



SINGAPORE MANAGEMENT
UNIVERSITY

STEERING THOUGHT LEADERSHIP AND RESEARCH IN ACCOUNTANCY

**SCHOOL OF
ACCOUNTANCY**



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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 5th 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), the Master of Science in Accounting (MSA) (Data & Analytics) 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 transitioning well into their respective professions, with many taking on key executive roles upon completion of their programme. More recently, we launched the MSA and PhD in Accounting programmes. The MSA is designed for finance and accounting professionals who are interested in developing expertise in applying data technology into their domain knowledge to solve business problems. On the other hand, the PhD in Accounting programme aims 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, the SMU-ZJU Doctor of Business Administration (DBA) (Accounting and Finance) programme 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.



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 include Accounting Information Systems, Accounting Data and Analytics, and Accounting Education. He has published widely in peer-reviewed academic journals and professional publications. Dr Pan has won a number of international and local teaching and research awards. In 2017, he was awarded The Public Administration Medal (Bronze) at the Singapore National Day Awards. Together with another colleague, Dr Pan was awarded the AAA Teaching, Learning and Curriculum Outstanding Instructional Contribution Award in 2018. He also actively serves in several university and industry committees.

Dr Pan is a Chartered Accountant of Singapore, Fellow of CPA Australia, Certified Management Accountant of Australia and a member of the American Accounting Association. He is also associate editor for the *Journal of Information & Management* and the editor of three books.



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.



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. He is a Fellow Chartered Accountant of Singapore and Fellow of CPA Australia.

Dr Seow has won a number of international and local teaching and research awards. He received the AAA Outstanding Instructional Contribution Award in 2018 for developing an online tutorial to teach database modelling. He also received the 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 collaborators were the first professors in Asia to win the three awards, which were presented by the American Accounting Association (AAA). Dr Seow was inducted on the SMU Teaching Honour Roll in 2017 for receiving at least three SMU Undergraduate Teaching Excellence Awards.

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.

For more information, visit smu.edu.sg



ABOUT SCHOOL OF ACCOUNTANCY

Established in 2001, the School of Accountancy (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, Master of Science in Accounting (Data & Analytics) and PhD in Accounting. SoA also offers the joint-postgraduate programmes – Tsinghua-SMU Master of Science in CFO Leadership and SMU-ZJU Doctor of Business Administration (DBA) (Accounting and Finance). 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 accountancy.smu.edu.sg for more information.



KEY FACTS

- 1 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 11 international professional and education bodies.
- 4 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 and 2018.
- 5 SoA was ranked 1st in Asia and 5th worldwide in Archival Accounting Research (All Topics) in the Brigham Young University (BYU) Accounting Research rankings 2017, released in February 2018.
- 6 SMU is recognised as an approved partner university for Chinese government-funded PhD students by the China Scholarship Council.
- 7 SoA professors are the first professors outside of the US to clinch the AAA Innovation in Accounting Education Award, and the first professors in Asia to win the Jim Bulloch Award for Innovations in Management Accounting Education and the Teaching, Learning and Curriculum Outstanding Instructional Contribution Award.
- 8 Research at SoA focuses on the financial archival domain. We provide like-minded researchers a synergistic, conducive and collegial working environment.
- 9 SoA offers a supportive research environment and nurtures research capabilities by providing research and travel grants; organising short visits by prominent scholars; acquiring research-related data; and facilitating joint research initiatives, amongst others.
- 10 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 11 INTERNATIONAL PROFESSIONAL AND EDUCATION BODIES



TOP 20 ACCOUNTING RESEARCH RANKINGS

BYU Ranking For Archival Accounting Research (All Topics) 2017

University	Last 6 Years	Last 12 Years	All Years
University of Toronto	1	2	4
University of Southern California	2	1	1
University of Texas at Austin	2	4	8
University of Texas at Dallas	4	3	10
Brigham Young University	5	19	33
Singapore Management University	5	6	26
Indiana University Bloomington	7	10	16
Texas A&M University	8	5	5
University of Chicago	8	6	6
University of Georgia	8	18	15
University of Pennsylvania	11	11	7
University of Missouri	12	15	23
University of North Carolina at Chapel Hill	13	15	3
University of Washington	13	22	18
Temple University	15	13	8
University of Illinois at Urbana-Champaign	15	28	42
Baruch College-The City University of New York	17	21	21
Boston College	17	25	19
City University of Hong Kong	17	30	48
Massachusetts Institute of Technology	17	9	13



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 Bachelor of Accountancy (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 technological skills 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, SMU Core Curriculum courses and Free Electives from any other course of study. As part of the SMU Core Curriculum requirements, students are also expected to complete the SMU Internship programme and a minimum of 80 hours of Community Service. Students will also need to embark on at least one global exposure experience before graduating.

Accounting Core	SMU Core		Graduation Requirements
Accounting (11CU)	Capabilities (6CU) <ul style="list-style-type: none">Numeracy (1CU)Modes of Thinking (1CU)Managing (2CU)Writing & Reasoning (1CU)Internship (1CU)	Communities (4CU) <ul style="list-style-type: none">Economics & Society (1CU)Technology & Society (1CU)Cultures of the Modern World (1CU)Community Service (1CU)	Singapore Studies
		Civilisations (2CU) <ul style="list-style-type: none">Ethics & Social Responsibility (1CU)Big Questions (1CU)Global Exposure	
Business (7CU)			Asia Studies
Electives			
Accounting Electives (3CU)	Free Electives (3CU)		
TOTAL = 36 Course Units (CU)			



SMU CORE CURRICULUM

The SMU Core Curriculum is undergirded by the three pillars of Capabilities, Communities, and Civilisations.

Capabilities impart to students the 21st century skills necessary to dexterously operate in an increasingly digitised and data-driven working environment.

Communities help students understand the economic, technological, and cultural systems that structure our interactions with our communities.

Civilisations aim to immerse students in fundamental and perennial debates that cut across time and space, to a critical dialogue between multiple and competing traditions of thought and problem-solving.

For more information on the Core Curriculum and Graduation Requirements, please visit smu.edu.sg/programmes/core-curriculum

ACCOUNTING CORE

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

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

ELECTIVES

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

Free Electives encourage students to take courses to broaden their knowledge in fields beyond their primary major.

For the full listing of BAcc courses, please visit accountancy.smu.edu.sg/bacc

SECOND MAJOR IN ACCOUNTING DATA AND ANALYTICS

Students studying the Second Major in Accounting Data and Analytics will take five compulsory modules in data technology and two accounting application electives which enable them to apply their data technology skill-sets in the accounting context. Lastly, students will complete a compulsory capstone module under the SMU-X experiential learning pedagogy.

Courses include:

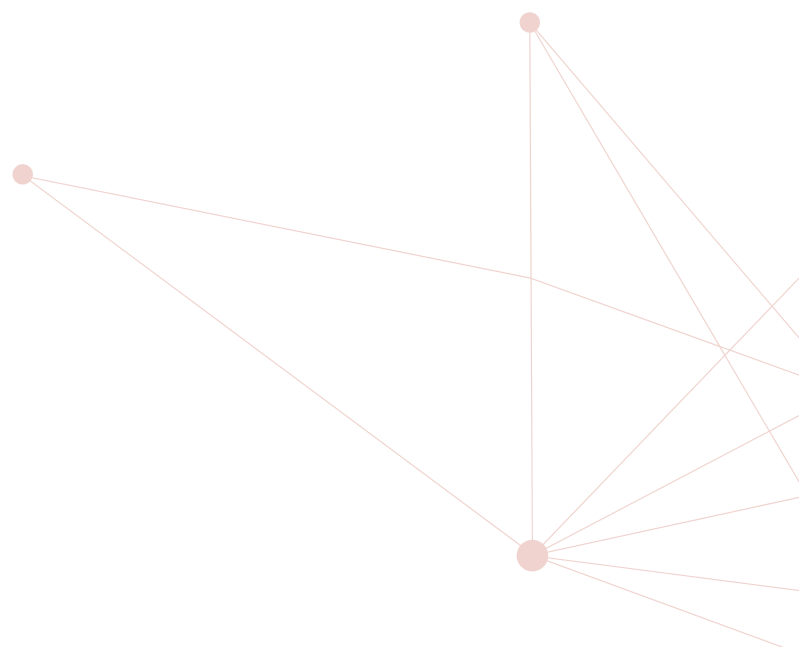
Data Technology (Compulsory – 5 Modules)

- Accounting Information Systems
- Data Management
- Data Modelling and Visualisation
- Introduction to Programming
- Statistical Programming

Accounting Application (Electives – Any 2 Modules)

- Forecasting and Forensic Analytics
- Analytics for Value Investing
- Audit Analytics (SMU-X)
- Auditing Information Systems (SMU-X)

Accounting Analytics Capstone (SMU-X) (Compulsory)



MASTER OF PROFESSIONAL ACCOUNTING

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

Set yourself apart with the MPA edge.

INTERNATIONALLY RECOGNISED PROFESSIONAL DEGREE

With accreditations from 11 different professional, academic and regulatory bodies, including ISCA, CPA (Australia), ACCA, ICAEW and more, the SMU 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 graduates benefit from being part of a dynamic cohort riding the waves of change imminent in the accounting profession.



Designed to be industry and profession-centric, the SMU MPA aims to develop our graduates into competent professionals. Our curriculum is built upon three pillars as required by the industry, profession and employers. Apart from fulfilling the coursework, our graduates are able to hone their analytical skills, teamwork and communication skills through the innovative curriculum.

The MPA programme comprises 12 courses taught over two years on a part-time basis or over one year on a full-time basis. There are two admission periods each year, commencing in May and August. Full-time candidates can enrol for either the May intake (evening classes) or August intake (day classes).

Full-time candidates from both intakes can use the extended break between Term 2 and Term 3 to gain first-hand experience working in the accounting sector. Part-time candidates are only eligible for the May intake and are required to take two courses per term.

Business Fundamentals	Accounting Core		Professional Services
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			
Internships or Independent Studies (Optional) Internship Period: May Cohort – Dec to Feb, May to July August Cohort – Dec to Jan, May to July, Nov to Jan			

Find more information at smu.edu.sg/mpa



MASTER OF SCIENCE IN ACCOUNTING (MSA) (DATA AND ANALYTICS)

The Master of Science in Accounting (MSA) (Data and Analytics) is designed for professionals who are interested in developing expertise in applying data technology into their domain knowledge to solve business problems, especially in the finance and accounting sectors. The availability of massive amounts of data has created a high demand for skilled data analytics professionals who can analyse such data and obtain the insights needed for informed decision-making. This is extremely vital to accounting and financial services firms that deal with large amounts of information from their clients.

Get ahead in your professional career with the MSA edge.

BE FUTURE READY

Corporations are adopting fresh technologies that produce large amounts of unstructured and structured data. These revolutionary changes bring about an expectation on accounting and finance professionals to employ big data to facilitate daily business decisions. In this programme, accounting professionals will learn how to analyse large amounts of data and uncover patterns and insights that will give their firms a valuable competitive advantage.

RAISING THE BAR

The accounting services sector echoes the same needs for accounting professionals to embrace and

incorporate data technology to enhance their work. In fact, employers are giving hiring priority to accounting graduates with knowledge of data and analytics. These graduates command a premium salary compared to their counterparts.

FIRST-OF-ITS-KIND IN ASIA

The MSA programme is the first specialised Master's degree in accounting data and analytics in Asia. Unlike any other postgraduate analytics programme, the MSA's data and analytics track delves deep into the application of data technology in the accounting and finance domain.



EXPERIENCE THE DIFFERENCE

The SMU-X courses will introduce students to a new teaching pedagogy which combines the academic with experiential learning in a three-way interaction involving faculty, students and industry professionals.

Commencing in August each year, the MSA programme comprises 12 courses taught over two years on a part-time basis or over one year on a full-time basis. It combines the practical use of the latest analytics technology and data sets, as well as real-world experience using actual company cases and innovative teaching pedagogy such as the SMU-X. This knowledge of applying technological expertise in authentic settings enables our graduates to perform higher-level tasks that are increasingly expected of accounting professionals.

Accounting Booster	Data Technology	Accounting Analytics
Financial Reporting in the IFRS World (Part I)	Applied Statistics for Data Analysis	Forecasting and Forensic Analytics
Financial Reporting in the IFRS World (Part II)	Programming with Data	Analytics for Financial Instruments
Managing for Value Creation	Data Management	Analytics for Value Investing
Accounting Information Systems	Data Modelling and Visualisation	Accounting Analytics Capstone (SMU-X)
Internships or Independent Studies (Optional) Internship Period: August Cohort – Dec to Jan, May to July, Nov to Jan		
SMU Postgraduate Professional Development Series and SoA Masters Industrial Talk Series		

Find more information at smu.edu.sg/msa

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, auditing, 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.

PROGRAMME STRUCTURE

The PhD framework is as follows:

- Foundation Courses (8 Course Units)
- Electives (4 Course Units)
- Empirical Research Project (2 Course Units)
- 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.

Year	Course
1 and 2	Foundation Courses (Economics, Finance and General Business) <ul style="list-style-type: none">• Microeconomics (I)• Econometrics (I)• Investments• Corporate Finance
	Foundation Courses (Accounting) <ul style="list-style-type: none">• Introduction to Accounting Research• Analytical and Empirical Methods in Accounting• Accounting Research Seminar (II) (Financial Accounting)• Accounting Research Seminar (III) (Auditing & Taxation)
	Elective Courses Four PhD level courses, in fields of Economics, Finance, or other relevant fields
	Empirical Research Project (I)
	Empirical Research Project (II)
	PhD Qualifying Exam (End of Year 2)
3	<ul style="list-style-type: none">• Work on Dissertation• Complete Teaching Requirement (1 full UG Section)• Attend high-quality accounting conferences
4	<ul style="list-style-type: none">• Work on Dissertation• Overseas Exchange Program (for top students)• Complete the Dissertation Proposal & present the proposal• Attend at least 2 high-quality accounting conferences (Year 3 & 4)
5	<ul style="list-style-type: none">• Complete Dissertation (submit written report of dissertation)• Oral Defense

Find more information at smu.sg/phd-accounting

JOINT-POSTGRADUATE PROGRAMMES

TSINGHUA-SMU MCFO PROGRAMME

Officially launched in September 2018, the Tsinghua-SMU MCFO programme is designed to meet the burgeoning professional development needs of both current and aspiring CFOs and finance leaders.

A partnership between SMU School of Accountancy and Tsinghua University's School of Economics and Management, the programme is jointly taught by faculty from both Tsinghua and SMU. The programme covers the core competencies relevant to a broad spectrum of roles of the modern-day CFO – from controllership and corporate finance to leadership and strategy.

Aspiring CFO talents and senior finance executives will find the programme valuable in equipping them with the skills to excel in financial leadership in an increasingly competitive Chinese market. Current CFOs who wish to develop their competencies to enhance their effectiveness, or to deepen their skills and knowledge, will also find the Tsinghua-SMU MCFO programme enriching.

SMU-ZJU DOCTOR OF BUSINESS ADMINISTRATION (ACCOUNTING AND FINANCE)

The SMU-ZJU Doctor of Business Administration (DBA) (Accounting and Finance) programme is a partnership between SMU School of Accountancy and Zhejiang University School of Management. The programme is designed to groom scholars and senior management to pursue practice-driven research to create business impact. Candidates will develop a portfolio of skills required to influence management practice and conduct applied and field research with a specialisation in the field of Accounting and Finance.

In line with the Chinese government's plans to develop the Qiantang River Financial Bay in Zhejiang, candidates in the programme will also benefit from pursuing their SMU-ZJU DBA in the heart of an upcoming international wealth management and finance innovation centre.



浙江大学 管理学院
SCHOOL OF MANAGEMENT
ZHEJIANG UNIVERSITY



清华经管学院
Tsinghua SEM



SMU
SINGAPORE MANAGEMENT
UNIVERSITY
新加坡管理大学



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*



Katherine Schipper

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

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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.

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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.

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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.

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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			

RESEARCH INITIATIVES

SOAR is helmed by a strong team of SoA faculty members. For a young school, SoA has progressed rapidly in its research productivity and capabilities.

SoA ranks 1st in Asia and 5th worldwide in the areas of Archival Accounting Research (All Topics), according to the Brigham Young University (BYU) Accounting Research Rankings 2017, released in February 2018. Currently, SoA also ranks 4th in the world in Archival Financial Accounting Research.

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 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.

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 at SoA. These students are placed on a training programme which involves them in ongoing research projects at SOAR.

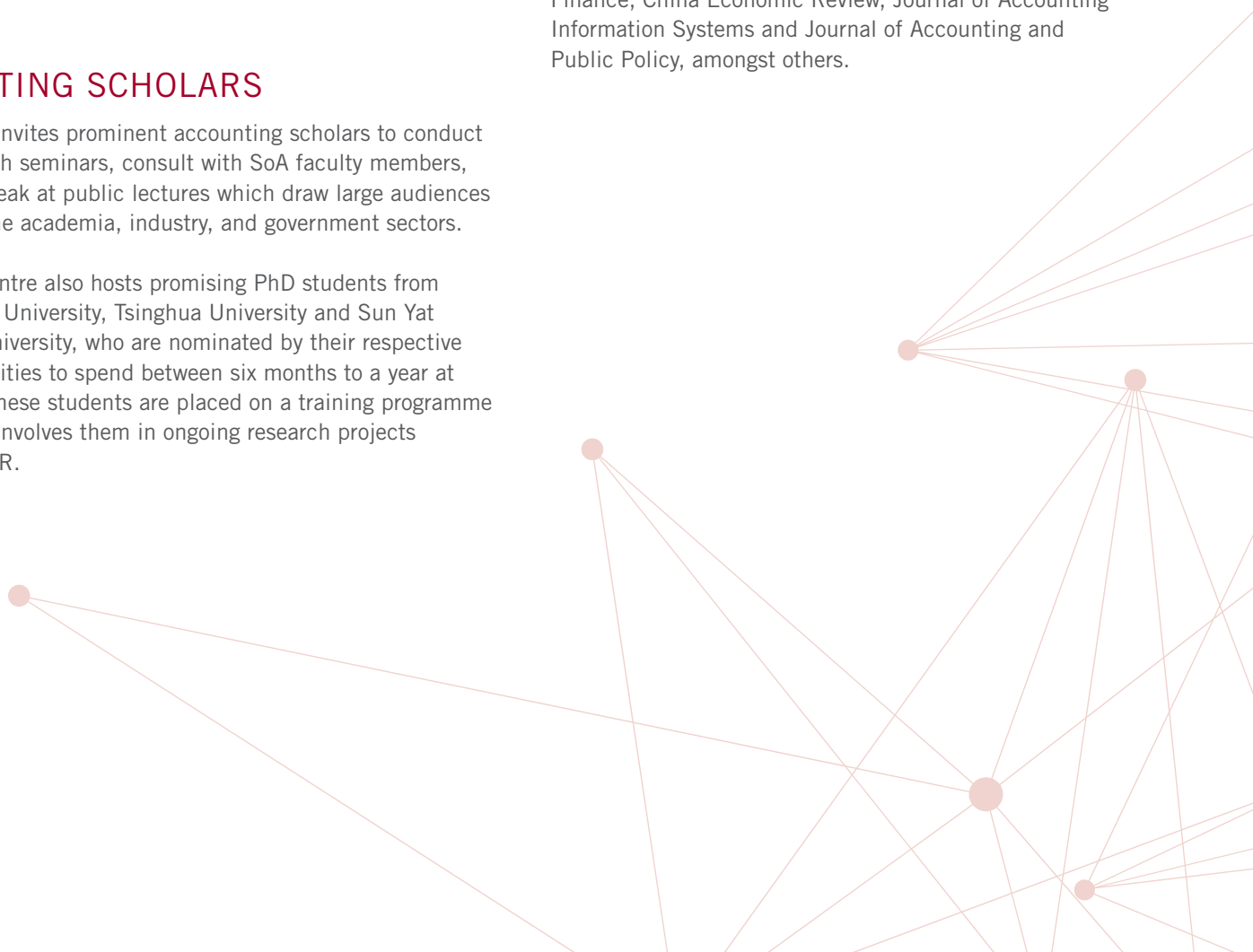
DISSEMINATION OF RESEARCH WORKS

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
- Accounting Data and Analytics
- Taxation
- Audit
- Corporate Governance
- Risk Management

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

To ensure that accounting professionals stay abreast of developments in the modern workplace, SoA has also developed specialised programmes including the Graduate Certificate and Certificate programmes in Accounting Data and Analytics. These programmes seek to enhance accountants' capabilities in applying technology in their areas of work.

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.



OUR PEOPLE



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Chief Advisor of Capital Markets China
Singapore Exchange Limited*



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Managing Director
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*Accountant-General
Accountant-General's Department
(AGD)*



Mr Sam Kok Weng

*Partner & HC Leader
PwC Singapore*



Mr Philip Yuen

*Chief Executive Officer
Deloitte Southeast Asia and Singapore*

FACULTY MEMBERS

Since our School's inception, we have placed much emphasis on attracting world-class scholars, thinkers and business leaders to join us as full-time faculty members. Our diverse faculty comprises members who come from top universities as well as professional backgrounds with strong ties to the accounting industry.

RESEARCH EXCELLENCE

SoA attracts research faculty by providing an active and vibrant research environment with opportunities for research funding. Our faculty members are at the forefront of accounting research and have clinched SMU Research Excellence awards for consecutive years. Research awards presented to our faculty include the Lee Foundation Fellowship, Lee Kong Chian Chair Professorship, Lee Kong Chian Fellowship, Lee Kuan Yew Fellowship, DS Lee Foundation Fellowship and Sing Lun Fellowship.

TEACHING EXCELLENCE

Our faculty members have been recognised with multiple teaching awards both within and beyond SMU. They frequently receive the SMU Teaching Excellence awards for their contributions to teaching excellence and innovation. Internationally, our faculty members have also received teaching and pedagogical awards, such as the CEEMAN Champion Awards and QS-Wharton Reimagine Education Awards. Our faculty are also the first professors outside of Asia to clinch the following American Accounting Association (AAA) Awards – the 2018 Teaching, Learning and Curriculum Outstanding Instructional Contribution Award, the 2017 Jim Bulloch Award for Innovations in Management Accounting Education and the 2015 AAA Innovation in Accounting Education Award.

STRONG INDUSTRY BACKGROUND

SoA's close interaction with the accounting industry enables a learning experience that translates directly from the business world to the classroom. The School counts successful industry practitioners as part of our full-time faculty, including the former Auditor-General of Singapore and a former Senior Partner from the Big Four.

SERVICES TO THE INDUSTRY AND GOVERNMENT

Our faculty members serve as members of national level committees appointed by government ministries, board members of listed companies, committee members of professional bodies, or are journal editors or reviewers. They are council members on boards such as the Institute of Singapore Chartered Accountants, Singapore Accountancy Commission, IRAS Board, Singapore Tax Academy and CPA Australia (Singapore Division). Collectively, SoA faculty members have played a role in steering the accounting industry in Singapore and are also frequently featured as subject experts in the media.

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Richard Crowley
Clarence Goh
Goh Beng Wee
Sterling Huang
Yuanto Kusnadi
Andrew Lee
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Li Congcong
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An-Ping Lin
Liu Yanju
Lou Yun
Pang Yang Hoong
Jean Seow
Seow Poh Sun
Sa-Pyung Sean Shin
Themín Suwardy
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Pearl Tan
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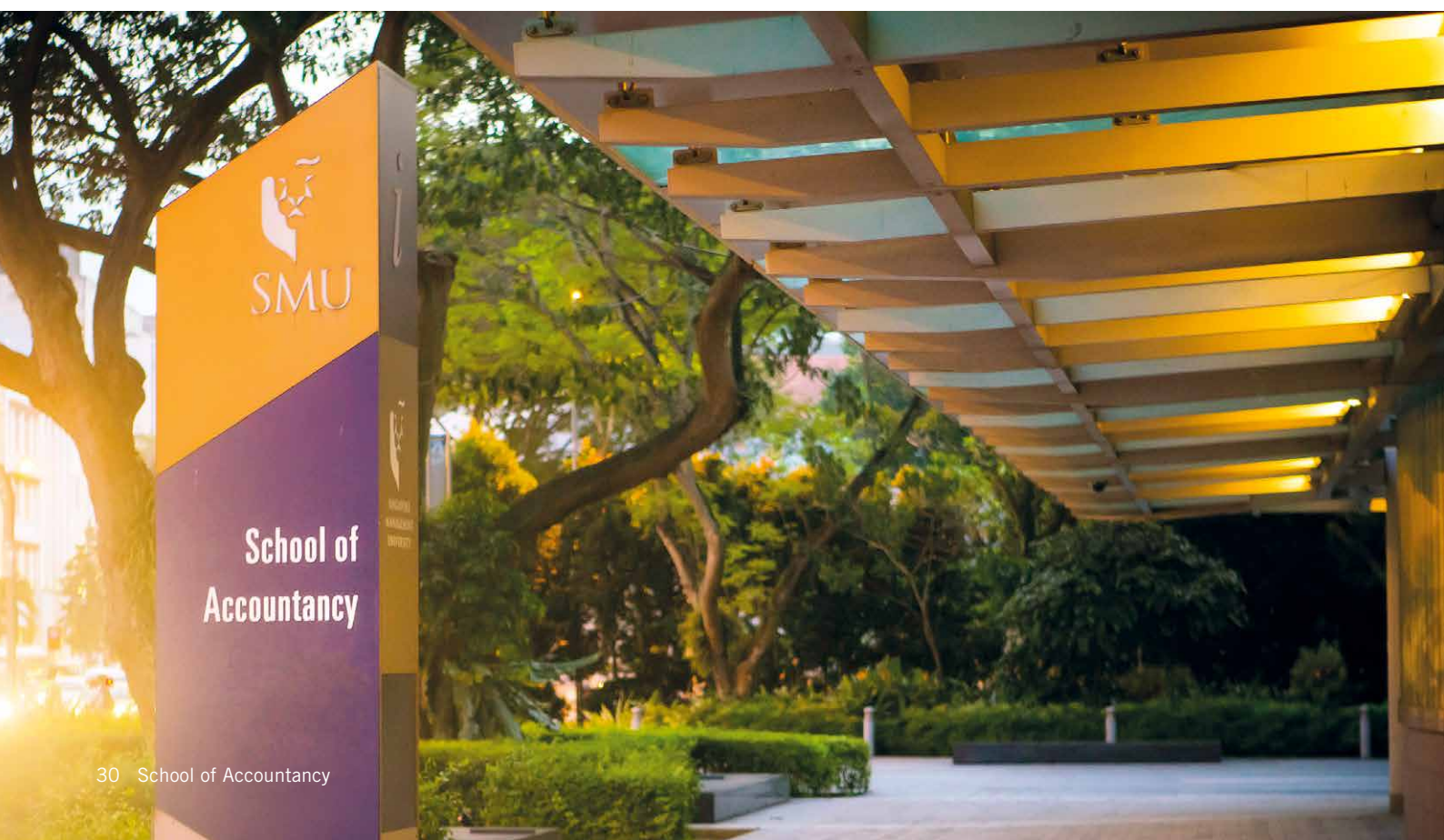
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