

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

Parker, Z. C., Jiang, L., Cho, S., and Vasarhelyi, M. (2025). Predicting Material Misstatements Using Machine Learning. *The Accounting Review (TAR)*. (ABDC Ranking A*; FT 50). Forthcoming.

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

Refining Abnormal Accrual Estimates: A Machine Learning Approach. With Lanxin Jiang (Stony Brook University), Yu Gu (Southwestern University of Finance and Economics), and Lei Zhao (Saint Louis University). **Revise and Resubmit at *Journal of Accounting Research (JAR)***. (ABDC Ranking A*; FT 50).

Towards A Real-Time Financial Statement Fraud Detection Using Machine Learning. With Lanxin Jiang (Stony Brook University) 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).

Automating Unstructured Financial Document Review: A Beginning to End Solution Harnessing LLM Toward Intelligent Automation. With Shaoyu Liu (Rutgers), Steven Katz (Rutgers), and Miklos Vasarhelyi (Rutgers). **Revise and Resubmit at *Accounting Horizons***. (ABDC Ranking A)

Synergizing Auditors and Machines: Evidence from Going Concern Assessment. With Yu Gu (Southwestern University of Finance and Economics) and Miklos Vasarhelyi (Rutgers). Accepted for presentation at the 2023 PCAOB Conference on Auditing and Capital Markets.

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.

Bridging the Expectation Gap: Rethinking the Assessment of Going Concern Opinions. With Yu Gu (Southwestern University of Finance and Economics) and Miklos Vasarhelyi (Rutgers). Under Review.

Artificial Intelligence and Management Earnings Forecast Accuracy. With Nerissa Brown (University of Illinois Urbana-Champaign), Henock Louis (Penn State University), and Andrea Rozario (University of Illinois Urbana-Champaign).

Detecting Account-Level Misstatements. With Lanxin Jiang (Stony Brook University) and Yu Gu (Southwestern University of Finance and Economics).

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

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

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- 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	Fall 2020
– Master of Accountancy, Rutgers Business School	
Information Technology in Accounting and Assurance	Summer 2019
– Professional Accounting MBA, Rutgers Business School	
Introduction to Managerial Accounting	Spring 2019
– Undergraduate, Rutgers Business School	Fall 2018
	Spring 2018

INVITED SPEECHES/WORKSHOPS

- Agentic AI and Its Relevance to Auditing and Accounting
 - Workshop speaker at the PCAOB inspector training lunch and learn sessions (July 2025)
- Applications of Artificial Intelligence in Auditing
 - Workshop speaker at the PCAOB inspector training lunch and learn sessions (Oct 2024)
- Predicting Material Misstatement Using Machine Learning
 - Workshop speaker at the PCAOB inspector training lunch and learn sessions (June 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)