

# Won Gyun No

Assistant Professor  
Rutgers, The State University of New Jersey  
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## EDUCATION

<b>Ph.D.</b>	University of Waterloo, Waterloo, Ontario, Canada	2007
<b>MAcc.</b>	University of Wisconsin, Madison, Wisconsin, USA	1999
<b>M.S.</b>	Chonnam National University, Kwangju, South Korea	1996
<b>B.A.</b>	Chonnam National University, Kwangju, South Korea	1994

## RESEARCH AND PROFESSIONAL EXPERIENCE

<b>Assistant Professor</b> Rutgers Business School, Rutgers, The State University of New Jersey	Sept. 2014 – Current
<b>Assistant Professor</b> College of Business, Iowa State University	Aug. 2008 – Jun. 2014
<b>Researcher</b> Center for Information Systems Assurance, University of Waterloo	Aug. 2007 – Jul. 2008
<b>Research Assistant and Online Learning Center Developer</b> Center for Information Systems Assurance (CISA), University of Waterloo	Jan. 2004 – Aug. 2007
<b>Webmaster</b> Center on Education and Work (CEW), University of Wisconsin - Madison	Jan. 2000 – Jul. 2000
<b>System Developer</b> School of Business, University of Wisconsin – Madison	Jan. 1999 – Dec. 1999
<b>Consultant and Instructor</b> Information and Computing Institute, Chonnam National University	Aug. 1996 – Dec. 1996
<b>Network Administrator</b> College of Business Administration, Chonnam National University	Mar. 1994 – Nov. 1996
<b>Consultant and System Developer</b> Kwangju Environmental Public Co. (KEP), Kwangju, South Korea	Jan. 1994 – Mar. 1995

## **SERVICE ACTIVITIES**

### **Consulting Activities**

- Provided professional advice and counsel to the Financial Supervisory Service (FSS) in South Korea regarding XBRL adoption and implementation.
- Provided professional advice to XBRL Korea.
- Provided consulting service to WebFilings, LLC.
- Helped a writer of Securities Industry News, Tom Steinert-Threlkeld, when he wrote a news article titled “Will XBRL Filings Produce Reliable Data?” (Mar. 2, 2009).

### **Workshops and Seminars**

- SEC XBRL Reporting Workshop, June 28, 2017, Seoul, South Korea.
- XBRL Workshop, August 18, 2016, Seoul, South Korea.
- XBRL Symposium. April 21, 2016, Seoul, South Korea.
- UWCISA 8th Biennial Research Symposium Pre-conference XBRL Workshop. October 3, 2013, Toronto, Canada.
- XBRL Seminar. June 18, 2012, Chonnam Nation University, Gwangju, South Korea.
- XBRL Workshop. June 14, 2012, Dankook University, Seoul, South Korea.
- XBRL Canada Fourth Annual Conference. October 7, 2010, Toronto, Canada.
- XBRL Workshop. July 21, 2010, Chonnam Nation University, Gwangju, South Korea.
- Korean Association of Computer and Accounting Conference - Special speaker, June 12, 2010. Gwangju, South Korea.
- XBRL Auditing Focus Group Workshop. August 28, 2008, Toronto, Canada.
- Korean Accounting Association Conference 2006 Special Workshop. June 19, 2006, Gurye, South Korea.
- CAAA Conference 2005 Special Workshop. June 2, 2005, Québec City, Canada.

### **Service as a Referee**

- Accounting Perspective
- European Accounting Review
- International Journal of Accounting Information Systems
- Journal of Accounting and Public Policy
- Journal of Business Research
- Journal of Emerging Technologies in Accounting
- Journal of Information Systems
- The Japanese Accounting Review
- AAA Annual Meeting
- AAA IS Section Mid-Year Meeting

- Hawaii International Conference on System Sciences (HICSS)

### **Service in Professional Societies and Organizations**

- AAA IS Section Environmental Scanning Committee: 2013 – Present.
- Korean Accounting Association (KAA) XBRL Committee: 2015 – Present.
- Accounting CPE Conference, Iowa State University: 2008, 2009 and 2013 (led a section).
- Faculty advisor of Korean Student Association, Iowa State University: 2013 – Present.
- Member of Business Learning Team (BLT) Committee, Iowa State University, 2008 – Current.
- Teaching Assistant Mentor, Expectations workshop, University of Waterloo, April 2004.
- Executive Member, Management Sciences Student Association, University of Waterloo, 2003.
- Treasurer, KSIBS (Korean Students in Business School), University of Wisconsin - Madison, 1998 - 1999.

### **HONORS AND AWARDS**

- American Accounting Association (AAA) Information Systems Section: Mid-Year Meeting Outstanding Research Paper Award, 2010
- 2009 World Congress on Privacy, Security, Trust and the Management of e-Business: Best Paper Award, 2009
- American Accounting Association (AAA) Information Systems Section Outstanding Dissertation Award, 2008
- Winner of the best oral presentation of Graduate Student Research Conference, 2007
- Millennium Graduate Student Bursary, 2006
- International Doctoral Student Award, 2004 – 2006
- Graduate Merit Scholarship, University of Waterloo, 2005
- UWCISA Research Scholarship, University of Waterloo, 2001 – 2005
- Teaching Assistantship Excellence Award, Department of Management Sciences, University of Waterloo, 2003
- International Graduate Student Bursary, University of Waterloo, 2000 – 2003
- Graduate Entrance Scholarship, University of Waterloo, 2000
- Fellowships for academic excellence in Chonnam National University, 1994 – 1996

### **RESEARCH GRANTS**

- The SAP/CAAA Research Grant Program, \$6,700, 2013
- 2013 Research Bootstrap Grants (RBG), \$3,900, 2013
- Caseware IDEA Inc. and J.E Boritz Consultants, Ltd. \$35,074, 2012
- Caseware IDEA Inc. and J.E Boritz Consultants, Ltd. \$30,000, 2011

- Caseware IDEA Inc. and J.E Boritz Consultants, Ltd. \$37,500, 2010

## PUBLICATIONS

### *Journal Publications*

- Nam, H., W. G. No, and Y. Lee. 2017. Are Commercial Financial Databases Reliable? New Evidence from Korea. *Sustainability*. 2017. 9(8), 1406.
- No, W. G. and M. A. Vasarhelyi. 2017. Cybersecurity and Continuous Assurance. *Journal of Emerging Technologies in Accounting*: 14(1), 1-12.
- Boritz, J. E. and W. G. No. 2016. Computer-Assisted Functions for Auditing XBRL-Related Documents. *Journal of Emerging Technologies in Accounting*, 13(1), 53-83.
- Gray, G. L., W. G. No., and D. W. Miller. 2014. Internal Auditors' Experiences and Opinions Regarding Green IT: Assessing the Gap in Normative and Positive Perspectives. *Journal of Information Systems*, 28(1), 75-109.
- Janvrin, D. and W. G. No. 2012. XBRL Implementation: A Field Investigation to Identify Research Opportunities. *Journal of Information Systems*, 26(1), 169-197.
- Kim, J. W., J. Lim, and W. G. No. 2012. The Effect of Mandatory XBRL Reporting Across the Financial Information Environment: Evidence in the First Wave of Mandated U.S. Filers. *Journal of Information Systems*, 26(1), 127-153.
- Boritz, J. E. and W. G. No. 2011. E-Commerce and Privacy: Exploring What We Know and Opportunities for Future Discovery. *Journal of Information Systems*, 25(2), 11-45.
- Boritz, J. E. and W. G. No. 2009. Assurance on XBRL-Related Documents: The Case of United Technologies Corporation. *Journal of Information Systems*, 23(2), 49-78.
- Boritz, J. E., and W. G. No. 2008. The SEC's XBRL Voluntary Filing Program on EDGAR: A Case for Quality Assurance. *Current Issues in Auditing*, 2(2), A36-A50.
- Boritz, J. E. and W. G. No. 2005. Security in XML-Based Financial Reporting Services on the Internet. *Journal of Accounting and Public Policy*, 24(1), 11-35.
- Boritz, J. E. and W. G. No. 2004. Assurance Reporting for XML-Based Information Services: XARL (Extensible Assurance Reporting Language). *Accounting Perspectives (former Canadian Accounting Perspective)*, 3(2), 207-233.

### *Conference Proceedings and Research Monograph*

- Boritz, J. E., and W. G. No. *A Gap in Perceived Importance of Privacy Policies between Individuals and Companies*. Proceedings of the 2009 World Congress on Privacy, Security, Trust and the Management of e-Business. August 25-27, 2009, at Saint John, New Brunswick, Canada.
- Boritz, J. E., W. G. No, and R.P. Sundarraj. *Internet Privacy: Framework, Review, and Opportunities for Future Research*. Proceedings of the 41st Annual Hawaii International Conference on System Sciences (HICSS 2008). January 7-10, 2008, at Waikoloa, Big Island, Hawaii, USA.

Boritz, J. E. and W. G. No. 2003. Assurance Reporting for XBRL: XARL (Extensible Assurance Reporting Language). In *Trust and Data Assurances in Capital Markets: The Role of Technology Solutions*, ed. S. J. Roohani, 17-31. Research monograph sponsored by PricewaterhouseCoopers.

### ***Book and Book Chapters***

Boritz, J. E. and W. G. No. 2004. Business Reporting with XML: XBRL (Extensible Business Reporting Language), In *The Encyclopedia of the Internet*, ed. H. Bidgoli, vol. 3, 863-885. New York: John Wiley & Sons, Inc.

Jung, Y. G, W. G. No., and K. H. Kim. 1997. *How to Use PC in Your Business Work*, Seoul: SinYoung.

### ***Manuscripts and Research in Progress***

Lambo, M., and W. G. No. *Discrepancies in Hospital Financial Information: Comparison of Financial Data in State Data Repositories and Medicare Cost Reports*. Under the second round review at Journal of Information Systems.

Li, He., W. G. No., and E. J. Boritz. *Are External Auditors Concerned about Cyber Incidents? Evidence from Audit Fees?* Under the second review at the Auditing: A Journal of Practice & Theory.

Li, He., W. G. No., and C. K. Halterman. *Cybersecurity Assurance and Data Analytics*. Under review at the Accounting Horizon.

Huang, F., K. Lee, Q. Li, and W. G. No. *The Framework of Multidimensional Audit Data Selection (MADS)*. Under review at the Accounting Horizon.

Gray, G. L., K. Yoon, W. G. No., and P. Roebuck. *Comparing the Attitudes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT*. Under review at Journal of Information Systems.

Li, He., W. G. No., D. Wang, and M. A. Vasarhelyi. *Cyber Risk Disclosure and Cybersecurity Disclosure Guidance*. Under review at the International Journal of Accounting Information Systems.

Huang, F. and W. G. No. *Do Managers Strategically Report Machine-Readable Format of Financial Information? Evidence from XBRL Filing Complexity*. Under review at Journal of Information Systems.

Boritz, J. E., and W. G. No. *The Quality of Interactive Data: XBRL Versus Compustat, Yahoo Finance, and Google Finance*. Unpublished manuscript.

Hwang, S., W. G. No, and J. Kim. *The Impact of Internal Control Weaknesses on the Timeliness of XBRL Disclosure*. Unpublished manuscript.

## **TEACHING EXPERIENCE**

**Instructor**, Rutgers, The State University of New Jersey  
• ACCT 485: Accounting Information Systems

Fall 2014 – Current

**Instructor**, Iowa State University  
• ACCT 384: Accounting Information Systems

Fall 2008 – Spring 2014

**Instructor**, University of Waterloo

Winter 2006

- MSCI 444: Information Systems Analysis and Design

**Teaching Assistant**, University of Waterloo

2002 – 2007

- Served as a head TA for MSCI 646 (Software Engineering & Database Design), MSCI 441 (Management Information Systems), MSCI 444 (Information Systems Analysis and Design), MSCI 261 (Managerial and Engineering Economics), MSCI 211 (Organizational Behaviour), and MSCI 311 (Organizational Design and Technology).
- Developed course Web sites for MSCI441, MSCI261, and MSCI211.

**Teaching Assistant**, University of Wisconsin – Madison

1998 – 1999

- Served as a TA and developed course Web sites for ACC 100 (Introductory Financial Accounting) and ACC 311 & 312 (Financial Reporting I & II)

## CONFERENCE PRESENTATIONS

Li, He., W. G. No., D. Wang, and M. A. Vasarhelyi. *Cyber Risk Disclosure and Cybersecurity Disclosure Guidance*. AAA Annual Meeting, August 5–9, 2017, San Diego, CA.

Huang, F. and W. G. No. *Do Managers Strategically Report Machine-Readable Format of Financial Information? Evidence from XBRL Filing Complexity*. AAA Annual Meeting, August 5–9, 2017, San Diego, CA.

Li, He., W. G. No., and E. J. Boritz. *Are External Auditors Concerned about Cyber Incidents? Evidence from Audit Fees?* 2017 Joint Midyear Meeting of the AIS and SET Sections, January 19-21, 2017, Orlando, FL.

Li, He., W. G. No., and E. J. Boritz. *Are External Auditors Concerned about Cyber Incidents? Evidence from Audit Fees?* Auditing Section Mid-Year Meeting, January 12-14, 2017, Orlando, FL.

Gray, G. L., K. Yoon, W. G. No., and P. Roebuck. *Comparing the Attitudes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT*. AAA Annual Meeting, August 6–10, 2016, New York, NY.

Gray, G. L., K. Yoon, W. G. No., and P. Roebuck. *Comparing the Attitudes and Activities of Internal Auditors in Australia, Canada, and the United States Regarding Green IT*. Centre for Information Integrity & Information Systems Assurance (UWCISA) 9th Biennial Research Symposium, October 1-3, 2015, Toronto, Canada.

Boritz, J. E., and W. G. No. *The Quality of Interactive Data: XBRL Versus Compustat, Yahoo finance, and Google Finance*. AAA Annual Meeting, August 3-7, 2013, Anaheim, CA.

Boritz, J. E., and W. G. No. *The Quality of Interactive Data: XBRL Versus Compustat, Yahoo finance, and Google Finance*. University of Kansas International Conference on XBRL, April 25-27, 2013, Lawrence, KS.

Boritz, J. E., and W. G. No. *The Quality of Interactive Data: XBRL Versus Compustat, Yahoo finance, and Google Finance*. AAA IS Section Mid-Year Meeting, January 10-12, 2013, Ft. Lauderdale, FL.

- Gray, G. L., W. G. No., and D. W. Miller. *Internal Auditors' Experiences and Opinions Regarding Green IT: Assessing the Gap in Normative and Positive Perspectives*. AAA Annual Meeting, August 4-8, 2012, Washington, DC.
- Boritz, J. E., and W. G. No. *Computer-Assisted Functions for Auditing XBRL-Related Documents*. Korean Accounting Association, June 20-21, 2012, Yangyang, South Korea.
- Gray, G. L., W. G. No., and D. W. Miller. *Identifying Value-Added Roles for Internal Auditors in Green IT Activities*. UWCISA Symposium on Information Integrity & Information Systems Assurance, October 20-22, 2011, Toronto, Canada.
- Kim, J. W., J. Lim, and W. G. No. *The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence*. AAA Annual Meeting, August 6-10, 2011, Denver, CO.
- Kim, J. W., J. Lim, and W. G. No. *The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence*. University of Kansas International Conference on XBRL, April 28-30, 2011, Overland Park, KS.
- Boritz, J. E., and W. G. No. *Computer-Assisted Functions for Auditing XBRL-Related Documents*. University of Kansas International Conference on XBRL, April 28-30, 2011, Overland Park, KS.
- Kim, J. W., J. Lim, and W. G. No. *The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence*. AAA IS Section Mid-Year Meeting, January 6-8, 2011, Atlanta, GA.
- Janvrin, D., and W. G. No. *XBRL Implementation: A Field Investigation*. AAA IS Section Mid-Year Meeting, January 7-9, 2010, Clearwater Beach, FL.
- Boritz, J. E., and W. G. No. *Computer-Assisted Functions for Auditing XBRL-Related Documents*. UWCISA Symposium on Information Systems Assurance Integrity, Privacy, Security & Trust in an IT Context, October 1-3, 2009, Toronto, Canada.
- Boritz, J. E., and W. G. No. *Computer-Assisted Functions for Auditing XBRL-Related Documents*. AAA IS Section Mid-Year Meeting, January 8-10, 2009, Charleston, SC.
- Boritz, J. E., and W. G. No. *A Gap in Perceived Importance of Privacy Policies between Individuals and Companies*. World Congress on Privacy, Security, Trust and the Management of e-Business, August 25-27, 2009, Saint John, Canada.
- Boritz, J. E., W. G. No., and R. P. Sundarraj. *Privacy Policy Disclosures of Companies: A Gap in Perceived Importance of Privacy Policies*. AAA Annual Meeting, August 3-6, 2008, Anaheim, CA.
- Boritz, J. E., and W. G. No. *SEC's XBRL Voluntary Filing Program on EDGAR: The Current Status and Future Directions*. Korean Accounting Association, June 17-20, 2008, Goseong, Korea.
- Boritz, J. E., and W. G. No. *Auditing an XBRL Instance Document: The Case of United Technologies Corporation*. AAA IS Section Mid-Year Meeting, January 9-12, 2008, Redondo Beach, CA.
- Boritz, J. E., W. G. No., and R. P. Sundarraj. *Differences in Companies' Privacy Policy Disclosures across Countries and Industries*. AAA IS Section Mid-Year Conference, January 9-12, 2008, Redondo Beach, CA.
- Boritz, J. E., and W. G. No., and R. P. Sundarraj. *The Effect of Privacy Involvement and Privacy Policy Disclosure on Individuals' Privacy Behaviour*. AAA IS Section Mid-Year Meeting, January 9-12, 2008, Redondo Beach, CA.

No, W. G. *Privacy Involvement, Privacy Policy Disclosure and Individuals' Privacy Behaviour*. Graduate Student Research Conference, University of Waterloo, April 23-26, 2007, Waterloo, Canada.

No, W. G. *Review of Research on Online Privacy*. UWCISA Symposium on Information Systems Assurance Integrity, Privacy, Security & Trust in an IT Context, October 20-22, 2005, Toronto, Canada.

Boritz, J. E., and W. G. No. *Infrastructure Requirements for Assurance on XBRL Documents*. International Conference on XBRL, October 20-21, 2003, Lawrence, KS.

No, W. G. *Assurance Reporting for XBRL*. Graduate Student Research Conference, University of Waterloo, April 2-4, 2003, Waterloo, Canada.

## **PROFESSIONAL SOCIETIES**

- American Accounting Association (AAA)
- Canadian Academic Accounting Association (CAAA)
- XBRL International
- XBRL US