

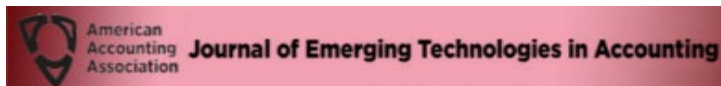
Hosted by:

AUS | الجامعة الأميركية في الشارقة
American University of Sharjah

RUTGERS
Rutgers Business School
Newark and New Brunswick

65th World Continuous Auditing and Reporting Symposium (WCARS)

In association with:



Hosted by American University of Sharjah, Rutgers Accounting Research Center
(RARC) Continuous Auditing and Reporting Laboratory (CAR Lab)

65TH WCARS ORGANIZING COMMITTEE

Dr. Miklos Vasarhelyi, Symposium Founder and Chair; Director, Rutgers Accounting Research Center and Continuous Auditing and Reporting Lab; KPMG Distinguished Professor of Accounting Information Systems, Rutgers University

Dr. Eid Alotaibi, Symposium Co-chair; Assistant Professor, Department of Accounting and Information Systems, American University of Sharjah

Dr. Abed Al-Nasser Abdallah, Symposium Committee Member; Head and Professor, Department of Accounting and Information Systems, American University of Sharjah

Dr. Dan Palmon, Symposium Committee Member; Professor and William J. von Minden Chair in Accounting, Professor of Accounting Information Systems, Rutgers University

Dr. Helen Brown-Liburd, Symposium Committee Member; Associate Director, Rutgers Accounting Research Center and Continuous Auditing and Reporting Lab; Associate Professor of Accounting Information Systems, Rutgers University

A total of 8 CPE credits in auditing will be awarded for this program. Rutgers Business School is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARRegistry.org.

65TH WCARS SYMPOSIUM

Date: Thursday, December 4, 2025

Location: American University of Sharjah, UAE

Venue: Jafar Center, School of Business Administration

9:30 AM Registration and Coffee

10:00 AM **Session 1: Opening**

Dr. Abed Al-Nasser Abdallah, Professor of Accounting and Head, Department of Accounting and Information Systems, American University of Sharjah

Dr. Narjess Boubakri, Dean and Professor of Finance, School of Business Administration, American University of Sharjah

Dr. Steven Griffiths, Professor and Vice Chancellor for Research at the American University of Sharjah

10:30 AM **Session 2: Keynote Speakers**

Dr. Miklos Vasarhelyi, KPMG Distinguished Professor and Director, Rutgers Accounting Research Center and the Continuous Auditing and Reporting Lab

Dr. Yvonne Hinson, Chief Executive Officer, American Accounting Association

Dr. Helen Brown-Liburd, Associate Director of Continuous Auditing and Reporting Lab; Associate Professor of Accounting at Rutgers University; Member, PCAOB Data and Technology Task Force

11:45 AM COFFEE BREAK

11:55 AM **Session 3: Known Knowns and Unknown Unknowns: The Big Capture of Data in The Age of AI**

Dr. Michael Alles, Professor, Rutgers Business School

12:20 PM **Session 4: The AI initiatives in the United Arab Emirates**

AbdAllah S. Abualreesh CFA, Managing Partner, I3H Investment LLC; former Head of Economic Research, Abu Dhabi Department of Economic Development

12:45 PM LUNCH BREAK

1:45 PM **Session 5: Panel Discussion: The Future of Accounting in the Age of AI**
Moderator: Dr. Feras M. Salama, Professor of Accounting, American University of Sharjah

Panelists:

Dr. Ashraf Khallaf, Professor of Accounting, American University of Sharjah

Dr. Kimberley Gleason, Professor of Finance, American University of Sharjah

Mohamed AlMheiri, CPA, CIA, CMA, Chief Audit Executive, Emarat - Emirates Petroleum Company

Khalid Al Hammadi, Head of Internal Audit, Dubai Taxi Company PJSC

2:15 PM **Session 6: AI and Emerging Technologies in Audit Quality and Digital Assurance**

Anuruddika Ratnamalala Bandaralage, University of Vaasa, Vaasa, Finland

Dr. Mikko Ranta, University of Vaasa, Vaasa, Finland

Dr. Nirmalee Raddatz, University of Memphis, Memphis, TN, United States

Paul Raddatz, University of Memphis, Memphis, TN, United States

Paper: "Enhancing Audit Quality in ESG Disclosures through Blockchain and Artificial Intelligence: A Textual Analysis of Public Reports"

Discussant: Dr. Siddharth Purohit, UCD Michael Smurfit Graduate Business School

Dr. John McCallig, UCD Michael Smurfit Graduate Business School, Dublin, Ireland

Dr. Birendra Mishra School of Business University of California Riverside, United States

Dr. Siddharth Purohit, UCD Michael Smurfit Graduate Business School, Dublin, Ireland

Paper: "Designing Transparency into a Digital Workflow that Confirms Receivables using Blockchain and Zero-Knowledge Proofs"

Discussant: Dr. Kitae Kum, College of Staten Island

3:15 PM COFFEE BREAK

3:30 PM **Session 7: Artificial Intelligence in Audit and Predictive Assurance**

Dr. Kitae Kum, College of Staten Island, New York, United States

Paper: "Enhancing Accessibility of Investment Insights with Large Language Models: Integrating Analyst Revisions and Institutional Holdings"

Discussant: Dr. Sohee Kim, Missouri State University

Dr. Awwad Alnesafi, Al Yamamah University

Paper: "Artificial Intelligence (AI) and The Future of Audit: Synergy of Effectiveness and Predictive Risk Assessment in Auditing"

Discussant: Dr. Meehyun Kim, American University of Sharjah

4:30 PM **Session 8: Artificial Intelligence in Continuous Audit and ESG Assurance**

Jeonghoon Oh, Rutgers Business School

Dr. Sohee Kim, Missouri State University

Dr. Miklos Vasarhelyi, Rutgers Business School

Paper: "Smart Assurance: An Auditor's Framework for XBRL-Enabled ESG Assurance"

Discussant: Dr. Meehyun Kim, American University of Sharjah

Saad Binmohayya, National Center for Government Resources Systems (NCGR)

Mohammed Alyami, National Center for Government Resources Systems (NCGR)

Mohammed Balamsh, National Center for Government Resources Systems
(NCGR)

Paper: "AI-Powered Continuous Auditing: A Conceptual Framework for
Strengthening Resilience in a Proactive Manner within the Realm of Accounting
Practices"

Discussant: Dr. Awwad Alnesafi, Al Yamamah University

5:30 PM Closing Remarks and Best Paper / Best Presentation Awards

Dr. Miklos Vasarhelyi, KPMG Distinguished Professor and Director, Rutgers Accounting
Research Center and the Continuous Auditing and Reporting Lab

7:30 PM GALA DINNER