CHANYUAN (ABIGAIL) ZHANG PARKER
The University of Texas at San Antonio
Carlos Alvarez College of Business
One UTSA Circle, San Antonio, TX 78249-3209
Office: BB 4.03.60
(210) 458-5243 • abigail.parker@utsa.edu, Personal Website, Google Scholar Page

ACADEMIC EMPLOYMENT

| 2023 - present | The University of Texas at San Antonio | Assistant Professor of Accounting |
| 2022 - 2023 | Rutgers, the State University of New Jersey | Visiting Assistant Professor |

EDUCATION

2022	Rutgers, the State University of New Jersey, United States	Ph.D. in Accounting and Information Systems
2017	Southwestern University of Finance and Economics, China	Master of Finance
2016	Southwestern University of Finance and Economics, China	B.S. in Finance and Accounting

RESEARCH INTERESTS

Auditing, Financial Reporting Quality, Artificial Intelligence, Machine Learning

PEER-REVIEWED PUBLICATIONS

Zhang, C., Issa, H., Rozario, A., and Soegaard, J. (2023). Robotic process automation implementation case studies in accounting: a beginning to end perspective. *Accounting Horizons*. Research selected as relevant research by the profession and included by the California CPA as a one credit course for CPE. (ABDC Ranking A)

Zhang, C., Cho, S., and Vasarhelyi, M.A. (2022). Explainable artificial intelligence (XAI) in auditing. *International Journal of Accounting Information Systems,* 46, 100572. (ABDC Ranking A)

Zhang, C. and Vasarhelyi, M.A. (2022). How to teach a 14-week robotic process automation course for accounting students. *Issues of Accounting Education*, 37(3), 21-39. (ABDC Ranking A)

Zhang, C., Thomas, C., and Vasarhelyi, M.A. (2021). Attended automation in audit: A framework and a pilot implementation. *Journal of Information Systems,* 36(2), 101-124. (ABDC Ranking A)

Zhang, C. (2019). Intelligent process automation in audit. *Journal of Emerging Technologies in Accounting, 16*(2) 69-88. (ABDC Ranking B)

WORKING PAPERS

Can Machine Learning Improve Abnormal Accrual Estimates? With Lanxin Jiang (Rutgers), Yu Gu (Rutgers), and Lei Zhao (Saint Louis University). **Revise and Resubmit at Journal of Accounting Research (JAR)**. (ABDC Ranking A*; FT 50). (First author)

Predicting Material Misstatements Using Machine Learning. With Lanxin Jiang (Rutgers), Soohyun Cho (Rutgers), and Miklos Vasarhelyi (Rutgers). **Revise and Resubmit at The Accounting Review (TAR).** (ABDC Ranking A*; FT 50). (First author)

Towards A Real-Time Financial Statement Fraud Detection Using Machine Learning. With Lanxin Jiang (Rutgers) and Miklos Vasarhelyi (Rutgers). Accepted for presentation at the 2023 PCAOB Conference on Auditing and Capital Markets. **Revise and Resubmit at Management Science.** (ABDC Ranking A*; FT 50).

Synergizing Auditors and Machines: Evidence from Going Concern Assessment. With Yu Gu (Rutgers) and Miklos Vasarhelyi (Rutgers). Accepted for presentation at the 2023 PCAOB Conference on Auditing and Capital Markets. (First author). **Revise and Resubmit at Journal of Accounting and Public Policy**. (ABDC Ranking A)

Using Explainable AI to Detect Financial Statement Fraud. With Nerissa Brown (University of Illinois Urbana-Champaign) and Andrea Rozario (University of Illinois Urbana-Champaign). Under Review at The Accounting Review.

AI Disclosure in Annual Reports: Evolution, Determinants, and Capital Market Participants' Perceptions. With Andrea Rozario (University of Illinois Urbana-Champaign) and Divya Anantharaman (Rutgers). Under Review at Journal of Business Ethics.

Generative Artificial Intelligence and Information Quality. With Hilal Atasoy (Ruters), Nerissa Brown (University of Illinois Urbana-Champaign), Henock Louis (Penn State University), and Andrea Rozario (University of Illinois Urbana-Champaign). Preparing submission at MISQ.

Artificial Intelligence and Financial Reporting Quality. With Divya Anantharaman (Rutgers) and Andrea Rozario (University of Illinois Urbana-Champaign). Accepted for presentation at the 2022 PCAOB Conference on Auditing and Capital Markets.

Examine the Reliability of Explainable AI Applied in Financial Statement Audits. With Kyungha Lee (Rutgers), Soohyun Cho (Rutgers), and Marco Schreyer (Universität St.Gallen).

Can Machine Learning Improve Goodwill Impairment Prediction? With Divya Anantharaman (Rutgers), Elizabeth Chuk (UC Irvine), Yue Liu (Rutgers).

EDITORIAL BOARD

Journal of Emerging Technologies in Accounting
- Associate editor (2025.01 – Present)
- Ad hoc anonymous reviewer (2017.09-Present)

Accounting Horizons
- Ad hoc anonymous reviewer (2019.08 – Present)

British Accounting Review
- Ad hoc anonymous reviewer (2023.01 – Present)

International Journal of Accounting and Information Systems
- Ad hoc anonymous reviewer (2020.02 – Present)

Journal of Accounting Literature
- Ad hoc anonymous reviewer (2024.05 – Present)

Behavioral Research in Accounting
- Ad hoc anonymous reviewer (2022.01 – Present)

INVITED PUBLICATAIONS

Cheong, A., Duan, K., Huang, Q., Vasarhelyi, M. A., & **Zhang, C.** (2022). The Rise of Accounting: Making Accounting Information Relevant Again with Exogenous Data. *Journal of Emerging Technologies in Accounting*, 19(1), 1-20.

Bora, I., Dai, J., Duan, K., Vasarhelyi, M. A., & **Zhang, C**. (2021). The transformation of government accountability and reporting. *Journal of Emerging Technologies in Accounting*, 18(2), 1-21.

Cho, S., Sun, T., Vasarhelyi, M. A., & **Zhang, C.** (2020). Learning from machine learning in accounting and assurance. *Journal of Emerging Technologies in Accounting*. 17(1) 1–10.

Cho, S., Vasarhelyi, M. A., & **Zhang, C.** (2019). The forthcoming data ecosystem for business measurement and assurance. *Journal of Emerging Technologies in Accounting*: 16(2) 1-21.

PROFESSIONAL PUBLICATIONS

Vasarhelyi, M.A., Cho, S., Cheong, A., & **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., & **Zhang, C.** (2019). Exploring the use of robotic process automation (RPA) in substantive audit procedures: A case study. *The CPA Journal*. https://www.cpajournal.com/2019/08/14/exploring-the-use-of-robotic-process-automation-rpa-in-substantive-audit-procedures/

Zhang, C., Rozario, A., & 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, & Vasarhelyi, M.A. (2018). The impact of disruptive technologies on accounting and auditing education: How should the profession adapt? *The CPA Journal*. 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*. https://blog.aicpa.org/2018/08/beyond-robotics-how-ai-can-help-improve-the-audit-process.html

TEACHING

Accounting Information Systems - Undergraduate, University of Texas at San Antonio	Fall 2023 - present
Audit Analytics - Undergraduate, Rutgers Business School	Spring 2023
Accounting Information Systems – Undergraduate, Rutgers Business School	Fall 2022
Auditing – Undergraduate, Southwestern University of Finance and Economics, China (remote teaching)	Fall 2021
Robotic Process Automation in Accounting and Assurance – Master of Accountancy, Rutgers Business School	Fall 2020
Information Technology in Accounting and Assurance – Professional Accounting MBA, Rutgers Business School	Summer 2019
Introduction to Managerial Accounting – Undergraduate, Rutgers Business School	Spring 2019 Fall 2018 Spring 2018

INVITED SPEECHES/WORKSHOPS

Applications of Artificial Intelligence in Auditing
- Workshop speaker at the PCAOB inspector training lunch and learn sessions (Oct 2024)

Artificial Intelligence in Accounting
- Keynote speaker at the 2024 AAA Spark meeting (June 2024)

Robotic Process Automation Webinar at Government Finance Officers Association (April 2024)
- Panelist

Explainable AI in auditing
- Workshop speaker at the 2023 UWCISA Symposium

Machine Learning research opportunities
- Workshop speaker at the 2023 AIS midyear new scholar consortium

Robotic Process Automation research opportunities
- Keynote speaker at the 2020 JIS Workshop on Robotic Process Automation (RPA) Research

AWARDS

Accounting Information Systems Section 2023 midyear meeting outstanding dissertation award	2023.01
Best faculty presentation at 2021 AAA Strategic and Emerging Technologies (SET) workshop, virtual	2021.08
- Coauthored paper "Robotic process automation implementation case studies in accounting: a beginning to end perspective" presented by faculty coauthor.	
Winner of the "2021 Dean's Competition for Summer Ph.D. Research Assistants"	2021.04
Best PhD Student Presentation at 2019 AAA Strategic and Emerging Technologies (SET) workshop, San Francisco	2019.08
For the paper "Intelligent process automation in audit"	
Best Paper Award at 2019 AIS Educators Conference, Denver	2019.06
- For the paper "Intelligent process automation in audit"	

PODCAST

CPA Canada (2024, June)
Matzke, S. (Host). (2021, April) PRA: Robotic Process Automation, American Accounting Association Podcast Series. https://aaahq.org/Outreach/Podcasts
    - Featured in one of the interviews of AAA journal authors and industry practitioners sharing thoughts on leadership in accounting.

MEDIA MENTIONS

Soter (2023). How CFOs Can Jump into Gen AI for Finance and Accounting
Gaetano (2023). Accounting Today AI Thought Leader Survey series

SERVICE TO PROFESSIONALS

Public Company Accounting Oversight Board (PCAOB)
- Academic consultant (pro bono since Oct 2024)
- Instructor for audit automation in the 2020 Annual Inspections Training (2020.02)

American Institute of Certified Public Accountants (AICPA)

- Author and instructor for the Robotic Process Automation (RPA) course modules (2018.09-2018.12)
- Director of the Rutgers-AICPA Dynamic Audit Solution project

Berdon LLP

- Academic consultant for Robotic Process Automation applications (2019.09 - 2020.09)

Baker Tilly Virchow Krause LLP

- Academic consultant for Robotic Process Automation applications (2018.03 - 2018.09)

CohnReznick LLP

- Academic consultant for Robotic Process Automation applications (2017.11 - 2018.08)