

**CURRICULUM VITAE**  
**YU CONG, PhD**

Department of Accounting and Finance  
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**WORK EXPERIENCE**

**Academic Experience**

**Professor**, Morgan State University (August, 2020 - present), Baltimore, United States of America.

***Teaching:***

Intro to Accounting Scholarship (Ph.D. Seminar),  
Financial Accounting (Ph.D. Seminar),  
Analytics in Accounting (Graduate),  
Management Accounting Information Systems in Accounting (Graduate),  
Accounting Information Systems, and  
Principles of Accounting I & II.

***Research:*** Analytics of big data, Information disclosure and governance of non-profit organization, Governmental regulation of information disclosure (IRS, EPA, EIA and SEC), Auditing of AIS, continuous assurance, collaboration in electronic environment, private information in capital market, and corporate governance in emerging markets.

***Service:***

Member, University Council  
Member, University Council Technology, Communications and Infrastructure Committee  
Member, SBM, technology committee  
Member, SBM, PhD Committee  
Member, Dept. Acct & Fin, Curriculum Committee  
Member, Dept. Acct & Fin, PhD Committee  
Member, Dept. Acct & Fin, Assessment Committee  
Undergraduate assessment committee, School of Business and Management  
Undergraduate assessment committee, Department of Acct. and Fin.

**Associate Professor**, Morgan State University (August, 2012 - 2020), Baltimore, United States of America.

**Assistant Professor**, Morgan State University (August, 2009 - June, 2012), Baltimore, United States of America.

**Teaching:** Accounting Information Systems, Principles of Accounting I & II, Accounting Ph.D. seminars.

**Research:** Auditing of AIS, continuous assurance, collaboration in electronic environment, private information in capital market, and corporate governance in emerging markets.

**Service:**

Member, SBM, technology committee

Member, SBM, PhD Committee

Member, Dept. Acct & Fin, Curriculum Committee

Member, Dept. Acct & Fin, PhD Committee

Member, Dept. Acct & Fin, Assessment Committee

Undergraduate assessment committee, School of Business and Management

Undergraduate assessment committee, Department of Acct. and Fin.

**Assistant Professor**, Towson University (August, 2005 - August, 2009), Towson, Maryland.

**Teaching:** Accounting Information Systems (transaction processing, internal control and system audit), Managerial/Cost Accounting (undergraduate & MBA).

**Research:** Auditing of AIS, continuous assurance, collaboration in electronic environment, private information in capital market, and corporate governance in emerging markets.

**Service:** College of Business and Economics (CBE) Faculty Development and Research Committee (since 2008), CBE Technology Committee (since 2005), recruiting committee of department of accounting (since 2006). Student academic advising (since 2005). Departmental website administrator (since 2005).

**Assistant Professor**, Wichita State University (August, 2004 - June, 2005), Wichita, Kansas.

**Teaching:** Adv Acct Info System (Design, data modeling and internal control, and audit of AIS), Accounting Information Systems (transaction processing, internal control and system audit).

**Research:** Assurance of AIS and continuous auditing, private information in capital market, digitized financial reporting.

**Courses from the Teaching Schedule:** Accounting Information Systems, Accounting Internship, Accounting Research Seminar, Introduction to Accounting Scholarship, Management Info Systems In Accounting, Principles Of Accounting I, Principles Of Accounting II

## **EDUCATION**

Ph.D. Rutgers University, Newark NJ, Accounting (Information System Emphasis), 2004.

## **INTELLECTUAL CONTRIBUTIONS:**

**Google Scholar:** <https://scholar.google.com/citations?user=eEfb3D0AAAAJ&hl=en>

**AD Scientific Index:** <https://www.adscientificindex.com/scientist/yu-cong/845118>

**BYU Accounting Ranking:**

[https://www.byuaccounting.net/rankings/indrank/per\\_ind\\_cnt.php?authorid=5297&authorname=Cong,%20Yu](https://www.byuaccounting.net/rankings/indrank/per_ind_cnt.php?authorid=5297&authorname=Cong,%20Yu)

### **Refereed Articles**

Xingxing Zu & Yu Cong (2021). Green at source: an empirical examination of the effectiveness and sustainability of operational-level environmental management practices in U.S. industry, *Total Quality Management & Business Excellence*, DOI: 10.1080/14783363.2021.1944084

Yu Cong, Hui Du, Miklos A. Vasarhelyi; (2021). Cloud Computing Start-ups and Emerging Technologies: From Private Investors' Perspectives. *Journal of Information Systems*. 2021; 35 (1): 47–64. doi: <https://doi.org/10.2308/ISYS-17-040>

Yu Cong, Hui Du; (2021). The Use of New Data Sources in Archival Accounting Research: Implications to Accounting Information Systems and Emerging Technologies. *Journal of Emerging Technologies in Accounting* 2021; doi: <https://doi.org/10.2308/JETA-19-11-08-44>

Omar, A., Tang, A.P. and Cong, Y. (2021), "Corporate governance, CEO turnover and say on pay votes", *Accounting Research Journal*, Vol. 34 No. 6, pp. 580-596. <https://doi.org/10.1108/ARJ-11-2019-0207>

Yu Cong, Martin Freedman, Jin Dong Park; (2020) Mandated greenhouse gas emissions and required SEC climate change disclosures. *Journal of Cleaner Production*. Volume 247, 2020, 119111, ISSN 0959-6526, <https://doi.org/10.1016/j.jclepro.2019.119111>.

Cong, Y., Omar, A., & Sun, H. (2019). Does IT Outsourcing Affect the Accuracy and Speed of Financial Disclosures? Evidence from Preparer-Side XBRL Filing Decisions. *Journal of Information Systems*., doi: <https://doi.org/10.2308/isys-52080>.

Cong, Y., Du, H., & Vasarhelyi, M. (2018). Are XBRL Files Being Accessed? Evidence from the SEC EDGAR Log File Data Set. *Journal of Information Systems*.

Cong, Y., Du, H., & Vasarhelyi, M. (2018). Technological Disruption in Accounting and Auditing. *Journal of Emerging Technologies in Accounting*.

Du, H., & Cong, Y. (2015). Going Cloud for Agility: Beyond Financial, System, and Control Motives. *Journal of Emerging Technologies in Accounting*, 12 (1), 153-167.

Cong, Y., Freedman, M., & Park, J. (2014). Measuring Environmental Performance: Is Newsweek's Green Ranking the Solution? *Advances in Environmental Accounting and Management*, 5, 49-79, doi: Series ISSN: 1479-3598.

Cong, Y., Freedman, M., & Park, J. (2014). CEO environmental rhetoric and environmental performance. *Advances in Accounting*, 30, 322-327.

Cong, Y., Hao, J., & Zou, L. (2014). The Impact of XBRL Reporting on Market Efficiency. *Journal of Information Systems*, 28 (2), 181-207, doi: <http://dx.doi.org/10.2308/isys-50794>.

Cong, Y., & Romero, J. (2013). On Information Systems Complexity and Vulnerability. *Journal of Information Systems*, 27 (2), 51-64, doi: 10.2308/isys-50562.

Cong, Y., & Krishnan, M. (2012). Measuring Firm-Specific Informational Efficiency Without Conditioning on A Public Announcement. *Applied Financial Economics*, 22 (1), 1799-1809.

Yao, D., Wang, Z., Mukhopadhyay, S., & Cong, Y. (2012). Dynamic pricing strategy for subscription-based information goods. *Journal of Revenue & Pricing Management*, 11 (2), 210-224.

Cong, Y., & Freedman, M. (2011). Corporate governance and environmental performance and disclosures. *Advances in Accounting*, 27 (2), 223232.

Du, H., & Cong, Y. (2010). Cloud Computing, Accounting, Auditing and Beyond. *CPA Journal, The*.

Cong, Y., Hoitash, R., & Krishnan, M. (2009). Event Study with Imperfect Competition and Private Information: Earnings Announcements Revisited. *Review of Quantitative Finance and Accounting*.

Cong, Y., Du, H., & Feng, J. (2008). Does Syndication-Enabled Technology Facilitate Investor's Decision Making? *Journal of Emerging Technologies in Accounting*.

Cong, Y. (2008). The relationship between industry characteristics of firms and their financial presentation formats: An empirical study in the United States. *International Journal of Management*.

Cong, Y., & Du, H. (2008). Web Syndication Using RSS. *Journal of Accountancy*.

Cong, Y., & Du, H. (2007). Collaborate on the Web. *Journal of Accountancy*.

Cong, Y., Kogan, A., & Vasarhelyi, M. (2007). Extraction of structure and Content from the Edgar Database: A Template-Based Approach. *Journal of Emerging Technologies in Accounting*.

Cong, Y., & Du, H. (2007). Welcome to the World of Web 2.0. *CPA Journal, The*.

## **Refereed Proceedings**

### **Full Paper**

Cong, Y., & Hao, J. (2013). The Impact of The XBRL Mandate on Market Efficiency. *The 6th University of Kansas International Conference on XBRL: Transparency, Assurance, and Analysis*.

Cong, Y., & Zu, X. (2011). Effects of operations management practices on environmental performance: A facility-level analysis. *Decision Sciences Institute Annual Meeting*, Boston, MA:

Cheng, K., Cong, Y., & Hsu, A. (2010). Reliability of Fair Value Disclosures and Banks' Valuation of Mortgage Backed Securities. *Proceedings of the 2nd (2010) International Conference on Financial Risk and Corporate Finance Management, 2*, Dalian, People's Republic of China: Dalian University of Technology Press.

Cong, Y., Kogan, A., & Vasarhelyi, M. (2001). Cong Y., Kogan A. and Vasarhelyi M. "The Information Content of the Presentation of Financial Statements: An Information System Approach. *The 1st International Consortium of XBRL*.

## **Presentation of Refereed Papers**

### **International**

Cong, Y., freedman, m., Park, J., & Stagliano, A. J. (2018). *Regulating Carbon Emissions in Electric Utility Plants: Is RGGI More Effective than Voluntary Emissions Reduction Initiatives?* 2018 American Accounting Association Annual Meeting, NATIONAL HARBOR, Maryland.

Cong, Y. & Du, H. (2018). *The Access to Various Files in XBRL Filings*. 2018 American Accounting Association Annual Meeting, NATIONAL HARBOR, Maryland.

Omar, A., Tang, A., & CONG, Y. (2018). *Corporate Governance, Compensation, CEO Turnover, and Say on Pay Votes*. 2018 American Accounting Association Annual Meeting, NATIONAL HARBOR, Maryland.

Cong, Y., Du, H., & Vasarhelyi, M. (2017, August). *Why Data Analytics? Evidence from the SEC EDGAR Log File Data Set*. 2017 American Accounting Association Annual Meeting, San Diego, California.

Schrader, C., Sun, H., Makkawi, B., ElMahdy, d., & Cong, Y. (2017, August). *Audit Committee Tenure and Audit Fees*. 2017 American Accounting Association Annual Meeting, San Diego, California.

Cong, Y., Sun, H., & Omar, A. (2016). *The Impact of Outsourcing Decision on Quality and Timeliness of Financial Reporting*. 2017 American Accounting Association Annual Meeting, new york, New York.

Cong, Y. & du, h. (2016). *Does XBRL Format Matter? Evidence from the XBRL Voluntary Filing Program*. 2017 American Accounting Association Annual Meeting, new york, New York.

Cong, Y., El-Mahdy, D. F., & Hao, J. (2014). *The Association between Audit Committee Characteristics and Information Asymmetry*. 2013 American Accounting Association Annual Meeting, Anaheim, California.

Cong, Y., Freedman, M., & Park, J. (2014, August). *Mandated Carbon Emissions and Required SEC Climate Change Disclosures*. 2014 American Accounting Association Annual Meeting, Atlanta, Georgia.

Cong, Y. & Du, H. (2014, August). *Why Companies Go Cloud? Exploring Financial, System or Control Motives*. 2014 American Accounting Association Annual Meeting, Atlanta, Georgia.

Cong, Y. & Hao, J. (2013). *The Impact of The XBRL Mandate on Market Efficiency*. The 6th University of Kansas International Conference on XBRL: Transparency, Assurance, and Analysis, Lawrence, Kansas.

Cong, Y., El-Mahdy, D. F., & Hao, J. (2013). *The Association between Audit Committee Characteristics and Information Asymmetry*. 2013 American Accounting Association Annual Meeting, Anaheim, California.

Cong, Y., Freedman, M., & Park, J. (2013). *CEO's Environmental Reputation and Firm's Environmental Performance and Disclosures*. The 4th North American Congress on Social and Environmental Accounting Research, San Diego, California.

Cong, Y., Freedman, M., & Park, J. (2013, August). *Tone at the Top: CEO Environmental Leadership and Environmental Performance*. 2013 American Accounting Association Annual Meeting, Anaheim, California.

Cong, Y. & zu, x. (2011). *An Empirical Investigation of Effectiveness of Sustainable Operations Management Practices*. Decision Sciences Institute Annual Meeting, Boston, Massachusetts.

Cong, Y. & Freedman, M. (2011, April). *Are Newsweek's Green Rankings Reflected in Pollution Emissions as Measured by TRI?* 2011 North American Congress on Social and Environmental Accounting Research, Montreal, Canada-Quebec.

Cheng, K., Cong, Y., & Freedman, M. (2009). *The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment*. 2009 Annual American Accounting Association Meeting, New York, New York.

Cong, Y., Zheng, y., & Li, Y. (2009). *Government Motivated Earnings Smoothing in China*. 2009 Annual American Accounting Association Meeting, New York, New York.

Cong, Y. & Krishnan, M. (2008). *Informational Efficiency and Corporate Governance - evidence from Futures Markets in India*. Far Eastern and South Asian Meeting of the Econometric Society (FEMES), Singapore, Singapore.

Cong, Y. & Krishnan, m. (2008). *Informational Efficiency and Corporate Governance - evidence from Futures Markets in India.* 2008 Annual Meeting of American Accounting Association, Anaheim, California.

Cong, Y., Du, H., & Feng, J. (2008). *Does Syndication-Enabled Technology Facilitate Investor's Decision Making*. 2008 Annual Meeting of American Accounting Association, Anaheim, California.

Cong, Y., Li, Y., Li, C., & Bao, S. (2008). *Monitoring Role of Board of Directors, Executive Compensation and Earning Management: Evidences from Companies Listed in China*. First Annual Research Symposium on Corporate Governance in China and India. Sponsored by Corporate Governance: An International Review, Virginia Beach, Virginia.

### **National**

Zu, X. & Cong, Y. (2019). *An empirical examination of the effectiveness and sustainability of operational-level environmental management practices in U.S. manufacturing facilities*. Northeast Decision Sciences Institute, 2019 Annual Conference, Philadelphia, Pennsylvania.

### **Regional**

CONG, Y., freedman, m., & Park, J. (2018). *Regulating Carbon Emissions in Electric Utility Plants: Is RGGI More Effective Than Voluntary Emission Reduction Initiatives?* 2018 American Accounting Association Mid-Atlantic Region Meeting, Baltimore, Maryland.

### **Papers Under Review**

Cong, Y., Freedman, M., & Park, J. (2019). "Mandated Carbon Emissions and Required SEC Climate Change Disclosures." With Journal of Cleaner Production, 4th Round Revise and Resubmission.

Cong, Y. & Du, H. (2019). "Cloud Computing Start-ups and Emerging Technologies: From Private Investors' Perspective." With Journal of Information Systems, 3rd Round Revise and Resubmission.

### **Working Papers**

Cong, Y., Freedman, M., Park, J., & Stagliano, A. (2022). "Regulating Carbon Emissions in Electric Utility Plants: Is RGGI More Effective than Voluntary Emissions Reduction Initiatives?," targeted for Critical Perspectives on Accounting.

Cong, Y. & Du, H. (2022). "From XBRL to Structured Data: The Access to Various Files in XBRL Filings," targeted for ACM Transactions on Information Systems.

Cong, Y. & Du, H. (2022). "Towards a Conceptual Framework of Blockchain in Accounting," targeted for Critical Perspectives on Accounting.

Cong, Y. (2022). "The Impact of GHG Regulation on Energy Policies."

### **Grant:**

Yu Cong & George Micheni, PwC 2021 Digital Enablement, June 03, 2021, USD \$15,000

### **Professional Services**

Editor, Journal of Emerging Technologies in Accounting, 2016-2019

Editorial Board, Journal of Information Systems, 2019-2022

Ad Hoc Reviewer: Journal of Information Systems, Journal of Emerging Technologies in Accounting, Auditing Journal, International Journal of Accounting Information Systems, Journal of Accounting, Auditing and Finance, Corporate Governance, among others.