

# Soohyun Cho

Rutgers Business School  
1 Washington Park, Room 906  
Newark, NJ 07102

Office: (973) 353-1672  
Email: [scho@business.rutgers.edu](mailto:scho@business.rutgers.edu)  
Webpage: <https://goo.gl/17xHvj>

## EMPLOYMENT

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Assistant Professor (Tenure-Track) 2016 – Present  
Department of Accounting and Information Systems  
Rutgers Business School, Newark and New Brunswick, Rutgers University

## EDUCATION

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Ph.D. in Business Administration 2016  
University of Florida, Gainesville, FL  
M.S. in Industrial and Systems Engineering 2010  
University of Southern California, Los Angeles, CA  
M.S. in Electrical Engineering 2008  
Columbia University, New York, NY  
B.S. in Electrical and Electronics Engineering 2005  
B.A. in Economics  
Yonsei University, Seoul, South Korea

## RESEARCH

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### AREAS OF INTEREST

**Topics:** Business Strategy, E-Commerce, Telecommunication, Social Media, Cybersecurity  
**Methods:** Machine Learning, Game Theory, Text Mining, Econometric Models, Simulation

### PUBLICATIONS

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- C. Zhang, **S. Cho**, M. A. Vasarhelyi, “Establishing an Explainable Machine Learning (XML),” with Miklos A. Vasarhelyi and Abigail Zhang, *International Journal of Accounting Information Systems* (2022)
  - **Received 2021 RBS Dean’s Fund for Summer PhD Research Assistantship**
- **S. Cho**, K. Lee, A. Cheong, W. No, and M. A. Vasarhelyi, “Chain of Values: Examining the Economic Impacts of Blockchain on the Value-Added Tax System,” *Journal of Management Information Systems* (2021), **38(2), 288-313. (FT50)**
- A. Cheong, K. Yoon, **S. Cho**, W. No, “Classifying the Contents of Cybersecurity Risk Disclosure through Textual Analysis and Factor Analysis,” *Journal of Information Systems* (2021), **35(2), 179-194.**
- **S. Cho**, L. Qiu, S. Bandyopadhyay, “Vertical Integration and Zero-Rating Interplay: An Economic Analysis of Ad-Supported and Ad-Free Digital Content,” *Journal of Management Information Systems* (2020), **37(4), 988-1014. (FT50)**
- **S. Cho**, T. Sun, M. A. Vasarhelyi, C. Zhang, “Learning from Machine Learning in Accounting and Assurance,” *Journal of Emerging Technologies in Accounting* (2020), **17(1), 1–10.**
- **S. Cho**, M. A. Vasarhelyi, C. Zhang, “The Forthcoming Data Ecosystem for Business Measurement and Assurance,” *Journal of Emerging Technologies in Accounting* (2019), **16(2), 1–21.**

- **S. Cho**, L. Qiu, S. Bandyopadhyay, “Should Online Content Providers be Allowed to Subsidize Content? – An Economics Analysis,” *Information Systems Research* (2016), 27(3), 580-595 (FT50).
- P. Gordon, H. W. Richardson, J. E. Moore, Q. Pan, J. Y. Park, **S. Cho**, J. K. Cho, C. Nguyen, E. Jun, S. Ryu, and S. Yoon, “TransNIEMO: Economic Impact Analysis Using a Model of Consistent Interregional Economic and Highway Network Equilibria; Los Angeles,” *Final Report to the Center for Risk and Economic Analysis of Terrorism Events (CREATE)*, 2010.
- J. S. Lee, **S. Cho**, and S. Sohn, “QFD Applied to Strategic Development for Private Banking System in Korea,” *J. The Korean Society for Quality Management*, vol. 32, no. 3, pp. 27-40, 2004.

## WORKING PAPERS

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- “Critical Success Factors in Developing Online Platforms for Freight Services,” with Yao Zhao, Roger Chen, Arim Park, *Under R&R at Transportation Research Part E*.
- “A Framework for Exploring Risks in Journal Entries with Unsupervised Learning Methods” with Miklos A. Vasarhelyi, Kathy Wei, Liam Te-wierik, *Under R&R at Journal of Information Systems*.
- “Is the Full Population Testing More Beneficial than Traditional Sampling Approaches? From the Perspectives of Effectiveness and Efficiency”, Kari Lee, Feiqi Huang, Won No, *Under R&R at Accounting Horizons*.
- “Identifying Informative Audit Quality Indicators (IAQI) Using Machine Learning” with Miklos A. Vasarhelyi, Abigail Zhang, *Under Review at Contemporary Accounting Research*.
  - **Invited at 2021 TAR/PCAOB Conference**
- “Reading between the lines: A Machine Learning Approach to Fraud Risk Assessments,” with Helen Brown and Ivy Munoko.
  - **Received 2020 RBS Dean’s Fund for Summer PhD Research Assistantship**
- “Can content customization supplant the ad-supported model? An economic analysis,” with Shubho Bandyopadhyay, Arunava Banerjee, Anurag Garg, and Vashkar Ghosh.
- “Bidding on Keyword Auctions: Advertiser’s Perspective,” with Anurag Garg and Haldun Aytug.
- “Toward a Better Online Platform Review: Do Customer Reviews Need to Be Compensated?” with Yao Zhao, Arim Park, Peng Li.
- “Personalized Social Media-Based Customer Service,” with Kihyun Hannah Kim and Denish Shah.
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## WORKS IN PROGRESS

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- “Exploring a New Marketing Platform of Credit Card Companies,” with Liangfei Qiu, Shubho Bandyopadhyay, and Xiajun Amy Pan.
- “Reaping the Whirlwind: Measuring Insider Threat after Massive Layoff from the Dark Web” with Miklos A. Vasarhelyi, Michael Alles, Won No, and Arion Cheong.
- “If You Can’t Measure It, You Can’t Manage It,” with Miklos A. Vasarhelyi, Won No, Arion Cheong.
- “Designing a Centralized Marketplace for Transportation Services – A Framework to Ensure Fairness,” with Mark Rodgers and Arim Park, *Under Review at EURO Journal on Decision Processes*.

## TEACHING

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*Rutgers Business School, Rutgers University*

- **Guest Lecturer in Machine Learning Section**  
26:010:685 Survey of Accounting Information Systems Research (PhD Course)
- **Instructor**  
22:010:690 Special Topics in Audit Analytics (Professional Accounting Course)  
**Course Curriculum:** <http://www.business.rutgers.edu/admissions/audit-analytics>
  - **Teaching Effectiveness**  
One Section (Fall 2022) 4.27/5  
One Section (Summer 2022) 4.75/5  
One Section (Summer 2021) 4.79/5  
One Section (Summer 2020) 4.67/5  
One Section (Summer 2019) 4.65/5
- **Instructor**  
22:010:688 Audit Analytics (Master of Accountancy)  
**Course Curriculum:** <http://www.business.rutgers.edu/admissions/audit-analytics>
  - **Teaching Effectiveness**  
One Section (Fall 2021) 4.64/5
- **Instructor**  
29:010:485 Accounting Information Systems (Undergraduate Core Course)  
**Course Curriculum: Relational Database (SQL), Audit, Data Analytics**
  - **Teaching Effectiveness**  
One Section (Spring 2022) 4.95/5  
Two Sections (Spring 2021) 4.95/5 and 4.95/5  
Two Sections (Spring 2020) 4.94/5 and 4.95/5  
Two Sections (Spring 2019) 4.92/5 and **5.00/5**  
Two Sections (Spring 2018) 4.89/5 and 4.90/5  
One Section (Fall 2018) 4.89/5  
Two Sections (Spring 2017) 4.90/5 and 4.48/5  
One Section (Fall 2016) 4.83/5
- **Instructor**  
29:010:460 Audit Analytics  
**Course Curriculum: Audit, Data Analytics, Data Visualization**
  - **Teaching Effectiveness**  
Two Sections (Fall 2022) 4.76/5 and 4.85  
One Section (Fall 2021) 4.91/5

## RESEARCH PROJECTS

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- **Audit Data Analytics** with one of the largest accounting firms in Australia
- **Rutgers AICPA Data Analytics Research Initiative (RADAR)** [Website: <https://bit.ly/2laU2Km>]
- **Audit Analytics, Meet Healthcare** with one of the largest accounting firms in the US
  - **Received 2018 RBS Dean's Fund for Summer PhD Research Assistantship**
- **Data Analytics in Audit Practice: Implications for Standard Setters and Regulators**

## AWARDS AND HONORS

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- POMS Emerging Scholar 2023
- Best Paper Award, AAA SET Section 2020
- Rutgers Research Council Award 2019
- Best Student Paper Award, KrAIS Research Workshop 2018
- Best Research-in-Progress Nominee at Workshop on Information Technologies and Systems (WITS 2017) 2017
- NET Institute Summer Research Grant 2016
- Study Abroad Scholarship (\$60,000+ ) 2006-2008  
Electric Power Industry Technology Evaluation and Planning

## MEDIA COVERAGE

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- “Smart Audit: the digital transformation of audit,” *Medium*.
- **Recognized by theconversation.com** in “Understanding net neutrality: Seven essential reads,” November 21, 2017
- “Understanding net neutrality: Seven essential reads,” *The Conversation, Billings Gazette, RawStory, MLive*.
- “Net neutrality may be at risk when companies like Netflix subsidize your data,” *The Conversation, Economy Watch, Mashable, UF News*.
- “Could free streaming ultimately cost consumers?,” *The Futurity, ScienceDaily, UF News, UF Warrington Newsroom*.
- “ISPs May Limit Options in Streaming Battle,” *Multichannel*.

## ACTIVITIES

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### PROFESSIONAL SERVICES

- **Reviewer**
  - Journal of Management Information Systems
- **Ad-Hoc Reviewer**
  - Information Systems Research, Production and Operations Management, Journal of the Association for Information Systems, Journal of Information Systems, Conference of Information Systems and Technology, International Conference on Information Systems, Workshop on Information Technologies and Systems, Post-Pandemic Supply Chain and Healthcare Management Conference
- **Conference Session Chair**
  - AIS SET Joint Midyear Meeting, INFORMS Annual Meeting, Workshop on Information Technologies and Systems, INFORMS International Conference on Service Science

### UNIVERSITY SERVICES

*Rutgers Business School, Rutgers University*

- **AIS Seminar Coordinator and Organizer** 2018 - Present
- **Student Advising**
  - Committee of the PhD Program
  - PhD Qualifying Exam Committee
  - PhD Dissertation Co-Chair, A. Park

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- PhD Dissertation Committee, A. Cheong, I. Munoko, O. Rudna
  - Advisor for PhD Students, H. Du, I. Munoko, H. Hu, L. Jiang
  - Advisor for an Undergraduate Student, A. Bereza

*Warrington College of Business, University of Florida*

- Committee of the Outstanding Undergraduate Student Award

## **INDUSTRY EXPERIENCES**

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- **Web Programmer** 2009  
East Asian Library, University of Southern California
- **Research Associate** 2008  
Arthur D. Little, Seoul, Korea