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RESEARCH INTEREST

Exception Identification and Prioritization, Governmental Accounting, Continuous Auditing, Auditing, Fraud Detection, Information Systems, Data Analytics.

PUBLICATIONS

Academic Journals:

- Issa, H., Sun, T., & Vasarhelyi, M.A. (2016). Research ideas for Artificial Intelligence in auditing: The formalization of audit and workforce supplementation. *Journal of Emerging Technologies in Accounting*, 13(2), 1-20.
- Brown-Liburd, H., Issa, H., & Lombardi, D. R. (2015). Behavioral implications of Big Data's impact on audit judgment and decision making and future research directions. *Accounting Horizons*.
- Issa, H., and A. Kogan. (2014). A predictive ordered logistic regression model as a tool for quality review of control risk assessments. *Journal of Information Systems* 28, (2): 209-229.

Professional Journals:

- Bloch, R., Issa, H., & Peterson, A. (2015). The DATA Act: A look at the future for local government financial reporting? *CPA Journal*-June 2015: 36-42.

WORKING RESEARCH PAPERS (IN ORDER OF PROGRESS)

- Issa, H. & Vasarhelyi, M.A. Duplicate Records Detection Techniques: A Prioritization Approach. *International Journal of Accounting Information Systems (Third Round Review)*
- Issa, H., Kogan, A., & Brown-Liburd, H. Identifying and prioritizing control deviations using a model derived from experts' knowledge (*working paper - Preparing for submission to Auditing: A Journal of Practice & Theory-AJPT*)
- Appelbaum, D., Issa, H., & Kozlowski, S. A tale of an evolving standard: XBRL reporting for U.S. local governments (*Working paper - Preparing for submission to Accounting, Organizations and Society*)
- Kozlowski, S., Issa, H., & Appelbaum, D. Making government data work for constituents: Advanced data analytics capabilities as provided by the ENHANCE framework (*Second Round Review – Journal of Emerging Technologies in Accounting*)
- Mason, S., Issa, H., & Palmon, D. Say on Pay: A Meta-Analysis of the empirical evidence (*Working paper - Preparing for submission to the Journal of Accounting Literature*)
- Alles, M.G. & Issa, H. An analysis of the design and impact of the AICPA Audit Data Standard (ADS) (*Working paper - Preparing for submission to the International Journal of Digital Accounting Research*)

- Rozario, A. & Issa, H. Duplicate payment prioritization in the government sector: A case study for a U.S. county (*Working Paper - Preparing for submission to the Journal of Governmental & Nonprofit Accounting*)

TEACHING

Interests:

Special Topics in AIS Research (PhD), Governmental Accounting, Accounting Information Systems, Audit Analytics.

Experience:

Rutgers Business School

26:010:685, Survey of AIS Research (co-taught this PhD seminar course – Spring 2015, Spring 2016, Spring 2017)

22:010:609, Advanced Design and Development, 3 courses (Spring 2014, Spring 2015, Spring 2017)

22:010:604:90, Design and Development of Information Systems, 1 course (Spring 2017)

33:010:272, Introduction to Financial Accounting, 9 courses (Mega Classes-Fall 2013, Spring 2014, Fall 2104, Fall 2015)

22:835:504, Information Technology, 3 courses (Summer 2012, Summer 2011).

The College of New Jersey

ACC321, Accounting Information Systems, 1 course (Spring 2013)

CONFERENCE PARTICIPATION AND INVITED PRESENTATIONS

Presentations

Rozario, A. & Issa, H. “Duplicate payment prioritization in the government sector: A case study for a U.S. county,” AAA Annual Meeting, AIS Section, San Diego, CA, August 2017.

Kozlowski, S., Issa, H., Appelbaum, D., “Making Government Data work for Constituents: Advanced Data Analytics Capabilities as provided by the ENHANCE framework,” AAA Annual Meeting, AIS Section, San Diego, CA, August 2017

Appelbaum, D. *, Issa, H., Kozlowski, S., “A tale of an evolving standard: XBRL reporting for U.S. local governments,” AAA Annual Meeting, SET Section, San Diego, CA, August 2017

Appelbaum, D. *, Issa, H., Kozlowski, S., “A tale of an evolving standard: XBRL reporting for U.S. local governments,” AAA Midyear Meeting, GNP Section, Long Beach, CA, March 2017

Appelbaum, D. *, Issa, H., Kozlowski, S., “A tale of an evolving standard: XBRL reporting for U.S. local governments,” 38th World Continuous Auditing and Reporting Symposium, Newark, NJ, November 2016

Cost Effective Accounting and Auditing (Panelist) – TAG Alliances Fall International Conference, Washington D.C., October 2016

Issa, H.*, Kogan, A., Brown-Libur, H. “Identifying and prioritizing control deviations using a model derived from experts’ knowledge,” Villanova University (Invited presentation), Villanova, PA, September 2016

Kozlowski, S., Issa, H., Appelbaum, D., “A Vision of an ENHanced ANalytic Constituent Environment: ENHANCE,” 36th World Continuous Auditing and Reporting Symposium, Sao Paulo, Brazil, June 2016

Appelbaum, D. *, Issa, H., Kozlowski, S., “A tale of an evolving standard: XBRL reporting for U.S. local governments,” AAA Midyear Meeting, GNP Section, Arlington, VA, March 2016

Appelbaum, D. *, Issa, H., Kozlowski, S., “A tale of an evolving standard: XBRL reporting for U.S. local governments,” AAA Midyear Meeting, AIS Section, Houston, TX, January 2016

- Big Data and Government Panel (Moderator and Participant). 35th World Continuous Auditing and Reporting Symposium, Newark, NJ, November 2015
- Issa, H.*, Kogan, A., Brown-Liburd, H. "Identifying and Prioritizing Irregularities Using A Rule-based Model with a Weighting System Derived from Experts' Knowledge," AAA Annual Meeting, SET Section, Chicago, IL, August 2015
- Issa, H. "Exceptional Exceptions," 36th World Continuous Auditing and Reporting Symposium, Sao Paulo, Brazil, May 2015
- Issa, H. "DATA Act: Story, Implications, and Challenges," AGA Joint Chapter Professional Development Training, Newark, NJ, April 2015
- Issa, H. "Big Data, Audit Analytics and Government Financial Monitoring" (Invited Speaker). Rutgers Governmental Accounting & Auditing Update Conference, New Brunswick, NJ, December 2014
- Issa, H. "UPDATE – Governmental Accounting and Auditing," Panel Chair, 33rd World Continuous Auditing and Reporting Symposium, Newark, NJ, November 2014
- Data Transparency Summit (Panelist), Washington D.C., April 2014
- Brown-Liburd, H.*, Issa, H., Lombardi, D., "Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions," AAA Annual Meeting, SET Section, Atlanta, GA, August 2014
- Issa, H.*, Appelbaum, D., Arisandi, D., Kozlowski, S., Li, Q., "A Proposed Framework for Improved Governmental Financial Transparency," AAA Annual Meeting, SET Workshop, Atlanta, GA, August 2014
- Issa, H.*, "Continuous Auditing & Continuous Reporting in Governmental Entities: An Overview and Examples," 30th WCARS, Reykjavik, Iceland, May 2104
- Issa, H.*, Kogan, A., Brown-Liburd, H. "Identifying and Prioritizing Irregularities Using A Rule-based Model with a Weighting System Derived from Experts' Knowledge," AAA Midyear Meeting, AIS Section, Raleigh, NC, January 2014
- Issa, H.*, Kogan, A., Brown-Liburd, H. "Identifying and Prioritizing Irregularities Using A Rule-based Model with a Weighting System Derived from Experts' Knowledge," AAA Annual Meeting, Anaheim, CA, August 2013
- Alles, M.*, Vasarhelyi, M.A., Issa, H., "Rethinking the Practice and Value Added of External Audits: The AICPA's Audit Data Standards (ADS) Initiative," AAA Annual Meeting, Anaheim, CA, August 2013
- Alles, M.*, Vasarhelyi, M.A., Issa, H., "Rethinking the Practice and Value Added of External Audits: The AICPA's Audit Data Standards (ADS) Initiative," KU 6th International Conference on XBRL, Lawrence, KS, April 2013
- Issa, H.*, Kogan, A., "A Predictive Ordered Logistic Regression Model as a Tool for Quality Review of Control Risk Assessments," AAA Mid-Year Meeting, IS section, Ft Lauderdale, FL, January 2013
- Issa, H.*, Kogan, A., "A Predictive Ordered Logistic Regression Model as a Tool for Quality Review of Control Risk Assessments," 26th World Continuous Auditing and Reporting Symposium, Newark, NJ, January 2013
- Issa, H.*, Vasarhelyi, M.A., "Application of Anomaly Detection Techniques to Identify Fraudulent Refunds," AAA Annual Meeting, Washington D.C., August 2012.

Issa, H.*, Kogan, A., "A Predictive Ordered Logistic Regression Model as a Tool for Quality Review of Control Risk Assessments," Strategic and Emerging Technologies, AAA, Washington D.C., August 2012.

Issa, H.*, Vasarhelyi, M.A., "Application of Anomaly Detection Techniques to Identify Fraudulent Refunds," AAA Mid-Atlantic Regional Meeting, AAA Mid-Atlantic Regional, Philadelphia, PA, April 2012.

Issa, H.*, Kogan, A., "A Predictive Ordered Logistic Regression Model as a Tool for Quality Review of Control Risk Assessments," 23RD World Continuous Auditing and Reporting Symposium, Newark, NJ, November 2011.

Issa, H.*, Vasarhelyi, M.A., "Duplicate Records Detection Techniques: Issues and Illustration," AAA Annual Meeting, AAA, Denver, CO, August 2011.

Issa, H.*, Vasarhelyi, M.A., "Duplicate Records Detection Techniques: Issues and Illustration," 21st World Continuous Auditing and Reporting Symposium, Newark, NJ, November 2010.

SERVICES/ACTIVITIES

- Served as dissertation committee member of six Accounting PhD students.
- Advisor of three AIS Ph.D. Students at RBS.
- Chair of the Web Publication Committee of the (SET) Section of the AAA (2017-Present)
- Special Editor of the Strategic and Emerging Technology (SET) section of the American Accounting Association (AAA) for a Special Section entitled "The Use of AIS Technology in Government Reporting."
- Member of the Web Publication Committee of the (SET) Section of the AAA (2015-2017)
- Chair of the Membership Committee of the (SET) section of the AAA (2013-2015)
- Reviewer, Discussant, and Moderator, for numerous journals and conferences (details available upon request)

AFFILIATIONS

- Chair of the Web Publication Committee of the (SET) Section of the AAA
- Member of the American Accounting Association (AAA)
- Member of the AIS, GNP, and SET sections of the AAA
- Member of ISACA
- Member of the Association of Government Accountants (AGA)
- Member of Mensa Organization
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Continuous Auditing and Reporting Lab (Rutgers Business School)

AWARDS, GRANTS AND SPONSORED RESEARCH

Awards

Junior Faculty Teaching Excellence Award (RBS, 2017)

Professor of the Year Award (Beta Alpha Psi, 2016)

Dean's Meritorious Award for Outstanding Contribution to the RBX Initiatives (RBS, 2016)

Best Paper Award (23rd Annual Workshop on SET, AAA, 2014)

Academic Teaching Excellence Award (RBS, 2014)

Grants

Issa, H., "Summer Research Travel Grant," Sponsored by Rutgers Business School. (2012).

Issa, H., "Summer Research Travel Grant," Sponsored by Rutgers Business School. (2011).

Scholarship

Issa, H., "Dean's Fund for Summer Ph.D. Research Assistants," Sponsored by Rutgers Business School. (2012).

EDUCATION

Ph.D. Accounting Information Systems, October 2013
Rutgers, The State University of New Jersey

LANGUAGE SKILLS

Fluent in English, French, and Arabic; Intermediate in Russian and Wolof (Senegalese dialect)