



Dean's Message 3

The Deanery 4

About Singapore Management University 5 and SMU School of Accountancy

Key Facts 6

Bachelor of Accountancy 8

Master of Professional Accounting 10

PhD in Accounting 12

SOA Research Centre (SOAR) 14

Professional Development 18

DEAN'S MESSAGE

Since the inception of the School of Accountancy (SoA), it has built a reputation for its significant contributions to accounting research and high quality accounting education. With the onset of technological revolution in the accounting industry, SoA is prepared for the next phase of accounting education and research.

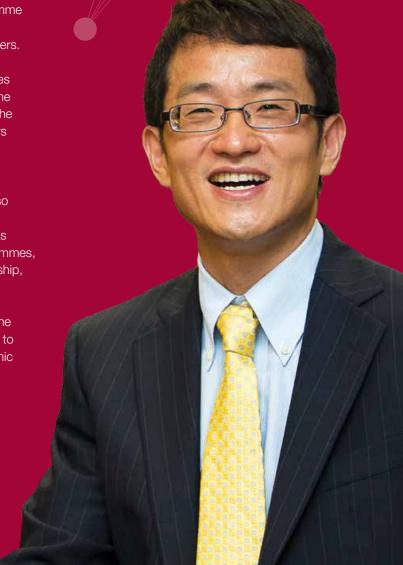
Today we count world-class scholars and business leaders as part of our team. Our faculty members have been gaining international recognition for research productivity. Our research productivity in archival research is ranked 1st in Asia and 3rd in the world. We boast a robust research environment with a strong blend of academic-driven research and practice research. At the same time, our faculty members consistently rank as the best teachers in the university. They also produce outstanding and internationally recognised pedagogical works. With this unique composition in our team, we have gained recognition for our contributions towards thought leadership, education and training in the accounting industry.

SoA offers a suite of distinctive programmes – the Bachelor of Accountancy (BAcc), the Master of Professional Accounting (MPA), and the PhD in Accounting. Graduates from our BAcc programme enjoy high employment rates each year, and they command significantly higher average starting salaries than their local peers. Our MPA graduates are also making strong inroads into their respective professions, with many taking on key executive roles upon completion of their programme. In 2017, we launched the PhD in Accounting programme, which is designed to groom the next generation of highly-skilled and innovative thought leaders in accounting, while generating synergy with SoA's robust research environment.

The University's collaborations with world-class institutions also enable our School to enjoy close interactions with top faculty members from these institutions. In addition, our School works closely with top Chinese schools in joint-postgraduate programmes, such as the Tsinghua-SMU Master of Science in CFO Leadership, and in the training of their PhD students.

With Singapore poised to be the leading accounting hub for the Asia-Pacific region by 2020, I extend a warm welcome to you to partner with us, or to join us as part of our exciting and dynamic community at SoA.

Lee Kong Chian Chair Professor Cheng Qiang *Dean, School of Accountancy*



THE DEANERY



Cheng Qiang
Lee Kong Chian Chair Professor
of Accounting
Dean, School of Accountancy
PhD, University of Wisconsin-Madison

Dr Cheng Qiang conducts research on various financial reporting and disclosure issues, and has published in leading accounting and finance journals, including The Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, and Journal of Financial Economics. Dr Cheng is currently an editor of The Accounting Review and previously served on the Research Committee of the American Accounting Association (AAA). He is a Council Member of the Institute of Singapore Chartered Accountants (ISCA) and a member of CPA Australia.

He served as the president of the Chinese Accounting Professors' Association of North America from 2009 to 2010. He had also previously taught at the University of Wisconsin-Madison, the University of British Columbia, and the University of Washington, USA. Dr Cheng was appointed Dean in July 2015 and was awarded the Lee Kong Chian Chair Professorship in July 2016.



Liandong Zhang
Professor of Accounting
Associate Dean (Research)
Lee Kong Chian Fellow
PhD, Nanyang Technological University

Dr Liandong Zhang's research interests include corporate financial reporting, disclosure, corporate governance, and taxation. He has published articles in these areas in leading accounting and finance journals including Contemporary Accounting Research, Journal of Accounting Research, The Accounting Review, and Journal of Financial Economics. He currently serves as the Associate Editor of Asia-Pacific Journal of Accounting and Economics. Dr Zhang received his bachelor degree from Tsinghua University and his PhD in Accounting from Nanyang Technological University. Dr Zhang joined SMU in August 2017 as Associate Dean (Research) at SoA. He had previously taught at City University of Hong Kong and Concordia University in Canada.



Gary Pan
Associate Professor of Accounting
(Education)
Associate Dean (Undergraduate
Admissions and Student Development)
Academic Director, SMU-X
PhD, University of Manchester

Dr Gary Pan's teaching and research interests are in accounting information systems, fraud prevention and internal control and business analytics. Dr Pan has presented in several major conferences and published widely in academic and professional journals. In 2016, Dr Pan was awarded the bronze medal at the internationally-acclaimed QS-Wharton Reimagine Education Awards 2016 with the presentation "SMU-X: Transforming Presence Based Learning for a New Generation of Graduates".

He is Associate Editor for Journal of Information & Management and Editor of two books "Dynamics of Governing IT Innovation in Singapore: A Case Book." and "Analytics and Cybersecurity: The Shape of Things to Come."



Seow Poh Sun
Associate Professor of Accounting
(Education)
Associate Dean (Teaching & Curriculum)
PhD, University of Melbourne

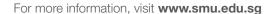
Dr Seow Poh Sun's teaching and research interests are in accounting information systems, behavioural issues in accounting and accounting education.

Prior to joining SMU, Dr Seow was a lecturer at The University of Melbourne and worked in PwC Singapore. He received his PhD in Accounting from The University of Melbourne and obtained his Masters of Business Administration and Bachelor of Accounting with First Class Honours, both from Nanyang Technological University, Singapore.

Dr Seow received the prestigious Jim Bulloch Award for Innovations in Management Accounting Education in 2017 and the AAA Innovation in Accounting Education Award in 2015, for his award-winning mobile learning app Accounting Challenge (ACE). He and his collaborator were the first professors outside of the US to win both awards which were presented by the American Accounting Association (AAA).

ABOUT SINGAPORE MANAGEMENT UNIVERSITY

Established in 2000, Singapore Management University (SMU) is recognised for its high-impact multi-disciplinary research that addresses Asian issues of global relevance, and for its innovations in experiential learning. With around 10,000 students, SMU offers bachelor, master and PhD degree programmes in Accountancy, Business, Economics, Information Systems, Law and Social Sciences, and executive development programmes. Through its city campus, SMU enjoys strategic linkages with businesses, government agencies, and the wider community in Singapore and beyond.





ABOUT SCHOOL OF ACCOUNTANCY

Established in 2001, the School of Accountancy (SoA) is the second largest school in SMU.

SoA began with a cohort of 90 Bachelor of Accountancy students and eight faculty members. The undergraduate programme became the first American-styled broadbased accountancy programme in Singapore, with a curriculum that met the accreditation requirements of the major accounting regulatory bodies. Currently, SoA has a faculty team of close to 50 and offers the following distinctive programmes: the Bachelor of Accountancy, Master of Professional Accounting and most recently, PhD in Accounting. These programmes are designed in line with the development of Singapore as a leading global hub for accounting research, services and professionals for the Asia Pacific.

Through pertinent knowledge creation, holistic education programmes, and collaborative engagements with the business community, SoA aims to develop future global citizens who are competent accounting professionals and responsible business leaders. Our faculty members hold strong credentials in research, teaching and industry practice. Our programmes are accredited by various reputable professional bodies and are internationally recognised. The SoA community shares a sense of professionalism, personal integrity, social responsibility, as well as an aspiration for exemplary leadership in the field of accounting. Visit www.accountancy.smu.edu.sg for more information.



KEY FACTS

- SMU is the third local university in Singapore and it pioneered its own distinctive brand of holistic curriculum modelled after the Wharton School of the University of Pennsylvania, US.
- 2 SoA is located in a modern city campus in the financial, cultural and historical epicentre of Singapore.
- 3 SMU is the youngest local institution to be accredited by the Association to Advance Collegiate Schools of Business (AACSB) for both its business and accounting undergraduate and postgraduate programmes. SoA's BAcc and MPA programmes are accredited by 10 international professional and education bodies.
- SoA was presented with the Most Outstanding Higher Education Institute of the Year Award by the Institute of Chartered Accountants in England and Wales (ICAEW) in 2017.
- 5 SMU is recognised as an approved partner university for Chinese government-funded PhD students by the China Scholarship Council.
- SoA professors are the first professors outside of the US to clinch the AAA Innovation in Accounting Education Award and the Jim Bulloch Award for Innovations in Management Accounting Education.
- Research at SoA focuses on the financial archival domain. We provide like-minded researchers a synergistic, conducive and collegial working environment.
- SoA was ranked 1st in Asia and 3rd worldwide in Archival Accounting Research (All Topics) in the Brigham Young University (BYU) Accounting Research rankings 2016, released in February 2017.
- SoA offers a supportive research environment and nurtures research capabilities by providing research grants and travel funds; organising short visits by prominent scholars; acquiring research-related data; and facilitating joint research initiatives, amongst others.
- With an amalgamation of industry-experienced faculty members and award-winning researchers, SoA offers practical insights through research that responds to the changing dynamics of businesses and customised workshops that address the needs of the accounting profession.



ACCREDITED BY 10 INTERNATIONAL PROFESSIONAL AND EDUCATION BODIES























TOP 20 ACCOUNTING RESEARCH RANKINGS

BYU Ranking For Archival Accounting Research (All Topics) 2016

University	Last 6 Years	Last 12 Years	All Years
University of Toronto	1	1	5
University of Texas at Dallas	2	3	8
Singapore Management University	3	5	24
Texas A&M University	4	4	3
University of Southern California	5	2	1
University of Texas at Austin	5	5	6
University of Georgia	7	8	14
University of Missouri	8	8	22
Brigham Young University	9	28	39
The Ohio State University	9	14	17
University of Pennsylvania	11	11	8
Indiana University Bloomington	12	18	20
Michigan State University	13	11	11
University of Waterloo	13	26	27
Boston College	15	21	18
Harvard University	16	30	32
Temple University	16	14	7
Arizona State University	18	28	30
Bentley University	19	18	29
New York University	19	21	11
University of Illinois at Urbana-Champaign	19	35	44
University of North Carolina at Chapel Hill	19	17	4
University of Washington	19	23	19





BACHELOR OF ACCOUNTANCY

Armed with sound accounting knowledge, the future accounting professional must be able to articulate ideas effectively, and be able to harness technology to excel. Our BAcc programme is designed with the future in mind and imparts both hard knowledge skills and soft people skills, while equipping our students with the tech-savvy they need to thrive in the new accounting landscape.

Our rigorous BAcc curriculum strikes a unique balance of essential accounting skills and multi-disciplinary knowledge through a broad-based education.

Students complete 36 modules made up of a combination of accounting core and elective modules, business subjects, and university core and general courses. In addition, students are required to complete a minimum of 10 weeks internship, a Finishing Touch Programme and a minimum of 80 hours of community service to graduate. Students can also extend their studies to broaden their fields of expertise by taking up a double degree or double major. There are 15 possible double degree and 37 possible second major combinations to choose from.

Foundation (3 courses)

University Core

Modes of Thinking (1 course) Internship (10 + 2 weeks)

Finishing Touch Programme

Accounting Core (9 courses) Accounting Options (3 courses)

Business Subjects (8 courses)

Globalisation (1 course) Asian Studies (1 course) General Education (4 courses) Technology Studies (1 course)

Entrepreneurship (1 course)



Foundation Courses provide students with a basic competency in academic writing, mathematics and economics.

University Core courses equip students with intellectual and analytical skills, and socially responsible perspectives.

Modes of Thinking help students to develop the ability to practice and apply different thought-processes to tackle real life issues in a changing and uncertain environment.

Accounting Core courses equip students with professional competencies and skills to thrive in a knowledge-based economy.

Accounting Options allow students to pursue a broader understanding of accounting in different areas of specialisation.

Business Subjects ground students in the theories, concepts and working tools that are essential in a modern business environment.

Globalisation enhances the students' understanding and knowledge of issues pertaining to globalisation from the perspectives of various disciplines.

Asian Studies enable students to gain an understanding of the contemporary issues and challenges facing the Asian countries and/or cultures due to their interrelationships and linkages.

General Education courses enhance the knowledge and widen the perspectives of students across other disciplines independent of accountancy.

Technology Studies enable students to gain an appreciation of the impact and challenges of development trends on technology.

Entrepreneurship courses enable students to gain an appreciation of the social dimensions and the psychological aspects of being an entrepreneur.

Finishing Touch Programme consists of Career Preparation & Enrichment workshops which prepare students for internships, job applications and the necessary skills for success in their future careers.

Find the full listing of the courses at www.accountancy. smu.edu.sg/why-smu-accountancy

MASTER OF PROFESSIONAL ACCOUNTING

The Master of Professional Accounting (MPA) is Singapore's first and most recognised graduate qualification in accounting. It offers a pathway for non-accounting graduates working or seeking to work in a field that requires specialised knowledge in accounting. The internationally-recognised MPA offers an accelerated route towards membership with global professional accounting bodies and qualification for CPA or CA status.

INTERNATIONALLY RECOGNISED PROFESSIONAL DEGREE

With accreditations from 10 different government, academic and regulatory bodies, including ISCA, CPA Australia, ACCA, ICAEW and more, the MPA unlocks global career opportunities.

HIGH GRADUATE EMPLOYABILITY

Since our launch in 2006, our dedicated career services team has placed students in renowned companies for jobs and internships.

WORLD-CLASS FACULTY

Some of the best academics and educators in their specialised fields teach the MPA. Leading industry practitioners are also invited to share industry insights with students.

DIVERSITY IN THE CLASSROOM

From fresh graduates making the transition to accountancy, to senior management executives expanding their skill sets, our MPA candidates come from diverse backgrounds, encouraging vibrant and stimulating intellectual exchange in the classroom.



Designed to be industry and profession-centric, the MPA aims to develop our graduates into competent professionals. Our curriculum is built upon three pillars as required by the industry, profession and employers.

Business Fundamentals	Accounting Core		Professional Services	
Business Fundamentals provide knowledge that is essential for today's managers and senior executives to understand the big picture of complex businesses.	The Accounting Core provides aspiring accountants, general managers and business leaders who require a strong knowledge of accounting functions, a good coverage via these 6 subject areas.		The Professional Services pillar gives accountants and business leaders a competitive advantage by exposing them to important professional functions. These 3 segments are under the overarching theme of governance and risk management.	
Economics & Statistics	Financial Accounting	Management Accounting	Audit & Assurance	
Financial Management	Corporate Reporting & Financial Analysis	Accounting Information Systems	Taxation	
Management & Strategy	Advanced Financial Accounting	Legal Environment of Business	Corporate Advisory	

SMU Postgraduate Professional Development Series

The SMU Postgraduate Professional Development courses will bring together postgraduate students from across the various SMU Masters' Programmes through a series of seminars designed to help you develop your network, horizons and skills in key professional areas that are vital for your success.

Find more information at www.smu.edu.sg/mpa

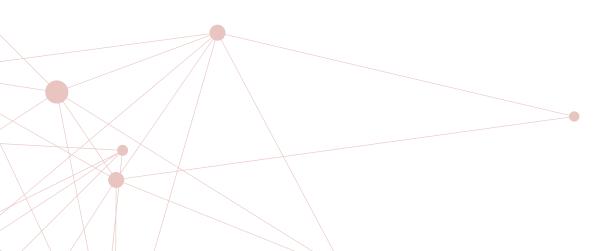


PHD IN ACCOUNTING

As a research-degree programme, the PhD in Accounting is designed to prepare students for an academic career in accounting at leading research-oriented universities around the world, as well as for a career in accounting and finance industries in Singapore. The programme offers top-tier training in fields such as financial accounting, managerial accounting, and tax. Prospective scholars will be trained to become highly-skilled and innovative thought leaders in accounting and research.

SoA is committed to advancing the world's understanding of the role of accounting in financial markets and corporations, and has gained international recognition for its research productivity over the years.

Year	Course	
1 and 2	Foundation Courses (Economics, Finance and General Business) Microeconomics (I) Econometrics (I) Investments Corporate Finance Introduction to Business Research	
	 Foundation Courses (Accounting) Introduction to Accounting Research Accounting Research Seminar (I) (Theory and Empirical) Accounting Research Seminar (II) (Financial Accounting) Accounting Research Seminar (III) (Auditing & Taxation) 	
	Elective Courses Five PhD level courses in Economics, Finance or other relevant fields	
	Summer Research Project (Year 1)	
	PhD Qualifying Exam (End of Year 2)	
3	 Work on Dissertation Complete Teaching Requirement (1 full UG Section) Attend high quality accounting conferences 	
4	 Work on Dissertation Overseas Exchange Programme (for top students) Complete Dissertation Proposal & present the proposal Attend at least 2 high quality accounting conferences (Year 3 & 4) 	
5	Complete Dissertation (submit written report of dissertation)Oral Defense	



PROGRAMME STRUCTURE

The PhD framework is as follows:

- Foundation Courses (9 Course Units)
- Electives (5 Course Units)
- First-Year Summer Research Project
- Overseas Exchange
- PhD Dissertation (28 Course Units)

Students are also required to attend accounting research workshops and other research-related events organised or hosted by SoA.

Most students are expected to take about five years to complete the programme.

Find more information at smu.sg/phd-accounting



SOA RESEARCH (SOAR) CENTRE

SoA aims to take the lead in shaping the future of accounting practice and research, whilst contributing to the national vision of Singapore as a leading global accounting hub. With technological advancements and an increasingly complex business environment, the School of Accountancy Research Centre (SOAR) was established in 2010 to bolster SoA's advancements in accounting research.

Research at SoA is a unique blend of academic and industry research that results in knowledge creation, dissemination and application, in ways that are relevant and responsive to the changing needs of the accounting landscape.

SOAR adopts three strategic thrusts:

- Be a centre for dissemination of knowledge.
- Showcase and leverage on faculty knowledge and thought leadership on governance, accounting and reporting.
- Provide thought leadership education and training on governance, accounting and reporting.

SOAR ADVISORY BOARD



Mary E Barth Joan E Horngren Professor of Accounting Stanford University



Terry Shevlin Professor of Accounting, Paul Merage Chair in Business Growth, Associate Dean of Research and Doctoral Programmes UCI Paul Merage School of Business



Katherine Schipper Thomas F Keller Professor of Business Administration, The Fugua School of Business, Duke University; and Honorary Doctor of Accountancy (Honoris Causa), Singapore Management University

Academic research has great potential to help shape global financial reporting for the future... I am delighted to participate in SMU's efforts to take a leadership role in fostering high quality research that can help provide insights into standard setting debates.



Academic research is an important part of the mission of universities and business schools. I have worked with a number of the accounting faculty at SMU and can attest to their work ethic and high quality contributions to our joint projects, which have been published in the very top tier academic journals.

Accounting researchers can and do provide evidence that is pertinent to the Financial Accounting Standards Board's (FASB) decisions, to the extent that the research is structured around the Conceptual Framework.

RESEARCH AREAS

School of Accountancy

			/	
Corporate Reporting and Disclosure	Corporate Governance, Auditing & Risk Management	Financial Intermediation and Information	Financial Performance Analysis	Accounting Information System
Financial Reporting Quality	Board of Directors and Corporate Disclosure	Information Asymmetry, Analysts, and Cost of Capital	Performance Evaluation and Forecasting	Organisation and Management of Accounting Information Systems
Earnings Management and Manipulation – Incentives and Consequences	Executive Compensation and Contracting and Corporate Reporting Quality	Private Information and Public Disclosure	Valuation	Information System and Fraud Detection
Voluntary Disclosures	Audit Quality and Audit Risk	Financial Institutions – Accounting Issues	Tax Planning and Firm Performance	Judgment and Decision-Making
International Financial Reporting Standards	Internal Control	The Monitoring Role of Institutional Investors	Pricing of Credit Risk	Decision Aids
Fair Value Accounting	Risk Management	Investor Heterogeneity and Microstructure		
	Family Ownership and Control and Corporate Decisions			



SOAR is committed to offering a conducive platform for the creation and dissemination of accounting research. To this end, SOAR drives various initiatives which include:

SOAR ACCOUNTING SYMPOSIUM

This annual flagship event enables faculty members from SoA and top schools around the world to interact and share ideas through research paper presentations and discussions. The Symposium has attracted many high-quality research paper submissions, featured some of the best accounting scholars as its keynote speakers, and attracted well-known professors around the world to engage in an exchange of knowledge.

DOCTORAL CONSORTIUM

Riding on the success of the annual SOAR Accounting Symposium, a one-day Doctoral Consortium was incorporated into the programme. PhD students from top schools in the region were selected to attend these keynote addresses by leading researchers. The event was introduced with the objective of contributing to PhD education in the Asia-Pacific and to facilitate interaction among promising PhD students.

COLLABORATIONS WITH OTHER UNIVERSITIES

SOAR collaborates with other universities around the region to encourage a fluid exchange of knowledge. These collaborations include a reciprocal junior faculty visit agreement with the Chinese University of Hong Kong, Hong Kong University of Science and Technology and University of Hong Kong; an annual research conference with NTU and NUS; and the annual Joint School Conference which provides the platform for faculty members from leading universities to present and discuss their research papers. These arrangements foster collaborations among junior and senior faculty members from the region and promote the exchange of ideas for future research.

VISITING SCHOLARS

SOAR invites prominent accounting scholars to conduct research seminars, consult with SoA faculty members, and speak at public lectures which draw large audiences from the academia, industry, and government sectors.

The Centre also hosts promising PhD students from Peking University, Tsinghua University and Sun Yat Sen University, who are nominated by their respective universities to spend between six months to a year in SoA. These students are placed on a training programme which involves them in ongoing research projects at SOAR.

COLLABORATIONS WITH THE INDUSTRY

SOAR collaborates with businesses as well as professional and government bodies, on research projects addressing key industry-related issues. These bodies include the Big Four accounting firms, the Accounting and Corporate Regulatory Authority, Institute of Singapore Chartered Accountants, CPA Australia, and the Institute of Internal Auditors Singapore. Some projects have generated much industry interest and spun-off other studies focusing on the research findings submitted by our faculty members.

DISSEMINATION OF RESEARCH **WORKS**

A SoA-SSRN research series and a tri-annual research e-newsletter were created to ensure that the insights obtained from the faculty members' research activities gained a wider reach.

In addition, our faculty members actively present their research at international conferences such as the American Accounting Association (AAA) Conference, the Financial Accounting and Reporting Section (FARS) Mid-Year Conference, the European Accounting Association (EAA) Congress, the Chinese Accounting Professors' Association of North America (CAPANA) Conference, and the World Congress of Accounting Educators and Researchers.

INTELLECTUAL CONTRIBUTIONS AND PUBLICATIONS

Our faculty members publish both analytical and empirical papers in the top tier accounting and business journals; such as Journal of Accounting and Economics, Contemporary Accounting Research, The Accounting Review, Review of Accounting Studies, Journal of Accounting Research, Journal of Financial Economics and Management Science. They also publish in journals with a strong industry readership including Accounting and Finance, China Economic Review, Journal of Accounting Information Systems and Journal of Accounting and Public Policy, amongst others.

PROFESSIONAL DEVELOPMENT

The SoA faculty comprises industry veterans, senior academics and academics with PhDs from reputable universities around the world. Many of our faculty have decades of research and teaching experience in their areas of expertise. A number of them have a wealth of industry experience and have held professional positions such as Audit Partner, Auditor-General and Chief Financial Officer in the private and public sectors.

With this unique blend of faculty members, SoA is able to offer practical insights through industry-related research, consultative sessions, and public and customised workshops that address the needs of the accounting profession in the following areas:

- Financial Accounting
- Management Accounting
- Financial Management
- Financial Statement Analysis
- Accounting Information Systems
- Business Analytics
- Taxation
- Audit
- Corporate Governance
- Risk Management

Some of these workshops are also offered in collaboration with industry partners and professional bodies.

The School also engages with the public and private sectors by organising talks on topics and issues of interest to senior executives, professionals and managers from the accounting profession and the business community. Through these activities, we add value to organisations by harnessing a mix of sound theories along with a wealth of industry and teaching experience.







Singapore Management University School of Accountancy 60 Stamford Road Singapore 178900



www.accountancy.smu.edu.sg

Bachelor of Accountancy

Master of Professional Accounting

PhD in Accounting

School of Accountancy Research (SOAR)

Professional Development

Careers (Faculty appointments)

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