

PhD in Accounting

Thought Leadership in Accounting



POSTGRADUATE

Message from The Dean

Thank you for your interest in the PhD in Accounting Programme at Singapore Management University (SMU). Academic excellence is at the heart of what makes SMU School of Accountancy exceptional. Knowledge creation and dissemination are integral to our mission. The School of Accountancy is committed to advancing global understanding of the role of accounting in financial markets and corporations. Over the years, our research productivity has earned international recognition. In 2024, School of Accountancy placed 2nd in worldwide rankings in Accounting Research (Archival Financial), and is among the top 10 globally for All Publications as well as Citation, according to the Brigham Young University (BYU) Accounting Research Rankings.

Through our PhD programme, we prepare the next generation of exemplary educators and researchers. At the School of Accountancy, we pride ourselves on a collaborative culture that fosters strong student-faculty relationships. Our doctoral students benefit from being trained and nurtured by some of the most distinguished faculty in the field of Accounting. We aim to develop scholars capable of doing cutting-edge research who can be placed into leading research institutions within the region and around the world. We invite you to explore more about our programme online and look forward to welcoming you on a transformational journey with us.

ZHANG Liandong

Dean, School of Accountancy
Lee Kong Chian Professor
Singapore Management University



College of Graduate Research Studies (CGRS)



CREATE
Significant Impact
Across Disciplines



BUILD
Strong Connections
Within Our Community



TACKLE
Challenging Issues
With Confidence



UNLOCK
Opportunities
Through Interdisciplinary Research

The SMU College of Graduate Research Studies (CGRS) enhances and facilitates integration and interdisciplinarity across its various postgraduate research (PGR) programmes, enabling students to gain a holistic learning experience and well-grounded approach to their research, supported by a like-minded community of fellow researchers and faculty mentors. This is achieved through interdisciplinary programmes, shared courses, and professional training workshops.

The College also serves as a second home to students by strengthening networking, cohort-building and providing collaborative opportunities for PGR students across the various programmes, facilitated through student and alumni groups. Ultimately, students will be poised to tackle challenges affecting businesses, societies, and institutions across boundaries with confidence, and create significant impact.

Programme Structure

PhD students typically focus on coursework in the first one to two years, followed by dissertation research in subsequent years.

The PhD framework comprises:

- Foundation Courses (8 Course Units)
- Electives (4 Course Units)
- Empirical Research (2 Course Units)
- Overseas Exchange
- PhD Dissertation (28 Course Units)
- Graduate Research Professional Development (GRPD) (1 Course Unit)*

Students are also required to attend accounting research workshops and other research-related events organised or hosted by the SMU School of Accountancy.

ORAL DEFENCE OF THE DISSERTATION PROPOSAL

This is an oral presentation of the proposed topic to a Dissertation Committee. A written dissertation proposal will have to be submitted before the presentation. A supervisor with the expertise in the chosen topic will be appointed. He or she guides and mentors the student throughout the dissertation work.

FINAL DEFENCE AND COMPLETION OF THE PHD DISSERTATION

This is an oral presentation of the written dissertation report to the Committee. After possible revision(s) to the report and upon fulfillment of all necessary requirements, the Committee will recommend to the University to award the PhD degree.

* The Graduate Research Professional Development (GRPD) programme (1 Course Unit) is compulsory.

Financial Assistance Schemes

SMU awards three types of scholarships and fellowships on a competitive basis. Applicants are assessed either during the admissions process, based on qualifications and suitability, or during their PhD studies, in recognition of outstanding academic performance.

SMU RESEARCH SCHOLARSHIP

The scholarship covers registration and subsidised tuition fees. This scheme also provides successful recipients with monthly living stipends.* The scholarship is renewed yearly, conditioned on good academic performance, for a maximum duration of four years. After the scholarship period, recipients may receive continued support through research and teaching assistantships or industry grants.

SMU PRESIDENTIAL DOCTORAL FELLOWSHIP

The SMU Presidential Doctoral Fellowship* is awarded to exceptionally qualified students, who are offered candidatures at SMU, as well as to existing PhD students who have outstanding academic performance. The Fellowship is a one-year award that is renewed annually, for up to four years.

SMU INTERDISCIPLINARY DOCTORAL FELLOWSHIP

The SMU Interdisciplinary Doctoral Fellowship* is awarded to existing PhD students who have shown exemplary pursuit of research that crosses traditional disciplinary boundaries. This Fellowship is a one-year award.

* The latest stipend rates are published on our website and subject to change.

Faculty



PhD Programme Committee Members

From Left to Right: Assoc Prof An-Ping LIN, Asst Prof Richard CROWLEY, Asst Prof Jungbae KIM

■ Assoc Prof WANG Rencheng
PhD Programme Director



Admission and Application

ADMISSION REQUIREMENTS

- At least a Bachelor's degree with a high GPA.
- Work experience is preferred but not required.
- Good GRE or GMAT results.
- Good TOEFL or IELTS scores.
For applicants whose medium of instruction at the Bachelor's/Master's level was not in English.
- Submission of the following documents:**
Latest Curriculum Vitae
Copies of Degree Certificates and Transcripts
Personal Statement and Two Reference Letters

APPLICATION INFORMATION

The PhD in Accounting is a full-time programme. The University's application window is listed below.

Intake	Opening Date for Application	Closing Date for Application
August	1 August (of prior year)	31 December (of prior year)

Details on the application procedure can be found at <http://smu.sg/phd-accounting>

Selected Dissertations

PHD IN ACCOUNTING

- The Role of Disclosure in DeFi Markets (Amanda AW Yong, 2023)
- Regulating by New Technology: The Impacts of the SEC Data Analytics on the SEC Investigations (DENG Tian, 2023)
- Moving towards Principles-Based Accounting Standards: The Impact of the New Revenue Standard on the Quality of Accrual Accounting (HE Huiyu, 2023)
- The Effect of Mandatory ESG Disclosure on Firm's Going Private Decision (HUANG Ying-Chi, 2024)
- When I Know Your Taste: Retail Customers' Environmental Preferences and Firm Pollution (YANG Mengjie, 2024)
- When Market Forces Backfire: Mandatory ESG Disclosure and Corporate Innovation (ZHANG Andi, 2024)
- Accounting Function Hierarchies and Financial Reporting Quality (LI Shuo, 2024)
- Informed Trading in Peers of M&A Firms: Evidence from M&A Advisor Banks (LI Xuanbo, 2024)
- Availability of ESG Rating Information and Voluntary ESG Disclosure: Evidence from Coverage Expansion of ESG Rating Agency (PENG Xuefan, 2025)



SOA Graduates' Testimonials



Amanda AW Yong
Class of 2023
Hong Kong Baptist University
(Hong Kong, China)

“ The SMU School of Accountancy PhD programme offers rigorous training, close faculty mentorship, and a collaborative research environment. It sharpened my analytical thinking and deepened my passion for impactful research. The supportive academic culture truly shaped my growth as a scholar. ”



DENG Tian
Class of 2023
Chinese University of Hong Kong
(Shenzhen, China)

“ I have been very impressed with the positive and supportive spirit in the school. The PhD programme has provided me with the opportunity to pursue high-quality research. ”



HUANG Ying-Chi
Class of 2024
National Taiwan University
(Taiwan)

“ I get to learn from professors that are experts in their fields and brainstorm with other PhD students. The programme provides solid training related to accounting research and equips us with updated research skills. The faculty are approachable and supportive. I would highly recommend this programme to anyone who aims at pursuing a career in academia. ”



LI Xuanbo
Class of 2024
City University of Hong Kong
(Hong Kong, China)

“ My PhD journey at SMU was enriched by exceptional research opportunities and the invaluable guidance of dedicated professors, which broadened my academic horizons and laid a solid foundation for my future career in research. ”



YANG Mengjie
Class of 2024
Monash University
(Australia)

“ In my PhD programme, I've delved deeper into my field, uncovering insights that both challenge and inspire me. It's a journey of growth, perseverance, and relentless pursuit of excellence, where each challenge becomes a milestone in my development as an independent scholar. ”



ZHANG Andi
Class of 2024
Central University of Finance and Economics
(Beijing, China)

“ Embarking on a PhD journey at SMU's School of Accountancy has been a truly rewarding experience. The faculty are incredibly nice and supportive, always ready to guide and collaborate with us. Their dedication to our success is evident in every interaction. Additionally, the support and encouragement from my peer PhD students have been invaluable. The collegiate vibe here is something special, fostering a sense of community and camaraderie that makes the challenges much more manageable. If you're passionate about making a significant impact in the field of empirical accounting research, SOA's PhD programme offers the perfect blend of support, community, and academic excellence for you. ”



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