

PEARL TAN
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Office

Singapore Management University
School of Accountancy
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RESEARCH AND TEACHING INTERESTS

Research interests: International Financial Reporting Standards (IFRS); Issues in standard setting; practical issues in financial reporting

Teaching interests: Advanced Financial Accounting topics including Accounting for Financial Instruments, Accounting for Business Combinations and Consolidation and Foreign Exchange Translation

CURRENT POSITION AND EDUCATION

Singapore Management University (SMU), School of Accountancy

- Associate Professor of Accounting (Education), 2013-Present
- Associate Professor Accounting (Practice) 2005 - 2013

Doctor of Philosophy, University of Queensland, 1998

- Dissertation Title: An Investigation of Goodwill Choice
- Dissertation Supervisors: Julie Walker and Ian Zimmer
- Dissertation Examiners: Jayne Godfrey, Terry O'Keefe and Colin Ferguson

Master of Science (Accounting and Finance), London School of Economics and Political Science, 1989

Bachelor of Accountancy (Honours), University of Singapore, 1978

PROFESSIONAL QUALIFICATIONS

Fellow Chartered Accountant of Singapore (Non-practising member), 2013, previously Fellow Certified Public Accountant of Singapore (Non-practising member), 1981

Fellow of the Association of Chartered Certified Accountants (ACCA), 2006

Fellow Certified Public Accountant of Australia (CPA Australia), 2004

HONOURS AND AWARDS

National Awards

Public Administration Medal (Bronze), National Day Awards, 9 August 2015

Institute of Singapore Chartered Accountants (ISCA) Certificate of Appreciation for contributions and dedicated service, 7 October 2015

Teaching Awards

Teaching Awards (SMU)

- SMU Teaching Excellence in Postgraduate Professional Programmes Award – 2021
- Most Outstanding PG Teacher Award (SOA) - 2021
- Dean's List Teaching Award (SOA) – 2021, 2020, 2017, 2016
- Nominee for Excellent Teaching Award (SMU) – 2016
- SMU Excellent Teacher Award (SMU) - 2013
- Most Outstanding Faculty Teaching Award (SOA) - 2012
- SMU Distinguished Teacher Award (SMU) – 2008
- Most Outstanding Faculty Teaching Award (SOA) - 2008
- Most Outstanding MPA Teacher Award (SOA) - 2008
- Nominee for Most Inspiring Teacher Award (SMU) – 2007
- Outstanding Newcomer Award (SOA) – 2006

Teaching Awards (Nanyang Technological University)

- Teacher of the Division Award (Accounting) - 2005
- Most Knowledgeable Teacher Award – 2005
- Most Motivational Teacher Award – 2004
- MBA Teacher of the Year Award – 2003
- Top 4 in teaching ratings (MBA) – 2003-4
- Most Approachable Teacher Award – 2003
- Top 5 in teaching ratings (Bachelor of Accountancy) – 1999 to 2005
- Teacher of the Division Award (Accounting Division) – 2002
- Teacher of the Specialisation (Accountancy) Award – 2000
- Teacher of the Specialisation (Accountancy) Award – 1995
- Teacher of the Year Award (Accountancy & Business) – 1994

Teaching Awards (SAA Global Education, Institute of Certified Public Accountants of Singapore)

- CPE Trainer of the Year (2010), March 2011

PRIOR WORK EXPERIENCE BEFORE SMU

Nanyang Technological University (NTU)

- 1 Jan 1999 - 30 June 2005 Associate Professor, NTU
- 25 Aug 1989 - 31 Dec 1998 Senior Lecturer, NTU
- 2 May 1987 - 24 Aug 1989 Lecturer, NTU

Ernst and Young, LLP, Singapore (predecessor firms)

- 1 Jul 1984 - 30 Apr 1987 Audit Manager
- 1 Jul 1982 - 30 Jun 1984 Audit Supervisor
- 1 Jan 1980 - 30 Jun 1982 Audit Team Leader/Senior
- 17 Apr 1978 - 31 Dec 1979 Audit Assistant

CONTRIBUTIONS TO TEACHING

Overall Contributions

In all my subjects, I developed my own materials and I designed and applied approaches to teach complex accounting standards in a manner that is clear, systematic and rigorous. Many of the analytical procedures that I have developed are not found in other textbooks. To share knowledge with an international audience, I decided to co-write two textbooks.

Subjects taught in SMU

Bachelor of Accountancy, SMU

- ACCT335 Advanced Financial Accounting
- ACCT333 Advanced Financial Accounting
- ACCT301 Advanced Financial Accounting
- ACCT201A Corporate Reporting and Analysis of Financial Statements

Master of Professional Accounting, SMU

- ACCT613 Advanced Financial Accounting

Master of Science in Accounting (Data and Analytics), SMU

- ACCT631 Financial Reporting in the IFRS World (Part II)

Master of Science in CFO Leadership, SMU

- ACCT631 Financial Reporting in the IFRS World (Part II)

Master of Human Capital Leadership, SMU

- ACCT643 Financial Accounting

Subjects taught in NTU

Bachelor of Accountancy, NTU

- AA306 Risk Reporting and Analysis
- AC301 Advanced Financial Accounting
- AC304 Advanced Auditing
- AC205 Auditing I

MBA Accountancy, NTU

- B6128 Advanced Financial Accounting
- B6123 Corporate Reporting

My teaching philosophy is also featured in a YouTube Video produced by SMU (Inspiring Students – Pearl Tan).

http://www.youtube.com/watch?v=aLle4p7qRP0&list=PLDB3B41FF64BEE6CB&index=3&feature=plpp_video

Contributions to teaching in SMU

- Development of materials for *ACCT335*, *ACCT333* and *ACCT301: Advanced Financial Accounting*, including teaching cases and problem sets on complex accounting standards
 - FRS 103 Business Combinations
 - FRS 39 Financial Instruments
 - FRS 12 Deferred Taxation
 - FRS 21 Foreign Currency Translation
- Development of Advanced Accounting Workbooks for students' self-practice
 - Workbook 1, Consolidation
 - Workbook 2, Advanced Consolidation and Equity Accounting
 - Workbook 3, Change of Control
 - Workbook 4, Foreign Currency Translation
 - Workbook 5, Financial Instruments
 - Workbook 6, Review of Advanced Financial Accounting
- Design of project assignments on latest accounting standards
 - IFRS 10 Consolidated Financial Statements
 - IFRS 9 Financial Instruments
 - IFRS 3 Business Combinations
- Successfully completed Global Colloquium on Participant-Centred Learning (GLOCOLL) Case-Based Teaching and Case-based Writing at Harvard Business School, July 2013 and February 2014 and applied insights in teaching pedagogy
- Use of Technology:
 - Presenter, SOA Online Teaching Best Practice Sharing session, 13 July 2020
 - Custom-built questions on Learning Management Systems (LMS) for Tests and Final Exams during Circuit Breaker period, April – June 2020
 - On-line test to prepare consolidated financial statements (2018 and 2019)
 - Developed e-learning materials on Consolidated Cash Flow Statement (November 2016)
 - Used the ECHO software to develop an on-line remedial session on consolidation and equity accounting, October 2011

- Developed and used e-learning module with Centre of Teaching and Learning “The Deferred Tax Challenge” an animated feature on deferred taxes, date of completion: October 2008
- Classroom Performance System applied to Quiz on FRS 103 and FRS 39

- Development of Audio Lessons
 - 26 October 2016 (Consolidated Cash Flow Statements)
 - 20 December 2016 (Hedge Accounting)

- Advanced Consolidation Workshop for Graduates
 - 20 April 2015
 - 16 May 2015
 - 3 May 2014 (jointly with A/P Lim Chu Yeong)

- Presenter on Teaching Effectiveness for Centre of Teaching Excellence, SMU
 - Motivational Learning Object (On-line Audio Interview on Teaching Effectiveness), 29 January 2014
 - Brown Bag Series, Instilling Scholarship in Discipline, 8 April 2014
 - Brown Bag Conversation, October 2010

- Development of materials for *ACCT201A: Corporate Reporting and Analysis of Financial Statements* with special emphasis on FRS requirements in Singapore
 - Integration of professional competencies and financial statement analysis
 - Development of FRS reading habits
 - Development of question banks and FRS-based illustrative examples:
 - FRS 1 presentation
 - FRS 8 application of retrospective restatement
 - FRS 11 construction accounting
 - Development of case study that requires students to investigate accounting restatements and fundamental value of:
 - Accord (ACCS)
 - China Aviation Oil
 - Informatics

- Coordinated SOA Value Added Talks to enhance student knowledge on critical topics presented by guest speakers from industry and the profession:

Contributions to teaching in NTU in summary

- Design of Project Discovery course, Risk Reporting and Analysis, NTU
- Development of curriculum and content of present and past financial accounting courses in NTU including:
 - Advanced Financial Accounting, AC301 (B Acc) and B6128 (MBA)
 - Corporate Reporting, B6123 (MBA)
 - Risk Reporting and Analysis, AA306 (B Acc)

- Integrating context and concepts in the teaching of technical competencies to provide a meaningful learning experience for accounting majors
- Use of case studies to explain the economics of hedging and mergers and acquisitions in conjunction with the teaching of hedge accounting and consolidation
- Development of free textbook for students' use
- Development of extensive technical materials relating to Financial Reporting Standards (including lecture notes, short cases and question banks) for university-based and executive teaching
- Conducted technical updates course for graduating class

NATIONAL APPOINTMENTS

Member, Working Group on Financial Instruments Project

- 1 October 2018 – Current

Member, Advisory Board on Accounting Standards for Statutory Boards (ASSB)

- 1 January 2014 – 31 December 2017
- Review of adoption of accounting standards for Statutory Boards

Member, Financial Reporting Committee, Institute of Singapore Chartered Accountants/Institute of Certified Public Accountants of Singapore

- July 2006 – March 2014

Member, Accounting Standards Council Working Group on the Conceptual Framework

- October 2011

Member, Accounting Standards Council Working Group on Financial Crisis Related Projects

- September 2009 – Dec 2013

Member, Focus Group on the Revenue Project, ICPAS

- January 2012 – Dec 2013

Judging Panel, Annual Report Award Working Committee, Institute of Certified Public Accountants of Singapore-Singapore Exchange-SIAS, November 2009 – April 2010

Advisory Panel, Practice Monitoring Programme, Accounting and Corporate Regulatory Authority, 2005-6

SERVICE TO UNIVERSITY

University-level Service

Member of Task Force for the review and design of the Survey of Student Evaluation on Teaching (RESET) and Task Force for Assessment of Continuing Excellence in Teaching (FACETS)

- 11 May 2010 – Current

Member, Faculty Advisory Committee for Teaching and Learning (FACTL)

- 1 October 2008 – 31 December 2012
- Policy making University level committee on teaching and learning

Judging Panel for Teaching Excellence Awards, Singapore Management University – October 2008 to December 2012

School-level Service

Coordinator, SOA Peer Evaluation and Review of Teaching (PERT)

- 1 January 2013 – Current
- Responsible for coordinating Peer Reviews for faculty members

Member, School of Accountancy Curriculum and Assurance of Learning (AOL) Committee

- 1 January 2012 – Current
- Responsible for policies and critical decisions on curricula in SOA

Moderator, Virtual Panel Discussion, SOA Discovery Day

- 27 March 2021
- 28 March 2020

Presenter, Mock Teaching Session, SOA Discovery Day

- 30 March 2019
- 24 March 2018
- 1 April 2017

Presenter, SMU-SOA Open House

- 2009- 2017

Facilitator, Teaching Excellence, SOA

- Peer Coaching
- Co-organized Workshop on Teaching Effectiveness, 15 June 2016

Member, Task Force for the Review of Financial Accounting

- 2013

Member, Steering Committee for the AACSB Accreditation, School of Accountancy

- October 2008 – December 2011

Member, Curriculum Workgroup for the AACSB Accreditation, School of Accountancy

- October 2008 – December 2011

Knowledge sharing with SOA Colleagues

Presenter at SMU-School of Accountancy Brown Bags and Seminars

- Changes in Ownership Interests in Complex Consolidation, 13 March 2020
- Revised Conceptual Framework of Financial Reporting: Implications for Practice, 17 August 2018
- A Review of IFRS Reforms in the post-Financial Crisis period, 15 Sep 2017
- Overview of the New Standards on Leases, 29 April 2016
- The Impact of Recent Changes in IFRS on Group Reporting, 31 July 2015
- Developments in Lease Accounting, 19 September 2014
- ED on Revenue from Contracts with Customers, 23 April 2012
- Overview of ED/FRS SME, 12 October 2007
- FRS Overview and Updates, 10 October 2006

OTHER SERVICE TO INDUSTRY AND THE PROFESSION

Please also refer to National Appointments on page 7

External Teaching Consultancies

Conducted seminars on the following topics for professional bodies, government and private entities:

- Financial Controller Immersion Programme (SMU-ISCA)
- Advanced Consolidation
- Application Issues of Selected Complex FRS
- Overview of FRS 110, FRS 111 and FRS 112
- IFRS 15/FRS 115, Revenue recognition
- IFRS 16/FRS 116 Leases
- IFRS 9/FRS 109 Financial Instruments
- Developments in International Financial Reporting Standards
- Financial Reporting Standards Update
- Accounting for Financial Instruments and Hedging Activities
- Consolidation of Foreign Subsidiaries
- Accounting for Business Combinations
- US GAAP versus IFRS
- Overview of Financial Reporting Framework in Singapore
- IAS 12/FRS 12 Accounting for Taxes on Income
- IAS 21/FRS 21 Accounting for the Effects of Changes in Exchange Rates
- Financial Accounting for Management Associates Programme

Public Speaking Engagements

- Invited Speaker (jointly with A/P Tracey Zhang), Business Combinations under Common Control, *SOA Accounting Masterclass*, SMU, 13 January 2021
- Invited Speaker, Impact of Covid-19 on Financial Reporting, *SOA Accounting Masterclass*, SMU, 6 October 2020
- Invited Speaker and Panel Discussant, IAS 38 Intangible Assets, *ACCA Virtual Conference 2020 – Building Resilience and Creating Value in Industry 4.0*, 19 May 2020
- Invited Speaker, An Illustrative Explanation of Changes in Ownership Interests, *ISCA Breakfast Talk Series*, Singapore, 15 January 2020
- Invited Speaker, Overview of IFRS 9's Classification and Measurement of Financial Assets, *CPA Australia Lunchtime Talk*, CPA Australia, Singapore, 25 October 2019
- Invited Speaker, Overview of FRS 115 Revenue from Contracts with Customers and FRS 116 Leases, *Public Service Finance and Procurement Leadership Programme*, Civil Service Institute, 27 Sep 2019

- Invited Speaker, Special Issues in Lease Accounting, *Moore Singapore Financial Reporting Seminar 2019*, Suntec City Convention Centre. Singapore, 20 September 2019
- Invited Speaker, Overview of Financial Reporting Standard Changes and FRS 109 Financial Instruments, *ACCA Technical Symposium*, 12 September 2018
- Invited Speaker, Keynote Address, *Revised Conceptual Framework of Financial Reporting: Implications for Practice*, 8th Annual International Conference on Accounting and Finance, 23 July 2018
- Invited Speaker, Keynote Address, A Review of Major Changes in the Accounting Landscape in 2018 and 2019, 7th Annual International Conference on Accounting and Finance, 5-6 June 2017
- Invited Speaker, IFRS 2011, *ACRA's Inaugural ASEAN Regulators' Workshop*, 12 and 13 January 2012
- Presentation on Developments in IFRS Reporting to Faculty from Petra Christian University, Indonesia, 25 March 2008
- Moderator, Panel Discussion: The Case for Global Standards, ACCA Annual Conference 2008, Raffles City Convention Centre, 17 October 2008
- Moderator, Discussion Forum on FRS 39, ACCA, Ritz-Carlton, Singapore, 25 August 2006
- Panel Discussant, "Issues Arising from the Revised IFRS 3 on Business Combinations", *IASB's Regional Standard-Setter's Meeting 2008*, Mandarin Oriental Hotel, 16 and 17 July 2008
- Speaker, The Relationship between Ethics and Corporate Governance, *CFO Rising Southeast Asia Conference*, The Oriental, Singapore, 16 November 2006
- Chairperson
 - ACCA Singapore Annual Conference 2007, Raffles City Convention Centre, 13 July 2007
 - ACCA Singapore Annual Conference 2006, Ritz-Carlton, Singapore, 19 May 2006
- Presentation at Dinner Talk, ACCA
 - Overview of ED/FRS SME, Singapore Management University, 13 October 2007
- Discussion Forum on Financial Reporting Standards
 - Auditor-General's Office, 10 May 2007
 - Auditor-General's Office, 20 Jan 2006
- Presentation at the ACCA Centenary Conference: Fair Value Accounting, May 2004

- Presentations to the Accountant-General's Department, 2003-2005
- Course conducted on International Accounting Standards on a goodwill mission to the Ministry of Finance, Sichuan, China, June 1995

Interview Feature

Learning Curve, An Interview by ACCA Global, Accounting and Business Magazine, October 2017

<http://www.accaglobal.com/us/en/member/member/accounting-business/2017/10/interviews/pearl-tan.html>

RESEARCH

Contributions to research

Provide academic thought to practical contemporary issues in financial reporting, particularly those arising from current developments in International Financial Reporting Standards.

Published output

- Textbooks on advanced issues in IFRS
- Case studies
- Empirical papers on issues relating to the IFRS
- Opinion pieces in professional journals
- Presentations in conferences on effective learning strategies
- Comment letters to the International Accounting Standards Board
- Please refer to Appendix 1 for full list of publications

Major cases published in Issues in Accounting Education

Heineken's acquisition of Asia Pacific Breweries: Accounting for business combinations and ownership interests, by TAN, Pearl Hock-Neo, LIM, Chu Yeong (2017) *Issues in Accounting Education*, 32 (4), 101-127

Instructional Case: Worldwide Shipping Corporation Ltd: Early or Late Adoption of a New International Accounting Standard?, by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (1999) *Issues in Accounting Education*, 2 (2), 211-231

Major textbooks written

P. Tan, C.Y. Lim and E.W. Kuah, *Advanced Financial Accounting: An IFRS® Standards Approach*, Fourth Edition, McGraw-Hill, 2019.

J. D. Spiceland, W.B.Thomas, M.W. Nelson, **P. Tan**, B. Low and K.Y. Low, *Intermediate Accounting, IFRS Edition*, McGraw-Hill, Global 2 Edition, August 2018.

Commentaries submitted to Regulatory Bodies and the International Accounting Standards Board

- Feedback to the International Accounting Standards Board (IASB)
 - Feedback on Discussion Paper on Business Combinations under Common Control, 1 September 2021
 - Feedback on Discussion Paper on Business Combinations: Disclosures, Goodwill and Impairment, 31 December 2020
 - Feedback on Discussion Paper on Financial Instruments with Characteristics of Equity (FICE), 22 October 2018
 - Feedback on Post-Implementation Review, IFRS 13 Fair Value Measurements, 14 September 2017,
 - Comments on the Exposure Draft (ED) on the Conceptual Framework for Financial Reporting (ED/2015/3), 13 August 2015

- Post-Implementation Review, IFRS 3 Business Combinations, 2 June 2014
- Comments ED Revenue from Contracts with Customers, 16 April 2012
- ED IFRS 9, Hedge Accounting, 10 March 2011
- ED Deferred Tax, Recovery of Underlying Assets, 18 November 2010
- ED Financial Instruments: Fair Value Option for Financial Liabilities, 16 July 2010
- ED Financial Instruments: Amortized Cost and Impairment, 30 June 2010
- ED Measurement of Liabilities in IAS 37, 30 April 2010
- Commentaries provided to Accounting Standards Council (ASC)
 - Feedback on Discussion Paper on Financial Instruments with Characteristics of Equity (FICE), 19 October 2018
 - Post-Implementation Review SFRS 113 Fair Value Measurement, 19 September 2016
 - ED Measurement of Liabilities in IAS 37, 30 March 2010 (through ICPAS)
 - Feedback on proposals by the Committee to Develop the Accountancy Sector, 23 December 2009
 - ED Financial Instruments: Classification and Measurement, 17 August 2009
 - ED FRS Income Taxes, 25 June 2009
 - IASB Improvements to IFRS, 28 April 2009
 - IASB DP - Preliminary Views on Revenue Recognition in Contracts with Customers, 15 April 2009
 - ED/FRS SME, 1 Sept 2007
 - Quarterly Reporting, 22 February 2006
 - Proposed Amendments to the revised FRS 39 submitted to Council of Corporate Governance and Disclosure, June 2004
- Discussant, ASC-ISCA Roundtable on Disclosure Initiative, 24 July 2017
- Feedback to Ministry of Finance, Singapore
 - Proposed amendments to the Companies Act: Accounts and Audit, 18 September 2011
 - Proposed amendments to the Companies Act: Accounts and Audit, 25 September 2009
- Recommendations and Report presented to the Institute of Certified Public Accountants of Singapore (ICPAS) on proposed standard on Accounting for Executive Stock Options, September 2000-2001
- Submission of Report on the Perceptions of the Effectiveness of the Annual Report Award to the Annual Report Award Committee (Singapore Exchange, ICPAS and other participating bodies), March 2000 – April 2001
- Submission of Report on Derivatives and Financial Instruments to the Disclosure and Accounting Standards Committee (DASC), Jan–April 2000

COMMUNITY SERVICE

- Elder, True Way Presbyterian Church – English Congregation, May 2021-
- Deacon, True Way Presbyterian Church – English Congregation, May 2015- April 2018
- Board member, YWCA 2011- 2012
- Vice-Chairperson, Child Development Programme Committee YWCA, 2010 – 2012
- Vice-Chairperson, Finance Committee, YWCA, 2011 - 2012
- Member, Child Development Programme Committee YWCA 2009 – 2010
- Volunteer, Free Tuition to Neighbourhood Children, True Way Presbyterian Church, 1999 to 2009

Appendix 1

Published**Journal Article**

1. "Cryptocurrency Framework", TAN, Pearl and ZHANG, Tracey Accounting and Business Journal, February 2021 (Published)
2. "Business Combinations under Common Control (Part 1): Understanding its Accounting Implications", TAN, Pearl, LIM, Chu Yeong and ZHANG, Tracey IS Chartered Accountant Journal, March 2021 (Published)
3. "Business Combinations under Common Control (Part 2): A Contextual Approach", TAN, Pearl, LIM, Chu Yeong and ZHANG, Tracey IS Chartered Accountant Journal, April 2021 (Published)
4. "IAS 38 in a Time of Coronavirus", TAN Pearl, Accounting and Business Journal, September 2020 (Published).
5. "An Illustrative Explanation of Changes in Ownership Interests", TAN Pearl, IS Chartered Accountant Journal, February 2020 (Published)
6. "Don's Column: Revised Conceptual Framework for Financial Reporting", Part I and II, TAN Pearl, IS Chartered Accountant Journal, October and November, 2018 (Published)
7. "Heineken's Acquisition of Asia Pacific Breweries: Accounting for Business Combinations and Ownership Interests," TAN, Pearl and LIM, Chu Yeong, Issues in Accounting Education, November 2017, Vol 32 Issue 4 (Published, Peer-Reviewed)
8. "Theory And Practice Of The Proposed Conceptual Framework: Evidence From The Field", by LIM, Chu Yeong, TAN, Pearl and OW, Kevin, Advances in Accounting, incorporating Advances in International Accounting, 12/2016 (Published, Peer-Reviewed)
9. "Fair Value Hierarchy Measures: Post-Implementation Evidence on IFRS 7", by TAN, Pearl, 07/2015, GSTF Journal on Business Review, 4, 1, 105 - 113, <http://dl6.globalstf.org/index.php/gbr/article/view/1348>. (Published, Peer-Reviewed)
10. "Fair Value Accounting: Implications for Financial Reporting and Performance Measurement", by TAN, Pearl Hock Neo, 05/2005, Singapore Accountant. (Published, Peer-Reviewed)
11. "An Investigation of Goodwill Accounting Policy Choice within a Specific Knowledge Framework", by TAN, Pearl Hock Neo, 06/2001, Asia-Pacific Journal of Accounting and Economics, 8, 1, 21 - 41, <http://dx.doi.org/10.1080/16081625.2001.10510585>. (Published, Peer-Reviewed)

12. "Instructional Case: Worldwide Shipping Corporation Ltd: Early or Late Adoption of a New International Accounting Standard?", by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen, 05/1999, *Issues in Accounting Education*, 2, 2, 211 - 231. (Published, Peer-Reviewed)
13. "Greater Financial Disclosures in Singapore: Boon or Curse?", by Choo, Teck Min; TAN, Pearl Hock Neo, 09/1997, *International Journal of Management*, 3, 3, 367 - 374. (Published, Peer-Reviewed)
14. "An Analysis of Non-Mandatory Financial Disclosures in Singapore", by TAN, Pearl Hock Neo; NG, Eng Juan; KOH, Hian Chye, 06/1997, *International Journal of Business Studies*, 5, 1, 39 - 53, <http://www.ecu.edu.au/faculties/business-and-law/research-activity/international-journal-of-business-studies/journal-issues/past-issues/volume-05-number-01>. (Published, Peer-Reviewed)
15. "Accounting for Swaps: A Separate Instruments Approach", by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen, 02/1997, *Singapore Accountant*, 26 - 35. (Published, Peer-Reviewed)
16. "Accounting for Deferred Tax Assets", by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen, 03/1995, *Singapore Accountant*, 20 - 27. (Published, Peer-Reviewed)
17. "The Auditing Regulatory Framework in the Philippines", by FOO, See Liang; TAN, Pearl Hock Neo, 01/1995, *Research in Accounting in Emerging Economies*, 3, 235 - 247. (Published, Peer-Reviewed)
18. "Hedge Accounting: An Illustration and Evaluation of the Guidelines in Exposure Draft 48", by LEE, Peter; TAN, Pearl Hock Neo, 07/1994, *Accounting and Business Review*, 1, 2, 357 - 389. (Published, Peer-Reviewed)
19. "E40: Implications for Financial Reporting", by LEE, Peter; TAN, Pearl Hock Neo, 01/1994, *Singapore Management Review*, 16, 1, 17. (Published, Peer-Reviewed)
20. "Accounting for Compound Financial Instruments under Exposure Draft E40", by Yeo, Gillian Hian Heng; TAN, Pearl Hock Neo; TAN, Teck Meng, 01/1994, *Accounting and Business Review*, 1, 1, 85 - 105. (Published, Peer-Reviewed)
21. "The Determination of Audit Fees in Singapore: An Updated Analysis", by Loi, S.L.; TAN, Pearl Hock Neo, 10/1993, *Securities Industry Review*, 2, 2, 89 - 98. (Published, Peer-Reviewed)
22. "The Determination of Audit Fees: Analysis in the Singapore Context", by LOW, Lay Chin; TAN, Pearl Hock Neo; Koh, Hian Chye, 01/1990, *Journal of Business Finance and Accounting*, 17, 2, 285 - 295, <http://dx.doi.org/10.1111/j.1468-5957.1990.tb00561.x>. (Published, Peer-Reviewed)
23. "Regression Analysis in Auditing", by Choo, Teck Min; TAN, Pearl Hock Neo; KOH, Hian Chye, 04/1989, *Singapore Accountant*, 5, 1, 11 - 14. (Published, Peer-Reviewed)

24. "Reporting Financial Information by Segment", by TAN, Teck Meng; Koh, Hian Chye; TAN, Pearl Hock Neo, 01/1989, Singapore Accountant, 5, 1, 19 - 22. (Published, Peer-Reviewed)
25. "Differential Perceptions in Auditing Terms", by TAN, Pearl Hock Neo; Koh, Hian Chye; LOW, Aik Meng, 01/1989, Journal of Applied Business Research, 5, 3, 20 - 27. (Published, Peer-Reviewed)

Practice Publications

Pearl Tan, Leases: Back to the Fundamentals, Wiley Insight IFRS, 2015

Conference Papers

1. "Theory and Practice of the Conceptual Framework: Evidence from the Field", by LIM, Chu Yeong; OW YONG, Kevin; TAN, Pearl, 01/2016, Journal of Contemporary Accounting and Economics Symposium 2016, January 6-8, Bangkok, Thailand. (Published, Peer-Reviewed, Presented by TAN, Pearl)
2. "Theory and Practice of the Conceptual Framework: Evidence from the field" by LIM, Chu Yeong; OW YONG, Kevin; TAN, Pearl, 12/2015, Accounting Theory and Practice Conference (Published, Peer-Reviewed, Presented by OW YONG, Kevin)
3. "Fair Value Hierarchy Measures: Post-Implementation Evidence on IFRS 7", by TAN, Pearl, 06/2015, Annual International Conference on Accounting and Finance 5th AF 2015, June 8-9, Singapore. (Published, Peer-Reviewed)
4. "Theory and Practice of the Conceptual Framework: Evidence from the Field", by LIM, Chu Yeong; OW YONG, Kevin; TAN, Pearl, 04/2015, European Accounting Association 38th Annual Congress 2015, April 28-30, Glasgow. (Published, Peer-Reviewed, Presented by OW YONG, Kevin)
5. "Theory and Practice of the Conceptual Framework: Evidence from the Field", by LIM, Chu Yeong; OW YONG, Kevin; TAN, Pearl Hock Neo, 07/2014, Singapore Accountancy Convention. (Published, Peer-Reviewed)
6. "Visual Representation of Accounting Standards", by TAN, Pearl Hock Neo; LIM, Chu Yeong, 08/2013, American Accounting Association Annual Meeting, Anaheim, CA, USA. (Published, Peer-Reviewed)
7. "Experiential Learning of New International Financial Reporting Standards: Case-based Learning of IFRS 10 and IFRS 11", by TAN, Pearl Hock Neo; LIM, Chu Yeong, 08/2013, 6th Annual Conference on Teaching and Learning in Accounting, Anaheim, CA, USA. (Published, Peer-Reviewed)

8. "Acquisition of Asia Pacific Breweries: A Case Study in Accounting for Business Combinations", by TAN, Pearl Hock Neo; LIM, Chu Yeong, 08/2013, American Accounting Association Annual Meeting, Chicago, USA. (Published, Peer-Reviewed)
9. "Value Relevance of Disclosed Fair Value Information and Hedging Activities: Evidence from Singapore", by TAN, Pearl Hock Neo, 01/2013, Journal of Contemporary Accounting and Economics (JCAE) Symposium 2013, Hong Kong. (Published, Peer-Reviewed)
10. "Fair value hierarchy measures: Post-implementation evidence on IFRS 7", by TAN, Pearl Hock Neo, 06/2012, IAAER/Mastering Change: Improving Corporate Reporting and Auditing to Match New Demands, Amsterdam, Netherlands. (Published, Peer-Reviewed)
11. "The Impact of International Financial Reporting Standards on Investors", by TAN, Pearl Hock Neo, 04/2010, APAC Investments Summit 2010, Macau. (Published)
12. "Issues Arising from the Revised IFRS 3 on Business Combinations", by TAN, Pearl Hock Neo, 07/2008, IASB Regional Standard-Setters Meeting 2008, Singapore. (Published)
13. "Governance, Ethics and Asia's Finance Leaders", by TAN, Pearl Hock Neo, 11/2006, CFO Asia Conference. (Published)
14. "Determinants of R&D Disclosures of Nasdaq-Listed Biotechnology Firms", by TAN, Pearl Hock Neo; GAN, Peck-Yen; LOW, Calvin; Chim, Wai-Kay, 08/2005, American Accounting Association Annual Meeting, San Francisco, California, USA. (Published, Peer-Reviewed)
15. "Determinants of Internet Reporting by Chinese Listed Companies", by TAN, Pearl Hock Neo; GOH, Sarah; TAN, Lih-Lin; Ting, Ying-Nee, 08/2004, American Accounting Association Annual Meeting, Atlanta, USA. (Published, Peer-Reviewed)
16. "Fair Value Accounting", by TAN, Pearl Hock Neo, 05/2004, ACCA Centenary Conference, Singapore. (Presented)

17. "The Relationship between CEO Attributes and Board Composition: Evidence from Singapore", by TAN, Pearl Hock Neo; LIM, Y. S.; Png, P. L.; TAN, B., 07/2000, Accounting and Finance Association of Australia and New Zealand (AFAANZ) 2000 Conference, Australia. (Published, Peer-Reviewed)
18. "A Value Relevance Study of Alternative Goodwill Accounting Methods", by TAN, Pearl Hock Neo, 11/1999, 11th Asian-Pacific Conference on International Accounting Issues, San Diego, CA, USA. (Published, Peer-Reviewed)
19. "Determinants of Fair Value Accounting: The Singapore Context", by TAN, Pearl Hock Neo; Liew, S.H.; LIM, H.L.; TAN, H.C., 10/1998, 10th Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii. (Published, Peer-Reviewed)
20. "Financial Reporting Practices of Banks and Finance Companies in Singapore", by TAN, Pearl Hock Neo; Peng, P. L.; TAN, S. L.; Teo, W. Y., 05/1995, 18th Annual Congress of the European Accounting Association, Birmingham, United Kingdom. (Published, Peer-Reviewed)
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