

MARIA GUANGYUE ZHANG

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EDUCATION

Ph.D., Accounting & Information Systems, Rutgers Business School, Rutgers University, 2025
B.B.A., Accounting, Southwestern University of Finance and Economics, 2020

PROFESSIONAL POSITIONS

Lecturer, John Jay College of Criminal Justice, CUNY, 2025
Lecturer, Rutgers Business School, Rutgers University, 2023-2025

RESEARCH INTERESTS

Artificial Intelligence, Governance and Disclosure, Cybersecurity Assurance, Blockchain and Cryptocurrency

DISSERTATION

Essays on Data-Driven Assurance: Navigating Risk Assessment and Disclosure of Cybersecurity and Crypto Assets in the Digital Age

- Chair: Dr. Miklos Vasarhelyi
Committee members: Dr. Hilal Atasoy and Dr. Won No
- This dissertation addresses critical challenges in assurance in the digital age. Through three essays, it explores emerging data-driven methodologies to assess cybersecurity risks, evaluate the current state of corporate cybersecurity disclosures, and develop fair value measurement approaches for crypto assets.

PEER REVIEWED PUBLICATIONS

Zhang, G., Atasoy, H., & McDonough, R. (provisionally accepted, 2025), *Beyond the Click: How Pixel Tracking Technologies Influence Patient Data Privacy and Security in Hospitals*. **THE PROCEEDINGS OF THE NATIONAL ACADEMY OF SCIENCES NEXUS (PNAS NEXUS)**
(Q1 Science Journal, Published by the National Academy of Sciences (NAS) and Oxford University Press)

Zhang, G., Sannella, A., Brennan, G., & Muhammad, T. (2024), *Fair Value Estimates for Illiquid Cryptocurrency*, **INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS**, 54, 100700, available at <https://doi.org/10.1016/j.accinf.2024.100700>
(ABDC Ranking A)

Zhang, G., Atasoy, H., & Vasarhelyi, M. (2022), *Continuous Monitoring with Machine Learning and Interactive Data Visualization: An Application to A Healthcare Payroll Process*, **INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS**, 46, 100570, available at <https://doi.org/10.1016/j.accinf.2022.100570>
(ABDC Ranking A)

WORKING PAPERS

The State of 10-K Item 1C Cybersecurity Disclosure. With Won No (Rutgers). Under preparation for submission. (Job Market Paper)

Misstatement Detection with Segment Reporting. With Miklos Vasarhelyi (Rutgers). Under preparation for submission.

TEACHING EXPERIENCE

Accounting Information Systems. Fall 2025

- Undergraduate, John Jay College of Criminal Justice, CUNY

Intermediate Accounting II. Spring 2025, Fall 2024, Summer 2024

- Undergraduate, Rutgers Business School, Rutgers University
- **Evaluation Score: 4.5/5**

Introduction to Financial Accounting. Spring 2025, Spring 2024, Summer 2023

- Undergraduate, Rutgers Business School, Rutgers University
- Undergraduate, Rutgers University Newark Institute at Northeastern Normal University (Changchun, China)

Cybersecurity Assurance. Fall 2025, Spring 2023

- Graduate, Rutgers Business School, Rutgers University
- Professional Level, Coursera (Virtual)

Cybersecurity Executive Education Course Series. 2023

- Executive Level, KPMG (Virtual)

CONFERENCE AND OTHER INVITED PRESENTATIONS

The University of Waterloo Centre for Information Integrity and Information Systems Assurance (UWCISA) Research Symposium, Virtual, September 2025

American Accounting Association (AAA) Annual Meeting, Chicago, IL, August 2025

SEC Crypto Focus Group Meeting, Washington, DC, June 2025

Deloitte Workshop on Accounting Information Systems, Madrid, Spain, May 2025

World Continuous Auditing and Reporting Symposium (WCARS), Lisbon, Portugal, May 2025

AAA Midyear Meeting, Boca Raton, FL, February 2025

AAA Annual Meeting, Washington, DC, August 2024

Annual Symposium on Information Assurance (ASIA), Albany, NY, June 2024

WCARS, Newark, NJ, November 2023

The University of Waterloo Centre for Information Integrity and Information Systems Assurance (UWCISA) Research Symposium, Virtual, September 2023

Deloitte Workshop on Accounting Information Systems, Madrid, Spain, April 2023

WCARS, Madrid, Spain, April 2023

WCARS, Newark, NJ, Waterloo 2022

AAA Annual Meeting, San Diego, CA, August 2022

UWCISA Research Symposium, Virtual, September 2021

AWARDS AND SERVICES

Best Paper Award Nomination, 2024 Workshop on Information Systems and Economics (WISE)

Dewey's 2024 Economic and Social Science Data Research Grant

Editorial Assistant

- *JOURNAL OF EMERGING TECHNOLOGIES IN ACCOUNTING*

Ad hoc Reviewer

- *THE CPA JOURNAL*
- *INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS*
- *JOURNAL OF EMERGING TECHNOLOGIES IN ACCOUNTING*

Conference Reviewer and Discussant

- American Accounting Association (AAA) Annual and Midyear Meeting

TEXTBOOK AND BOOK CHAPTER

Gordon, E., Raedy, J., & Sannella, A. (Forthcoming 5th edition). *Intermediate accounting*. Hoboken Pearson. Chapter Title: Accounting for Leases.

Vasarhelyi, Miklos A, et al. *Exogenous Data in Accounting and Auditing in the Rutgers Series in Accounting Information Systems*. Emerald Publishing Limited, 6 Oct. 2025. Chapter Title: Measuring Investor Attention with Exogenous Data Sources

PROFESSIONAL LICENSE

Accounting Professional Qualification issued by the Ministry of Finance of the People's Republic of China

SKILLS

Data Analytics Techniques

- Artificial Intelligence (AI), Large Language Model (LLM), Text Mining, Statistical Modeling, Machine Learning, Data Visualization, Process Mining, Web Scraping, and Blockchain Simulation

Programming & Tools

- Python, SQL, Tableau, and Celonis

Languages

- English (Proficient, IELTS 7.5/9.0); Mandarin (Native)

REFERENCES

Professor Miklos Vasarhelyi

- Rutgers Business School Distinguished Professor of Accounting Information Systems
Director of Rutgers Accounting Research Center and Continuous Auditing & Reporting Lab (CAR Lab)
- miklosv@business.rutgers.edu | (201) 454-4377

Professor Hilal Atasoy

- Rutgers Business School Associate Professor of Accounting Information Systems with tenure
- hatasoy@business.rutgers.edu | (217) 721-4518

Professor Won No

- Rutgers Business School Associate Professor of Accounting Information Systems with tenure
PhD Program Director of Accounting Information Systems
- wgno@business.rutgers.edu | (515) 450-9723

Professor Jay Soled

- Rutgers Business School Distinguished Professor of Accounting
Department Chair of Accounting and Information Systems
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