



**CHENG Nam Sang**  
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## 1. ACADEMIC QUALIFICATIONS

- |  |                   |
|--|-------------------|
| i) University of Bradford, UK  | <b>PhD</b>        |
| ii) London School of Economics & Political Science, University of London, UK | <b>MSc</b>        |
| iii) University of Warwick, UK   | <b>BSc (Hons)</b> |

## 2. PROFESSIONAL QUALIFICATIONS & MEMBERSHIPS

- |   |             |
|---|-------------|
| i) Fellow member of the Institute of Chartered Accountants in England & Wales | <b>FCA</b>  |
| ii) Member of the Institute of Singapore Chartered Accountants                | <b>CA</b>   |
| iii) Fellow member of CPA Australia   | <b>FCPA</b> |

## 3. WORK EXPERIENCE AND CURRENT COMMITMENT

- |   |            |
|---|------------|
| <b>i) Associate Professor of Accounting (Practice)</b><br>Singapore Management University | Since 2008 |
| <b>ii) Technical Advisor</b><br>Vanden Advisory Services Pte Ltd                          | Since 2022 |

### Previous Positions

- |   |  |
|---|--|
| <b>i) Chief Operating Officer</b><br><b>Earlier position: Independent Director, Audit Committee Chairman</b><br>Aussino Group Ltd.                                    |  |
| <b>ii) Chief Financial Officer</b><br><b>Earlier position: Independent Director, Audit Committee &amp; Remuneration Committee Chairman</b><br>Nucleus Electronics Ltd |  |

### Other Previous Employers

- iii) Fairfield Advisory, Inc. (Formerly known as Fairfield Investment Group Ltd)
- iv) SunZone International Limited
- v) National University of Singapore
- vi) Price Waterhouse, Singapore (Legacy firm of PricewaterhouseCoopers)
- vii) University of Bradford, UK
- viii) Price Waterhouse, UK (Legacy firm of PricewaterhouseCoopers)

## 4. PUBLIC & PROFESSIONAL SERVICE ENGAGEMENTS

- i) Institute of Singapore Chartered Accountants
- ii) CPA Australia, Singapore Division
- iii) Singapore Business Advisors and Consultants Council
- iv) Asia-Pacific Management Accounting Association

### Past engagements

- v) Accounting and Corporate Regulatory Authority
- vi) Singapore Accountancy Commission
- vii) SPRING Singapore (A legacy Government Agency of Enterprise Singapore)
- viii) Ministry of Education
- ix) Asia-Pacific Management Accounting Journal
- x) Ad hoc reviewer of various academic and professional journals

## 5. AWARDS & NOMINATION

- i) LKCSB Dean's Teaching Honours List – Top Faculty Members for Postgraduate Programmes in Calendar Year 2019
- ii) Certificate of Appreciation for invaluable contribution and dedicated service, Singapore Institute of Chartered Accountants, 2017
- iii) Nominee for the Teaching Excellence in Postgraduate Professional Programmes Award 2016
- iv) Nominee for the Postgraduate Professional Programmes Course Development Award in 2013
- v) Recipient of the below UK national fellowships at University Bradford between 1993 and 1997
  - a) Chartered Institute of Management Accountants (CIMA) Research Fellowship
  - b) Economic and Social Research Council (ESRC) Teaching Fellowship

## 6. PUBLICATION

### 6.1 Refereed Academic Journals:

- i) Richard Pike, **Nam Sang Cheng**, Karen Craven and Dawne Lamminmaki, "Trade Credit Terms: Asymmetric Information And Price Discrimination Evidence From Three Continents," ***Journal of Business Finance & Accounting***, Vol. 32 Issue (5) & (6), June/July **2005**, p.1197-1236
- ii) Chang Yun Wang and **Nam Sang Cheng** "Extreme Volume and Expected Stock Returns: Evidence from China's Stock Market," ***Pacific-Basin Finance Journal***, Vol. 12, Issue 5, November **2004**, p. 577-597
- iii) **Nam Sang Cheng** and Richard Pike "The Trade Credit Decision: Evidence of UK Firms," ***Managerial and Decision Economics***, (Special Issue: The Economics of Credit Management), Vol.24, Issue 6-7, September-November **2003**, p.419-438
- iv) **Nam Sang Cheng**, Li Li Eng, Yuen Teen Mak and Chee Leong Chong, "Performance Measures in the Media and Software Division of Kao (Singapore) Private Limited," ***Journal of Accounting Education***, Vol.21, Issue 2, 2nd Quarter **2003**, p.157-184
- v) Richard Pike and **Nam Sang Cheng**, "Credit Management: An Examination of Policy Choices, Practices and Late Payment in UK Companies," ***Journal of Business Finance & Accounting***, Volume 28, Issues 7 & 8, Sept/Oct **2001**, p.1013-1042
- vi) **Nam Sang Cheng**, Richard Pike and Leslie Chadwick, "Neural Networks: Promise in Accounting & Finance and Trade Debtors Classification." ***Journal of Applied Accounting Research***, March **1998**, Volume 4, Issue II, p.92-139

### 6.2 Refereed Research Monograph:

- i) ***Managing Trade Credit for Competitive Advantage: A Study of Large UK Companies***  
R Pike, **N Cheng** & L Chadwick  
The Chartered Institute of Management Accountants, UK, **1998** (103 pages)

### 6.3 Refereed article in Professional Journal

- i) Foo See Liang, Lex Lee, and **Cheng Nam Sang** "Risk Management in a VUCA Environment – Some Key Considerations", ***IS Chartered Accountant***, Journal of the Institute of Singapore Chartered Accountants, April **2016**

### 6.4 Books:

- i) ***Management Accounting: Asia Global Edition 2e***  
Garrison, Noreen, Brewer, **Cheng** and Yuen  
McGraw-Hill, **2015** (969 pages)
- ii) ***Management Accounting: An Asian Prospective***  
Garrison, Noreen, Brewer, **Cheng** and Yuen  
McGraw-Hill, **2012** (854 pages)

### 6.5 Non-refereed Articles and Reports:

- i) Group-based Learning and Assessment  
**Cheng Nam Sang**  
***Ideas on Teaching***, Centre for Development of Teaching and Learning, National University of Singapore, **2003**

- ii) Benefits, Costs and Implementation of Quarterly Reporting  
**Cheng Nam Sang** and Chng Chee Kiong  
**Corporate Governance Executive**, Corporate Governance & Financial Reporting Centre, NUS Business School, **2003**
- iii) East-Asian Accounting Roundtable: Singapore Perspective  
Mak Yuen Teen and **Cheng Nam Sang**  
*East-Asian Accounting Roundtable*, **2000**

#### 6.6 PhD Thesis (Completed and passed in 1996):

- i) **Trade Credit: Motives and Management**  
*An empirical study of the motives and practices of trade credit in large UK firms, and the potential for employing neural networks in trade credit management*  
Supervisor: Richard H Pike

#### 6.7 Conference Papers and Presentations:

- i) **Nam Sang Cheng** and Katherine Chi Kwan Yuen "Breakeven Ratio: A New and Effective Method to Solve Single- and Multi-product Problems", *American Accounting Association Annual Meeting*, New York, US, Aug 2016
- ii) **Nam Sang Cheng** and Katherine Chi Kwan Yuen "Easier Understanding and Generalization in Management Accounting Calculations - Tabulate Formats", *Conference on Teaching and Learning in Accounting*, Atlanta, US, Aug 2014
- iii) **Nam Sang Cheng** and Katherine Chi Kwan Yuen "Convenient New Method to Multiproduct Breakeven", *Conference on Teaching and Learning in Accounting*, Atlanta, US, Aug 2014
- iv) **Nam Sang Cheng** and Katherine Chi Kwan Yuen "Breakeven Calculation: A New Approach", *Asia Pacific Management Accounting Conference*, Nagoya, Japan, Nov 2013
- v) Chang Yun Wang and **Nam Sang Cheng** "Extreme Volume and Expected Stock Returns: Evidence from China's Stock Market," *Asian Finance Conference*, Taipei, Taiwan, July 2004
- vi) Richard Pike, **Nam Sang Cheng**, Karen Craven and Dawne Lamminmaki, "Trade Credit Management: A Comparative Study Among Practices In US, UK And Australia," *Financial Management Association Annual Meeting*, San Antonio, USA, Oct 2002
- vii) Richard Pike and **Nam Sang Cheng**, "Credit Management Policies and Practices in UK Companies: An Examination of Policy Choices and Late Payment," *22<sup>nd</sup> Annual Congress of the European Accounting Association*, Bordeaux, France, May 1999
- viii) Richard Pike and **Nam Sang Cheng** "Motives for Offering Trade Credit: Theory and Evidence," *British Accounting Association National Conference*, Manchester, UK, March 1998
- ix) Richard Pike and **Nam Sang Cheng**, "Business Trade Credit Management: Motives and Practices," *19<sup>th</sup> Annual Congress of the European Accounting Association*, Norway, May 1996
- x) Richard Pike and **Nam Sang Cheng**, "Business Trade Credit Management: Experience of Large UK Firms," *British Accounting Association National Conference*, Cardiff, UK, March 1996
- xi) **Nam Sang Cheng** and Richard Pike, "Trade Credit: Payment Behaviour Modelling," *British Accounting Association National Conference*, Bristol, UK, April 1995
- xii) **Nam Sang Cheng** and Richard Pike, "Neural Networks: Applications and Promise for Accounting & Finance," *17<sup>th</sup> Annual Congress of the European Accounting Association*, Venice, Italy, April 1994

#### 7. CONSULTATION AND MEDIA COVERAGE

- i) Advisor to majority shareholders of regional private and listed companies
- ii) Instructor to the In-house Management Accounting Awareness Program of a leading security company for 3 years (2005 – 2007)
- iii) Interviewed by regional and local press/media, Including: *The Asian Wall Street Journal*, *The Edge (Singapore)* & *The Edge (Malaysia)*, *Edvantage*, *My Paper (Singapore)*, and *Today (Singapore)*

## 8. VOLUNTARY SERVICES

Management Corporation Strata Title 3145

- Chairman
- prior positions: Secretary and Treasurer

Jan 2018 onwards  
2016 & 2017

Henry Park Primary School Parents' Association (HPPA)

- Advisor to HPPA & person-in-charge of Wushu ECCA
- Earlier positions include Chairman, Vice Chairman and Head of Membership.

Nov 2002 – Dec 2011