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**Yu Cong, Ph.D.**  
**Associate Professor**  
**Accounting & Finance**  
**Earl G. Graves School of Business and Management**  
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## **Academic Background**

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

## **Certifications**

Sun Certified Programmer for the Java 2 Platform, 2000 (2000)

## **Memberships**

American Accounting Association, 2001-

## **WORK EXPERIENCE**

### **Academic Experience**

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

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

### **Courses Taught**

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

## **INTELLECTUAL CONTRIBUTIONS:**

### **Refereed Articles**

Cong, Y., Du, H., & Vasarhelyi, M. (in press, 2017). Are XBRL Files Being Accessed? Evidence from the SEC EDGAR Log File Data Set. *Journal of Information Systems*.

Cong, Y., Omar, A., & Sun, H. (in press, 2017). 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>.

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), 223-232.

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.

## **Presentation of Refereed Papers**

### **International**

Cong, Y., Park, J., & Freedman, M. (2017). Regulating Carbon Emissions in Electric Utility Plants: Is RGGI More Effective than Voluntary Emission Reduction Initiatives? 2016 American Accounting Association Annual Meeting, San Diego, California.

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

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., 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., 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. & 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., 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. & 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.

## **Research Grants**

### **Funded**

2010: Cong, Y. Summer Grant, SBM, MSU.

### **Papers Under Review**

El-Mahdy, D. F., Hao, J., & Cong, Y. (2013). "The Association between Audit Committee Characteristics and Information Asymmetry," Initial submission to Advances in Accounting.

Cong, Y. & Du, H. (2009). "Sharing and Synchronizing Works across Internet," Revised and resubmitted to Journal of Accountancy.

Cong, Y., Zheng, Y., & Li, Y. (2009). "Do Regulation and Regulatory Framework Drive Earnings Smoothing? Evidences from China," Revised and resubmitted to Corporate Governance: An International Review.

Cheng, K., Cong, Y., & Freedman, M. (2009). "The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment," Revised and resubmitted.

### **Working Papers**

Cong, Y., Krishnan, M., & Li, Q. C. (2013). "A Simple Measure Of Liquidity, With Estimates From India's National Stock Exchange," targeted for American Economic Review.

Cong, Y., Du, H., & Lehmann, C. (2009). "Using Communications Software in a Work-Like Setting," targeted for Behavioral Research in Accounting.

## **SERVICE:**

### **Service to the University**

#### **Department Assignments**

##### **Member:**

2012-2013 – 2017-2018: Curriculum Committee

2010-2011 – 2017-2018: Undergraduate Assessment Committee

#### **College Assignments**

##### **Member:**

2015-2016 – 2017-2018: Ph.D Committee

2009-2010 – 2017-2018: Undergraduate Assessment Committee

#### **Dissertation Assignments**

##### **Member:**

2017-2018: Ayishat Omar

2016-2017: Chelsea Schrader

## **Service to the Profession**

### **Reviewer - Article / Manuscript**

2009: Corporate Governance: An International Review.

2007 – 2008: Journal of Emerging Technologies in Accounting.

### **Officer: Organization / Association**

2009: 2009-2010 American Accounting Association SET section mid-atlantic region coordinator.

### **Reviewer: Ad Hoc Reviewer for a Journal**

2017: International Journal of Accounting Information Systems.

2017: Journal of Information Systems.

2017: Journal of Emerging Technologies in Accounting.

2017: Journal of Emerging Technologies in Accounting.

2017: Auditing: A Journal of Practice & Theory.

2016 – 2017: Journal of Emerging Technologies in Accounting.

2015: Journal of Information Systems.

2015: Journal of Accounting, Auditing and Finance.

2014: Journal of Business Research.

2013: Advances in Environmental Accounting & Management.

2012: Journal of Information Systems, Tempa, Florida.

## **Faculty Development**

### **Assurance of Learning - Professional Development**

2017: 2017 American Accounting Association Annual Meeting, San Diego, California.

### **Other Professional Development**

2017: Discussion with the officials from US SEC, PCAOB, XBRL US and XBRL International about the measurement of the impact of SEC structured disclosure, Washington, District of Columbia. To discuss the use of a new metric I developed in a paper to measure the impact of SEC structured disclosure, specifically XBRL. Three dedicated conference calls were held, by Mike Willis (Assistant Director of the Structured Disclosure Division of the US SEC), John Turner (CEO, XBRL international) and Campbell Pryde (CEO, XBRL US).

2015: Participation of the TRI University Challenge of Federal EPA, Baltimore, Maryland.

2012: 2012 National Training Conference on the Toxics Release Inventory (TRI) and Environmental Conditions in Communities, Washington, District of Columbia. Presented a paper at the training program. Attended two days (15 hours) workshops and seminars. Interacted with EPA and industrial experts about data quality assurance, environmental disclosure and its financial impacts.

### **Professional Seminars / Workshops**

2016: 2016 American Accounting Association Annual Meeting, New York, New York. Attended Big Data Workshop (4.5 hours) and Medicare Cost Data Workshop (3 hours)

2014: MSU Finance Club -- Meeting Bank Regulators, Baltimore, Maryland.

2013: 2013 American Accounting Association Annual Meeting, anaheim, California.

2013: The 4th North American Congress on Social and Environmental Accounting Research, san diego, California.

## **Honors-Awards-Grants**

### **Award**

2009: , Outstanding Paper Award: American Accounting Association, Mid-Atlantic Regional Meeting, 2009.. On the paper: Kang C, Cong Y and Freedman M. 'The Implications of Shifting from Rules to Principles Based Accounting: The Case of Goodwill Impairment.'

2006: , India Institute of Capital Market (IICM). IICM Outstanding Paper Award, Indian Institute of Capital Markets. 2/19/2006. On the paper: Cong Y. and Krishnan M. 'Informational efficiency in Futures in India's National Stock Exchange.' 10th Capital Market Conference of Indian Institute of Capital Markets. Navi Mumbai, India. December 2006..

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**Last updated by member on 14-May-18 (04:19 PM)**