

CHANYUAN (ABIGAIL) ZHANG

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Education

09.2017-Present	Rutgers, the State University of New Jersey, USA	Ph.D. Accounting and Information Systems
09.2016-06.2017	Southwestern University of Finance and Economics, China	M.S. Finance
09.2012-06.2016	Southwestern University of Finance and Economics, China	B.S. Finance and Accounting

Research

Applications and impacts of emerging technologies, especially Machine Learning (ML), Robotic Process Automation (RPA), and Artificial Intelligence (AI), on audit.

Academic Publications

- Zhang, C. (2019). Intelligent Process Automation in Audit. *Journal of Emerging Technologies in Accounting*: Fall 2019, Vol. 16, No. 2, pp. 69-88. <https://doi.org/10.2308/jeta-52653>
- Cho, S., Vasarhelyi, M. A., and Zhang, C. (2019). The Forthcoming Data Ecosystem for Business Measurement and Assurance. *Journal of Emerging Technologies in Accounting*: Fall 2019, Vol. 16, No. 2, pp. 1-21. <https://doi.org/10.2308/jeta-10699>
- Cho, S., Sun, T., Vasarhelyi, M. A., and Zhang, C. (2020). Learning from Machine Learning in Accounting and Assurance. *Journal of Emerging Technologies in Accounting*. Forthcoming in Spring 2020.

Services

PCAOB 2020 Annual Inspections Training - Instructed audit automation	2020.2.20
AICPA Robotic Process Automation course modules - Authored and instructed the course modules https://www.aicpastore.com/ManagementAccounting/FutureofFinance/robotic-process-automation-fundamentals-for-accounting/PRDOVR~PC-188710/PC-188710.jsp	2018.09- 2018.12
<i>Journal of Emerging Technologies in Accounting</i> - Editorial assistant - Anonymous reviewer	2017.09 - Present
<i>Accounting Horizons</i> - Anonymous reviewer	2019.08 - Present
<i>International Journal of Accounting and Information Systems</i> - Anonymous reviewer	2020.02- Present

Working Papers

- Zhang, C., Cho, S., and Vasarhelyi, M. A. (2020). Predict Audit Quality using Machine Learning. Rutgers University. Working Paper.
- Zhang, C. and Thomas, C. (2020). Audit Process Automation and Process Redesign: An Exploratory Implementation. Rutgers University. Working Paper.

Work in Progress

- Rozario, A. and Zhang, C. (2020). Are the Uses of Artificial Intelligence Influencing Firms' Internal Information Quality? Stevens Institute of Technology. Work in Progress.
- Mantelaers, E., Cheong, A., Vasarhelyi, M.A., and Zhang, C. (2020). Algorithmic Transaction-Level Assessments (ATLAS): A Set of Experiments. Rutgers University. Work in Progress.

Professional Publications

- Cho, S., Cheong, A., Vasarhelyi, M.A., and Zhang, C. (2020). Smart Audit: the digital transformation of audit. European Court of Auditors Journal.
<https://www.eca.europa.eu/en/Pages/NewsItem.aspx?nid=13397>
- Cohen, M., Rozario, A., and Zhang, C. (2019). *Exploring the Use of Robotic Process Automation (RPA) in Substantive Audit Procedures: A Case Study*. The CPA Journal, July 2019 Issue.
<https://www.cpajournal.com/2019/08/14/exploring-the-use-of-robotic-process-automation-rpa-in-substantive-audit-procedures/>
- Zhang, C., Rozario, A., and Vasarhelyi, M. (2019). *Examining Automation in Audit*. International Federation of Accountants (IFAC) Global Knowledge Gateway. <https://www.ifac.org/global-knowledge-gateway/audit-assurance/discussion/examining-automation-audit>
- Zhang, C., Dai, J., and Vasarhelyi, M.A. (2018). *The Impact of Disruptive Technologies on Accounting and Auditing Education: How Should the Profession Adapt?* The CPA Journal, September 2018 Issue, Featured. <https://www.cpajournal.com/2018/09/13/the-impact-of-disruptive-technologies-on-accounting-and-auditing-education/>
- Zhang, C. (2018). *Beyond robotics: How AI can help improve the audit process*. AICPA Blogs. 2018
<https://blog.aicpa.org/2018/08/beyond-robotics-how-ai-can-help-improve-the-audit-process.html>

Awards

- Best Paper Award at 2019 AIS Educators Conference, Denver
- “Intelligent Audit Process Automation: A New Catalyst for Continuous Audit”
- Best PhD Student Presentation at 2019 AAA Strategic and Emerging Technologies (SET) workshop, San Francisco
- “Intelligent Process Automation in E-Commerce Audit”

Teaching

Information Technology (Professional Accounting MBA), Rutgers Business School	Summer 2019
Introduction to Managerial Accounting (Undergraduate), Rutgers Business School Course link: https://www.youtube.com/results?search_query=chanyuan+%28abigail%29+zhang	Spring 2018, Fall 2018, Spring 2019

Conference Presentations	
2020 American Accounting Association (AAA) midyear meeting, Orlando, USA	2020.1
Accounting Horizons Conference on “Data Analytics in Accounting”	2019.12
47th World Continuous Auditing and Reporting Symposium (47 WCARS), Newark, USA	2019.11
11th Biennial Symposium on Information Integrity and Information Systems Assurance, Toronto, Canada	2019.10
2019 American Accounting Association (AAA) annual meeting, San Francisco, USA	2019.8
46th World Continuous Auditing and Reporting Symposium (46 WCARS), Salvador, Brazil	2019.6
45th World Continuous Auditing and Reporting Symposium (45 WCARS), Florianopolis, Brazil	2019.6
2019 Accounting Information Systems (AIS) Educator Conference, Denver, USA	2019.6
44th World Continuous Auditing and Reporting Symposium (44 WCARS), Savilla, Spain	2019.3
2019 American Accounting Association (AAA) mid-year meeting	2019.01
43rd World Continuous Auditing & Reporting Symposium (43 WCARS), Newark, USA	2018.11
2018 American Accounting Association (AAA) annual meeting	2018.8
Invited Speech	
Process, Risk & Technology Summit: Adapting to Change in a World of Evolving Technology, NJ, USA	2019.6