



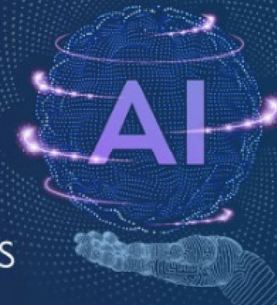
DIPARTIMENTO
DI SCIENZE AZIENDALI
MANAGEMENT
& INNOVATION SYSTEMS



THE 1ST INTERNATIONAL WORKSHOP ON EMERGING ISSUES IN AUDITING:

THE ADVENT OF ARTIFICIAL INTELLIGENCE AND FUTURE ROADS
(EIA WORKSHOP & JIAAT 2024)

11 LUGLIO 2024 | REGINNA PALACE HOTEL MAIORI (SA)



14:30-15:15 PLENARY SESSION (PLS1)

- 14:30-14:45 *Valerio Antonelli* - Welcome speech
Professor of Auditing, University of Salerno
- 14:45-15:15 *Stergios Leventis* - "Publishing in JIAAT and other journals"
Professor of Accounting, International Hellenic University,
Thessaloniki Editor-in-Chief, Journal of International
Accounting, Auditing and Taxation

15:30-18:00 PARALLEL SESSION (PAS1) *

- CHAIR:** *Rosa Lombardi*
Professor of Business Administration,
University of Rome "La Sapienza"
- 15:30-16:00 *Raffaele D'Alessio, Emanuela Mattia Cafaro, Lucia Lauri, Valerio Antonelli*
Small Firms, Big Changes: The impact of AI in the Italian
audit market FP
- 16:00-16:30 *Lucia Lauri, Matteo Carollo, Francesco Bardozzo, Emanuela Mattia Cafaro, Raffaele D'Alessio, Roberto Tagliaferri*
Exploring the Efficiency of GPT Models in Automating Trial
Balance Mapping: Applications and Insights FP
- 16:30-17:00 *Isabella Lucut Capras, Giuseppe Nicolo', Achim Monica Violela, Tartaglia Polcini Paolo*
The impact of audit quality on corporate fraud: evidence
from European companies FP
- 17:00-17:30 *Qurat Ul Ain, Hafiz Mustansar Javaid, Emanuela Mattia Cafaro, Raffaele D'Alessio, Luca Sensini*
Audit Quality and Environmental Performance: Focusing
on Greenhouse Gas Emissions FP
- 17:30-18:00 *Tina Vuko, Slavko Šodan, Ivana Perica*
Going Concern Prediction - A Horse Race between
Traditional and Regularization Models FP

15:30-18:15 PARALLEL SESSION (PAS2) **

- CHAIR:** *Francesca Manes Rossi*, Professor of Public Management,
University of Naples "Federico II"
- 15:30-15:45 *Francesca Manes Rossi, Marco Bisogno, Isabel Brusca, Sandra Cohen*
Assurance on public sector sustainability reporting: a new
fad or a new challenge? EA
- 15:45-16:00 *Stefania Mierlita-Pantea, Adriana Tiron-Tudor, Francesca Manes-Rossi*
Stakeholder Engagement through Comment Letters: FASB's
guidance on Crypto Asset Accounting and Disclosure EA
- 16:00-16:15 *Gaetano Rago, Grazia Marcello*
Bridging the Gap: Enhancing Audit Quality through
Comprehensive Education on Statistical Sampling in Italy EA
- 16:15-16:30 *Salvatore Principale, Rosa Lombardi, Maria Rita Filocamo*
Digital transformation and organizational work: implications
for relational capital EA

- 16:30-16:45 *Gaetano Matonti, Cristina Góis, Giuseppe Iuliano, Gennaro Maione*
The Selection of an Auditor for the Assurance of the
Sustainability Report: An International Investigation EA
- 16:45-17:00 *Lucia Lauri, Simone Sessa, Raffaele Marcello, Michele Bigoni*
Governance Insights: Driving Audit Quality in Europe's Market
Leaders EA
- 17:00-17:15 *Adriana Tiron-Tudor, Delia Dellu, Anca Pianoschi*
How Big data and Data analysis transform the auditor's
fraud detection EA
- 17:15-17:30 *Giovanni Vaia*
Machine Learning in Goodwill Impairment Practices: A Model
for Prediction and Pathways for Future Research EA
- 17:30-17:45 *Roberto De Luca, Alessandra Pagani*
Climate-related risks and stranded assets in audit reports:
evidence from Italy EA
- 17:45-18:15 *Dawuda Abudu, Salman Syed Ahmed*
The challenges associated with the Internal Audit Practice
and their impact on its Performance: Empirical Evidence
from Listed Companies in Ghana FP

18:15-19:15 PLENARY SESSION (PLS2)

- CHAIR:** *Valerio Antonelli*, Professor of Auditing, University of Salerno
- 18:15-18:45 *Yves Gendron*, Professor of Accounting, Université Laval
Co-Editor-in-Chief, Critical Perspectives on Accounting
"From 'audit machines' to tech-savvy auditors: Auditors quest
for professional security in respect to digital transformation"
(with Pier-Luc Lajoie)
- 18:45-19:15 *Carolyn Cordery*, Adjunct Professor, School of Accounting
and Commercial Law Co-Editor-in-Chief, Accounting History
"Cybersecurity in the digital age: Do public sector auditors
have a future role in public governance?" (with Tarek Rana)

TIME	ACTIVITY
14:00 - 14:30	Registration and Welcome SALA RIVOLI
14:30 - 15:15	Plenary session (PLS1) SALA RIVOLI
15:30 - 18:00	Parallel session (PAS1) SALA RIVOLI
15:30 - 18:15	Parallel session (PAS2) SALA QUADRATA
18:15 - 19:15	Plenary session (PLS2) SALA RIVOLI
20:30 - 24:00	Gala Dinner and Live Show

*The full paper will be presented as follows: The presenting author is invited to deliver a 15-minute presentation, followed by a 10-minute discussion and a 5-minute Q&A session.

**The extended abstract will be presented as follows: The presenting author is invited to deliver a 10-minute presentation, followed by a 5-minute Q&A session.

