GU, YU

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Ph.D. Candidate in AIS

Rutgers Business School

Accounting and Information Systems

1 Washington Park Room 919D

Newark, NJ 07102

EDUCATION

Rutgers, The State University of New Jersey (Ph.D.)   **New Jersey, USA**

Ph.D. in Management (Accounting Information Systems)   09/2020-now

- GPA: 4.0 out of 4.0;
- Courses: Accounting Theory (A), Special topics in accounting (A), Current topics in auditing (A), Survey of AIS (A), Electronic commerce(A);
- Research Interest: Reporting and auditing on Environment, Social, Governance (ESG) disclosure; AI in accounting and auditing
- Advisor: Prof. Miklos A. Vasarhelyi;

Honors

- Dean's Fund for Summer Ph.D. Research Assistantship (by Rutgers Business School Deans).   2021-2023

Southwestern University of Finance and Economics (Bachelor)   **Chengdu, China**

Bachelor in Management and Bachelor in Finance   09/2016-06/2020

   Major in Accounting (international-oriented)

- GPA: 3.8 out of 5, Top 15%;

   Second major in Finance

Honors Third Prize of *the Challenge Cup* Awarded (provincial), First-class academic scholarship (5%), Excellent Communist Youth (5%), Research Innovation Scholarship, etc.

PEER-REVIEWED PUBLICATIONS

- **Yu Gu**, Jun Dai, and Miklos Vasarhelyi. (2023). Audit 4.0-Based ESG Assurance: An Example of Using Satellite Images on GHG Emissions. *International Journal of Accounting Information System,* 50, 100625. https://doi.org/10.1016/j.accinf.2023.100625
- Wenjun Yu, **Yu Gu**, and Jun Dai. (2023). Industry 4.0-Enabled ESG Reporting: A Case from a Chinese Energy Company. *Journal of Emerging Technologies in Accounting* (20) 1: 1-14. https://doi.org/10.2308/JETA-2022-014
- Lanxin Jiang, **Yu Gu**, and Jun Dai. (2023). Environmental, social, and governance taxonomy simplification: A hybrid text mining approach. *Journal of Emerging Technologies in Accounting* (20) 1: 1-21. https://doi.org/10.2308/JETA-2022-041
- IoT and Blockchain-based Smart Contracts: Enabling Continuous Risk Monitoring and Assessment (CRMA) in P2P Lending. (2023). Zihao Zhang, **Yu Gu**, Lanxin Jiang, Wenjun Yu, and Jun Dai. *Journal of Emerging Technologies in Accounting* (20) 2: 1-14. https://doi.org/10.2308/JETA-2022-003
- Cleber Beretta Custodio, **Yu Gu**, and José Portela González. (2022). Decision Tree Tool for Auditors' Going Concern Assessment in Spain. *International Journal of Digital Accounting Research*. Vol. 22, pp. 193- 226. ISSN: 2340-5058. https://doi.org/10.4192/1577-8517-v22_7

WORKING PAPERS

- Towards Blockchain-Enabled ESG Reporting and Assurance: From the Perspective of P2P Energy Trading. With Lanxin Jiang, Wenjun Yu, and Jun Dai.
- Using Blockchain and Smart Contracts to Combat Greenwashing in Environmental Disclosures. With Lanxin Jiang, Wenjun Yu and Jun Dai.
- Blockchain-based Life Cycle Assessment System for ESG Reporting. With Lanxin Jiang, Wenjun Yu and Jun Dai.
- Government ESG Reporting in Smart Cities. With Steven Katz, Xinxin Wang, Jun Dai, and Miklos Vasarhelyi.
- Going Concern Opinions (GCOs) Are Noisy and Biased – How Can We Improve Them? With Abigail Zhang and Miklos Vasarhelyi.

- Can Machine Learning Improve Accrual Estimates? With Abigail Zhang, Lanxin Jiang, Miklos Vasarhelyi, and Lei Zhao.

CONFERENCE PRESENTATIONS

2023 The 4th International Conference on Digital, Innovation, Financing, and Entrepreneurship (Scheduled, virtual)		Canada
2023 International Symposium on Accounting Information Systems		East Lansing, Michigan
2023 Auditing Section Midyear Meeting		Austin, Texas
2023 The 55th World Continuous Auditing & Reporting Symposium (Virtual)		Visakhapatnam, India
2022 Rutgers Governmental Accounting and Auditing Update Virtual Conference		Virtual
2022 The 54th World Continuous Auditing & Reporting Symposium (Virtual)		Rio, Brazil
2022 The 53rd World Continuous Auditing & Reporting Symposium		Newark, New Jersey
2022 AAA Annual Meeting (Peer Reviewed Conference)		San Diego, California
2022 International Symposium on Accounting Information Systems		Virtual
2022 The 30th Annual Conference on Pacific Basin Finance, Economics, Accounting and Management (PBFEAM)		
2022 AAA Joint Midyear Meeting of the AIS and SET Sections		Orlando, Florida
2021 The 51st World Continuous Auditing & Reporting Online Symposium (Virtual)		Newark, New Jersey
2021 SWUFE & SEM Tsinghua "Big Data in Accounting" Symposium (Virtual)		Chengdu, China
2021 30th Annual Research Workshop on Strategic and Emerging Technologies		Virtual
2021 Seminar IPKN "Integrated Auditing for the Public Sector" (Virtual）		Indonesia

INVITED DISCUSSIONS

2022: The 30th Annual Conference on Pacific Basin Finance, Economics, Accounting and Management (PBFEAM), Dicussion of "*Ending on a High Note: The 'Hockey Stick' Graph of Managerial Tone within Earnings Conference Calls*" by Xinjie Ma

2022: AAA Joint Midyear Meeting of the AIS and SET Sections, Discussion of "*Macroeconomic News, Management Forecast and Firms' Real Decisions*" by Guoyu Lin

TEACHING

Accounting Information Systems	Summer 2023

- Undergraduate, Rutgers Business School, United States

Guest lecture - Intro to ESG	Spring 2022&2023

- Accounting Analytical Methods
- Master, Michigan Technological University

INVITED SEMINARS

Unisinos University (Virtual)	**Brazil**

- Guest speaker with Prof. Jun Dai on Audit 4.0   03/10/2022
- Present "*Audit 4.0-based ESG Assurance: An Example of Using Satellite Images on GHG Emissions*"

Western Sydney University (Virtual)	**Sydney, Australia**

- Present "*Audit 4.0-based ESG Assurance: An Example of Using Satellite Images on GHG Emissions*"   08/05/2021

OTHERS

Contribution to OECD Report

- OECD (2023), Sustainability Policies and Practices for Corporate Governance in Latin America, Corporate Governance, OECD Publishing, Paris, https://doi.org/10.1787/76df2285-en.
- Text mining: the collection of information on, among other issues, the level of assurance of a sustainability report and whether the assurance covers the whole (or only a part of the) sustainability report.