurers, and all sectors within the insurance industry. He also assists clients in meeting with various state insurance regulators on complex statutory accounting issues as the Firm's NAIC/American Institute of Certified Public Accountants

(AICPA) task force member and attends NAIC meetings.

In addition, Ed has served as Deloitte's US insurance audit & assurance leader and developed various simulation tools used for training in the insurance industry.

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