

# HUAXIA LI

Accounting and Information Systems  
Rutgers Business School – Newark and New Brunswick  
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## ACADEMIC POSITION:

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### RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY

#### Rutgers Business School – Newark and New Brunswick

Graduate Assistant	09/2023 – 06/2024
Lecturer (Instructor 50%) - A Professional Practice Rank	09/2022 – 06/2023

## EDUCATION:

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### RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY

#### Rutgers Business School – Newark and New Brunswick

Ph.D. in Management – Accounting Information Systems Expected Graduation: 06/2025

Advisor: [Dr. Miklos A. Vasarhelyi](#)

### RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY

#### Rutgers Business School – Newark and New Brunswick

Master of Information Technology and Analytics 01/2020

### UNIVERSITY OF MACAU, MACAU, CHINA

#### Faculty of Business Administration

Bachelor of Business Administration in Accounting and Finance 06/2018

- Semester Exchange: Tsinghua University, School of Economics and Management Spring 2017
- Summer Exchange: University of California at Berkeley Summer 2016

## RESEARCH INTERESTS:

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Governmental accounting and reporting,  
Disclosure in the municipal bond market,  
Municipal fiscal distress,  
Applying emerging technologies in accounting and auditing  
Corporate social responsibility, carbon disclosure and greenwashing

## TEACHING INTERESTS:

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Accounting Information Systems, Audit Data Analytics, Business Automation, Financial/Managerial Accounting

## PUBLISHED AND ACCEPTED PEER-REVIEWED PAPERS:

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\* Corresponding author

3. **Li, H.\***, H. Gao, C. Wu, and M. A. Vasarhelyi. 2024. Extracting Financial Data from Unstructured Sources: Leveraging Large Language Models. *Journal of Information Systems*, Forthcoming.  
✚ Funded by Government Finance Officers Association (GFOA) Research Grant
2. Li, Q., Z. He, and **H. Li\***. 2024. Uncovering Corporate Greenwashing: A Predictive Model Based on Chinese Heavy-Pollution Industries. *Sustainability Accounting, Management and Policy Journal*, Forthcoming. <https://doi.org/10.1108/SAMPJ-11-2023-0813>.  
✚ Funded by the National Social Science Fund of China (NSSFC)
1. **Li, H.\***, and M. A. Vasarhelyi. 2024. Applying Large Language Models in Accounting: A Comparative Analysis of Different Methodologies and Off-the-Shelf Examples. *Journal of Emerging Technologies in Accounting*, Forthcoming.

## WORKING PAPERS:

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7. Liu, R. \*, **H. Li**, K. Yoon, and M. A. Vasarhelyi. 2024. The Analysis of Fiscal Distress in Local Governments: Using Machine Learning Algorithms *Journal of Information Systems* (Third Round Review)
6. **Li, H.\***, C. J. Yan, Issa, H., and X. Wang. 2024. Website Disclosure and Investor Trading Activity: Evidence from Municipal Bond Market. *Review of Accounting Studies* (First Round Review)  
✚ 2024 Government and Non-profit Section Midyear Meeting **Best Paper Award (Job Market Paper)**
5. **Li, H.\***, M. d. Freitas, H. Lee, and M. A. Vasarhelyi. 2024. Enhancing Continuous Auditing with Large Language Models: A Framework for Cross-Verification Using Exogenous Textual Data. *International Journal of Accounting Information Systems* (First Round Review)
4. **Li, H.\***, D. Wei, K. C. Moffitt, and M. A. Vasarhelyi. 2024. Addressing the Last Mile Problem in Open Government Data: Using AIS Technologies to Enhance Governmental Financial Reporting. *Journal of Emerging Technologies in Accounting* (First Round Review)  
✚ Funded by Government Accounting Standard Board (GASB) Gil Crain Memorial Research Grant
3. **Li, H.\***, X. Wang, and H. Issa. 2024. Exploring Mayors' Disclosure Patterns on Social Media: Evidence from Twitter (X) Expressions. *Political Communication* (First Round Review)
2. Lee H. \*, **H. Li**, and M. A. Vasarhelyi. 2024. Continuous Monitoring System with Interactive Visualization: Case Study on Government Payroll Database. Preparing for submission to *International Journal of Accounting Information Systems*
1. Li, Q., Z. He, and **H. Li\***. 2024. More Light, More Shadows? Unraveling the Impact of Carbon Disclosure on ESG Rating Divergence Using Generative AI. Preparing for submission to *Journal of Business Ethics*

## WORK-IN PROGRESS:

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4. **Li, H.**, and C. J. Yan. 2024. Government Financial Risk and Reporting Tone in MD&A – a Large Language Model Approach.  
✚ Funded by Rutgers Center for Governmental Accounting Education and Research
3. **Li, H.**, and R. P. McDonough. 2024. Continuing Disclosure Agreements: Implications for Structured Data in Municipal Markets.
2. Cheong, A., M. Kassir, and **H. Li**. 2024. Cognitive Process Automation with Agentic Workflow.
1. Barr-Pulliam, D., **H. Li**, and S. Mason. 2024. Governmental Use of Derivatives: Determinates and Fair Value Measurement.  
✚ Funded by Government Accounting Standard Board (GASB) Research Grant

## BOOK CHAPTERS:

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1. **Li, H.** 2024. Exogenous Data in Governmental Accounting: Expanding Auditing Practices. *Exogenous data in accounting and auditing*. Forthcoming.

## OTHER PUBLICATIONS AND CONTRIBUTIONS:

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2. **Li, H.** 2024. Applying Large Language Models in Accounting: A Comparative Analysis of Different Methodologies and Off-the-Shelf Examples. [coursera](#) lecture (under production)
1. **Li, H.** 2023. The United Nation Principles for Responsible Management Education (PRME) Sharing Information on Progress (SIP) [Update Report](#) on Rutgers Business School.

## CONFERENCE PRESENTATIONS (AS PRESENTER):

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2024	American Accounting Association Annual Meeting (Presenter and Discussant)	DC (scheduled)
2024	61 <sup>st</sup> World Continuous Auditing & Reporting Symposia	Edirne (Virtual)
2024	International Symposium on Accounting Information Systems	Paphos (Virtual)
2024	Government and Non-profit Section Midyear Meeting	Norwalk
2024	Joint Midyear Meeting of the AIS and SET Sections	Atlanta
2024	<i>Journal of Information Systems</i> Conference	Atlanta
2024	Hawai'i Accounting Research Conference	Mānoa
2023	Bright Internet Global Symposium	Hyderabad (Virtual)
2023	Rutgers Governmental Accounting and Auditing Update Conference	Newark
2023	59 <sup>th</sup> World Continuous Auditing & Reporting Symposia	Rio de Janeiro (Virtual)
2023	58 <sup>th</sup> World Continuous Auditing & Reporting Symposia	Newark
2023	American Accounting Association Annual Meeting	Denver
2023	International Symposium on Accounting Information Systems	East Lansing
2023	Accounting Information Systems Summer Doctoral Workshop	Virtual
2023	Government and Non-profit Section Midyear Meeting (Presenter and Discussant)	Denver
2022	American Accounting Association Annual Meeting	San Diego
2021	Rutgers Governmental Accounting and Auditing Update Conference	Newark

## CONFERENCE PARTICIPATIONS:

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2024	Rutgers Accounting Research Conference	New Brunswick
2024	Rutgers Accounting Doctoral Symposium	Virtual

## FUNDINGS AND GRANTS

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2024	Rutgers University Graduate School Newark Travel Grant (Summer)
2024	Rutgers Business School Dean's Summer Research Fund 2024 (Funded by <i>Rutgers Center for Governmental Accounting Education and Research</i> )
2024	Rutgers University Graduate School Newark Travel Grant (Spring)
2023	Government Finance Officers Association (GFOA) Research Grant
2023	Government and Nonprofit (GNP) Section Mid-year Meeting Travel Grants
2023	Rutgers Business School Dean's Summer Research Fund
2022	Rutgers Business School Summer Ph.D. Student Scholarships
2021	Rutgers University Graduate School-Newark Scholarship
2019	Government Accounting Standard Board (GASB) Gil Crain Memorial Research Grant
2016	Dean's List Scholarship, University of Macau
2015	Dean's List Scholarship, University of Macau
2014	University of Macau Full Scholarship

## AWARDS

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2024	Government and Nonprofit (GNP) Section Midyear Meeting <b>Best Paper Award</b> (Paper Title: Website Disclosure and Investor Trading Activity: Evidence from Municipal Bond Market)
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## ACADEMIC SERVICES

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2024	<i>Intelligent Systems in Accounting, Finance and Management</i>	Reviewer
2024	International Conference on Information Systems (ICIS 2024)	Reviewer
2024	American Accounting Association Annual Meeting - GNP Section	Reviewer
2024	American Accounting Association Annual Meeting - AIS Section	Reviewer
2024	<i>International Journal of Accounting Information Systems</i>	Reviewer

2023	58 <sup>th</sup> World Continuous Auditing & Reporting Symposia	Conference co-organizer; Technical support
2023	Government and Nonprofit Section Midyear Meeting	Reviewer
2022	53 <sup>rd</sup> World Continuous Auditing & Reporting Symposia	Conference co-organizer; Technical support
2021	<i>Journal of Emerging Technologies in Accounting</i>	Reviewer

### **INVITED TALKS:**

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2023	VISA Inc. Internal Audit Workshop	New York
2024	Public Company Accounting Oversight Board (PCAOB) Seminar on Large Language Model	DC (Virtual)
2024	Deloitte Auditing Workshop	Madrid (Virtual)
2024	Missouri Society of Certified Public Accountants Governmental Accounting Conference	Virtual
2024	GovFin 2024: Municipal Reporting Workshop	NYC (Scheduled)

### **TEACHING EXPERIENCE**

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#### **Rutgers University – Rutgers Business School Newark and New Brunswick, NJ**

<b>Semester</b>	<b>Course</b>	<b>Level</b>	<b>Rating</b>
Spring 2022	Cybersecurity Assurance (Teaching Assistant)	Master	N/A
Spring 2022	Accounting Information System (Teaching Assistant)	Undergraduate	N/A
Spring 2022	Accounting Information System (Guest Lecture on Robotic Process Automation)	Undergraduate	N/A
Spring 2023	22:010:542 – Special Topic: Business Process Automation	Master	SIRS 4.25/5
Fall 2023	29:011:273 – Special Topic: Cloud Computing, Blockchain & Cryptocurrency	Undergraduate	SIRS 4.29/5
Spring 2024	29:011:270 – Special Topic: Continuous Business Monitoring	Undergraduate	SIRS 4.48/5

#### **Brazilian School of Public and Business Administration, Rio de Janeiro (Virtual)**

- Summer 2024: Financial Statement Analysis with Data Analytics (Master and Ph.D.)
  - Guest Lecture on Data Analytics Applied to Financial Statement Analysis

#### **Rutgers University – Rutgers Business School Asia Pacific, Singapore (Virtual)**

- Fall 2023: Web Life and Management Decision (EMBA)
  - Guest Lecture on Large Language Model in Accounting and Auditing

#### **Michigan Technological University - College of Business, Houghton, MI (Virtual)**

- Spring 2022: Accounting Analytical Methods (Undergraduate)
  - Guest Lecture on Robotic Process Automation

### **LEADERSHIP AND UNIVERSITY SERVICES**

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#### **Rutgers Business School Innovative [Accounting Education Program](#)—Fall 2022-Spring 2024**

- Led an innovative accounting education program that implemented a stackable module selection—a course allowing students to study the topics they choose based on interest and career goal.
- Developed over 35 (50%) new modules spanning various accounting information systems topics
- Increased enrollments from 150 to over 350 per semester
- Coordinated the development of an in-house learning management system (LMS)
  - Learning metric dashboards and a recommender system

**Joint Project Between GFOA and Rutgers University Harnesses Artificial Intelligence to Extract Key Financial Data from Local Government Reports—Summer 2023**

- Led the joint project involving two PhD researchers, three faculty researchers, one GFOA research manager, and one GFOA accountant
- Set research milestones, assigned research tasks, prepared progress reports, held update meetings, wrote research papers, and presented research outcomes.

**Teaching Collaboration between Rutgers Accounting and Information System Department and Padjadjaran University (Indonesia)—Fall 2022**

- Led a 5-week teaching collaboration involving 13 master’s students, five undergraduates, nine faculty members, and five Ph.D. students.
- Negotiated the agreement, designed courses, coordinated faculties and instructors, lectured students (virtual), collected feedback, and issued certificates.

**PROFESSIONAL EXPERIENCE:**

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<b>Beijing Mobike Technology Co., Ltd.</b> , Beijing, China Financial Analytics Intern	04/2017-07/2017
<b>McCann-Erickson World Group.</b> , Beijing, China Customer Analytics Intern	02/2017-04/2017

**SOCIAL SERVICES:**

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2023	STEM Education Showcase—Volunteer	Penang
2017	Oxfam Macau—Member	Macau
2016	International Volunteer Headquarter—Environmental Education Volunteer	Bali

**SKILLS:**

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- Programming Languages and Database: Python, R, SQL
- Professional Software: UiPath, Tableau
- Graphic Design Software and Application
- Languages: Mandarin (Native), English (Fluent)