

# Clarence GOH

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## Office

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## ACADEMIC APPOINTMENTS

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Singapore Management University

Associate Professor of Accounting (Practice)	2025 – Present
Assistant Professor of Accounting (Practice)	2018 – 2024
Visiting Assistant Professor of Accounting (Practice)	2016 – 2018

Director, Professional Development, SOA	2016 – Present
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RESwork Fellow, Resilient Workforces Institute	2025 - Present
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## EDUCATION

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Nanyang Technological University, Nanyang Business School

Ph.D. in Accounting	2016
Bachelor of Accountancy (First Class Honours)	2008

## PROFESSIONAL QUALIFICATIONS AND MEMBERSHIPS

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Fellow Certified Practicing Accountant (Australia)

Chartered Accountant (Singapore)

Member, European Accounting Association

Member, American Accounting Association

## OTHER WORK EXPERIENCE

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Senior Manager, Jones Lang LaSalle	2015 – 2016
Manager, Institute of Singapore Chartered Accountants	2014 – 2015
Analyst, Barclays Capital	2009 – 2011
Analyst, Deutsche Bank	2008 – 2009

## **HONOURS AND AWARDS**

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Nominee for SMU-X Excellent Teacher Award, SMU Teaching Excellence Awards 2025	2025
Dean's List for Teaching Excellence, SOA Teaching Excellence Awards 2025	2025
Howard Teall Innovation in Accounting Education Award - First Prize, Canadian Academic Accounting Association	2023
Digital Readiness Award – Silver, Wharton-QS Reimagine Education	2022
SMU Long Service Award (Five-Years)	2021
Most Improved Teacher, SOA Teaching Excellence Awards 2020	2020
Dean's List for SOA Curriculum Contribution, SOA Teaching Excellence Awards 2019	2019
NTU Research Scholarship	2011 – 2014
Dean's Honours List, Nanyang Business School, NTU	2006

## **ACCEPTED OR PUBLISHED JOURNAL ARTICLES**

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Goh, C., Pan, G., and Seow, P. S. The Effects of Corporate Reputation and Compensation Disclosure on Investor Judgments. Accepted at *Advances in Accounting Behavioral Research*.

Goh, C., Meyer, P., Pornupatham, S., Tan, H. T., and Vichitsarawong T. (2025) The Effect of Nature of Critical Audit Matters and Outcome Indication on Investors' Decisions. *Behavioral Research in Accounting* 37 (2): 69-91.

Lee, B., Goh, C., Pan, G., and Seow, P. S. (2025) Understanding Gender Differences in Digital Readiness during Digital Transformation in Accounting Functions: Accounting Professionals' Perspective. *Asian Journal of Business and Accounting* 18 (1): 71-102.

Lew, M., Goh, C., Pan, G., and Seow, P. S. (2025). Evaluating Experiential Learning Approach in Accounting Analytics Capstone Course: Preparing Future Professionals. *Accounting Education*: 1-36.

Pan, G., Seow, P. S., Goh, C., and Lew, M. (2025). Key Roles in Making Skill Acquisition and Transfer Happen in an Accounting Data Analytics Program. *Journal of Finance and Accounting* 13 (1): 7-17.

Goh, C. (2024). Measuring Perceptions of the Ethical Beliefs of Accountants and Non-Accountants. *Journal of Business, Ethics and Society* 4 (2): 1-12.

Seow, P. S., Pan, G., Goh, C., and Lew, M. (2024). Preparing Accountants of the Future: Examining an Accounting Data and Analytics Undergraduate Program in Singapore. *Asian Journal of Business and Accounting* 17 (1): 247-290.

Goh, C. (2024). Analysts' Earnings per Share Forecasts: The Effects of Forecast Precision and Forecast Uncertainty on Investor Judgments. *Abacus* 60 (1): 172-204.

Goh, C., Lew, M., Pan, G., and Seow, P. S. (2023). Measuring the Learning Effectiveness of Two Courses in a Program in Accounting Data and Analytics. *Education Quarterly Reviews* 6 (2): 297-308.

Goh, C. (2023). Data Dashboarding in Accounting using Tableau. *Economics and Business Quarterly Reviews* 6 (1): 269-275.

Goh, C., Kusnadi, Y., Pan, G., and Seow, P. S. (2022). Governance, Risk, and Compliance (GRC) in Digital Transformation: Investor Views. *Accountancy, Business, and the Public Interest* 21: 200-223.

Bhattacharya, L., Goh, C., and Pan, G. (2022). Introducing a Model for How Knowledge-Driven Agile Innovation Can Drive Digital Transformation in Firms. *International Journal of Business and Economics Research* 11 (5): 276-286.

Goh, C. (2022). The Effects of CSR Reputation and CSR Crisis Response Strategy on Investor Judgments. *Advances in Accounting Behavioral Research* 25: 31-57.

Goh, C. (2022). Do Analysts' EPS Forecasts Obey Benford's Law? An Empirical Analysis. *International Journal of Business and Society* 23 (2): 773-785.

Goh, C., Lim, C. Y., Ng, J., Ow Yong, K., and Pan, G. (2021). Trust in Fair Value Accounting: Evidence from the Field. *Journal of International Accounting Research* 20 (3): 21-42.

Goh, C., Seow, P. S., and Pan, G. (2021). Using Excel to Teach Simulation for Management Accounting. *Management Accounting Quarterly* 22 (4): 25-35.

Goh, C., Kusnadi, Y., Pan, G., and Seow, P. S. (2021). Enhancing Cultural Intelligence and Digital Literacy in Accounting Education: Insights from a University's Global Student Consulting Programme. *International Journal of Education* 9 (2): 1-12.

Goh, C., Lim, C. Y., and Ow Yong, K. (2021). The Impact of the IFRS 9 Expected Loss Approach on Accounting Conservatism. *Accountancy, Business and the Public Interest* 20: 426-443.

Seow, P. S., Pan, G., and Goh, C. (2021). An Experiential-Learning Approach for Delivering an Accounting Analytics Capstone Course. *Accountancy, Business and the Public Interest* 20: 312-322.

Goh, C., Lee, B., Pan, G., and Seow, P. S. (2021). Forensic Analytics Using Cluster Analysis: Detecting Anomalies in Data. *Journal of Corporate Accounting & Finance* 32 (2): 154-161.

Goh, C. (2020). Examining the Phenomenon of Rounding in Analysts' EPS Forecasts: Evidence from Singapore. *Asian Journal of Accounting Research* 6 (1): 69-79.

Goh, C. (2020). Applying Visual Analytics to Fraud Detection using Benford's Law. *Journal of Corporate Accounting & Finance* 31 (4): 202-208.

Goh, C. (2019). Recommendations from SEC's Plain English Handbook: Perspectives from Behavioral Research. *Accountancy, Business and the Public Interest* 18: 66-80.

Goh, C. (2019). Optimizing Accounting Decision Making using Goal Programming. *Journal of Corporate Accounting & Finance* 30 (1): 161-168.

Goh, C. (2018). Examining Fifteen Years of Ethics Research in the Journal of Accountancy: 2002 to 2016. *Asian Journal of Accounting and Governance* 9: 41-48.

Goh, C. (2018). Keeping Investors Onboard: A Corporate Social Responsibility Crisis Response Framework. *Accountancy, Business and the Public Interest* 17: 164 – 175.

## **WORKING PAPERS**

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Goh, C. The Effects of Advice Attribution and the Subjective Sense of Power on Managers' Reliance on Advice. Preparing for fourth round review at *Accounting, Organizations and Society*. Presented at the 2024 EAA Annual Congress and 2024 AAA Annual Meeting.

Goh, C., Chu, M. K., Lee, E., Pan, G., and Perdana, A. Adapting to the Times: Skills and Ethics for Accountants in a GenAI World. Preparing for fourth round review at the *Journal of Information Systems*. Presented at the 3rd International Conference of the Journal of Information Systems.

Goh, C., Pan, G., and Seow, P. S. Compensation Discussion and Analysis Disclosure: The Effects of Corporate Reputation and Readability on Investor Judgments. Under review at *Advances in Accounting Behavioral Research*.

Goh, C., Jongjaroenkamol, P., and Seow, P. S. The Effects of EPS Magnitude and Miss/Beat Presentation Format on Investor Judgments. Presented at the *2023 EAA Annual Congress* and *2023 AFAANZ Annual Conference*. Under review at the *Advances in Accounting*.

Goh, C., Pan, G., and Shankararaman, V. Adopting an Innovative Integrated Instructional Design Approach to Engage Adult Learners: Perspectives of Accounting and Finance Professionals. Under review at the *Journal of Accounting & Finance*.

Goh, C., and Tan, H. T. The Effects of Hedge Type and Communication Mode on Investor Judgments. Under review at *Management Science*.

Goh, C., and Tan, H. T. The Effects of Conversation Fillers and Communication Mode on Investor Judgments.

Goh, C. Is Silence Golden? The Effects of Silent Pauses in Managers' Speech and Argument Strength on Investor Judgments.

Goh, C. Narrative Disclosures: The Effects of Persuasion Strategy and Perceived Manager Age on Investor Judgments. Presented at the *2025 EAA Annual Congress* and the *2025 AAA Annual Meeting*.

Goh, C., Kusnadi, Y., and Pan, G. The Effectiveness of Using Python Programming Approach in Teaching Financial Analytics.

Goh, C. The Effects of 'You Know' and 'I Mean' and Argument Strength on Investor Judgments.

## **EDITED BOOKS**

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Seow, P. S., Pan, G., Goh, C., Yong, M., and Chek, J. (2021). Embracing Digital Transformation in Accounting and Finance. *CPA Australia*. Available at: <https://www.cpaaustralia.com.au/tools-and-resources/business-management/business-management-research/digital-transformation-in-accounting-and-finance>

Pan, G., Seow, P. S., Goh, C., Lee, B., and Yong, M. (2019) Charting the Future of Accountancy with AI. *CPA Australia*. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa_research)

- Book discussed in a research@SMU article available here:

<https://research.smu.edu.sg/news/2021/may/23/technology-accounting-profession-no-more-about-counting-beans>

Pan, G., Seow, P. S., Goh, C., and Yong, M. (2017) Riding the Waves of Disruption. *CPA Australia*. Available at: [https://ink.library.smu.edu.sg/soa\\_research/1686/](https://ink.library.smu.edu.sg/soa_research/1686/)

## BOOKS AND BOOK CHAPTERS

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Goh, C., and Helikum, L. (2025). Teaching the Challenges of Technical Innovations – Preparing Students for the ‘Now.’ In R. Baylis, L. Huxtable-Thomas, J. Rose, E. Rosier, and C. Strong (Eds.), *Integrating Public and Social Value into Business and Management Education: A Learning and Teaching Handbook*. Ethics Press. Available at: <https://ethicspress.com/products/integrating-public-and-social-value-into-business-and-management-education>

Goh, C., and Ow Yong, K. (2024). How Accountants can Drive Digital Transformation. In A. Perdana and T. Wang (Eds.), *Digital Transformation in Accounting and Auditing*. Palgrave Macmillan. Available at: <https://www.amazon.sg/Digital-Transformation-Accounting-Auditing-Technological/dp/3031462084>

Goh, C., Kusnadi, Y., Lee, B., Pan, G., and Seow, P. S. (2023). Accelerating Digital Transformation of SMEs. *World Scientific Publishing*. Available at: <https://doi.org/10.1142/13318>

- Book launched on May 11, 2023 with Prof Lim Sun Sun, SMU Professor of Communication & Technology and Vice President of Partnerships and Engagement, as keynote speaker.

Goh, C., Pan, G., Seow, P. S., and Shankararaman, V. (2021). Digital Innovation: A Catalyst and Enabler of Achieving Business Sustainability. In P. S. Seow, C. Goh, G. Pan, M. Yong, and J Chek (Eds.), *Embracing Digital Transformation in Accounting and Finance* (pp. 1-8). CPA Australia, July 2021. Available at: <https://www.cpaustralia.com.au/tools-and-resources/business-management/business-management-research/digital-transformation-in-accounting-and-finance>

Seow, P. S., Pan, G., and Goh, C. (2021). Preparing Accountants of the Future: A Programme in Accounting Data and Analytics. In P. S. Seow, C. Goh, G. Pan, M. Yong, and J. Chek (Eds.), *Embracing Digital Transformation in Accounting and Finance* (pp. 122-131). CPA Australia, July 2021. Available at: <https://www.cpaustralia.com.au/tools-and-resources/business-management/business-management-research/digital-transformation-in-accounting-and-finance>

Goh, C., Lee, B., Pan, G., and Seow, P. S. (2019) Introducing AI & the Potential for AI to Revolutionise the Accounting Industry. In C. Goh, G. Pan, P. S. Seow, B. Lee, and M. Yong (Eds.), *Charting the Future of Accountancy with AI* (pp. 1-5). CPA Australia, July 2019. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa_research)

Goh, C., Pan, G., Seow, P. S., and Lee, B. (2019). Building Ethical Artificial Intelligence. In C. Goh, G. Pan, P. S. Seow, B. Lee, and M. Yong (Eds.), *Charting the Future of Accountancy with AI* (pp. 48-54). CPA Australia, July 2019. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa_research)

Pan, G., Seow, P. S., Goh, C., and Lee, B. (2019). Grooming the Next Generation of Accounting Professionals for the Age of Artificial Intelligence. In C. Goh, G. Pan, P. S. Seow, B. Lee, and M. Yong (Eds.), *Charting the Future of Accountancy with AI* (pp. 55-61). CPA Australia, July 2019. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2833&context=soa_research)

Goh, C., Pan, G., and Seow, P. S. (2017). Navigating the Digital Disruption Paradox. In G. Pan, P. S. Seow, C. Goh, and M. Yong (Eds.), *Riding the Waves of Disruption* (pp. 1-10). CPA Australia, May 2017. Available at:

[https://ink.library.smu.edu.sg/soa\\_research/1686/](https://ink.library.smu.edu.sg/soa_research/1686/)

Pan G., Seow, P. S., and Goh, C. (2017). Helping Hands. In G. Pan, P. S. Seow, C. Goh, and M. Yong (Eds.), *Riding the Waves of Disruption* (pp. 91-103). CPA Australia, May 2017. Available at: [https://ink.library.smu.edu.sg/soa\\_research/1686/](https://ink.library.smu.edu.sg/soa_research/1686/)

## **INDUSTRY REPORTS**

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Goh, C., Kutubi, S., Lee, B., Pan, G., and Seow, P. S. (2025). Examining the Effects of Technology Implementation on Accountants' Productivity: Can the Excessive Use of Technology Backfire? *SMU School of Accountancy and Central Queensland University School of Business and Law*. Available at: <https://smu.sg/accountantproductivity>.

- Research funded by CPA Australia's Global Research Perspectives Program (AUD34,956).

Goh, C., Pan, G., Seow, P. S., and Others. (2024). Accountancy: Possibilities, Perspectives, and Purpose. *Institute of Singapore Chartered Accountants and SMU School of Accountancy*. Available at: <https://www.isca.org.sg/member-support/cgc/salary-career-snippets-revelation>.

- Research funded by an ISCA research grant (SGD15,438).
- Report launched by Ms. Indranee Rajah, Minister in the Prime Minister's Office, at the ISCA Conference 2024 on November 14, 2024.

Gao, P., Goh, C., Ow Yong, K., Pan, G., Seow, P. S., Yap, K. W., and Others. (2022). The Future of Talent Development: Accelerating Mindset Shifts in the New Normal. *KPMG Singapore, SMU School of Accountancy, Singapore Institute of Technology, Lee Kuan Yew School of Public Policy, and Association of Women in Construction*. Available at: <https://smu.sg/projectstack>

Goh, C., Kusnadi, Y., Pan, G., Seow, P. S., Seah, G. C., and Lim, C. (2021). Adopting a Risk-Intelligent Approach to Digital Transformation. *Deloitte Singapore Centre for Corporate Governance and SMU SOAR*. Available at:

<https://www2.deloitte.com/sg/en/pages/cxo-programs/articles/adopting-risk-transformation.html>

- Report presented at SMU SOAR's 2021 conference on 'Digital Transformation of Financial Markets.'
- Key research findings discussed in a research@SMU podcast available here: <https://dev2.smu.edu.sg/news/2023/may/25/governance-risk-and-compliance-digital-transformation>

Goh, C., Leong, K. S., Pan, G., Seow, P. S., and Others. (2017). Our Future Together. Industry Perspectives: Future of Professional Learning and Entrepreneurship. *Institute of Singapore Chartered Accountants and Institute of Chartered Accountants in England and Wales*. Available at: <https://isca.org.sg/resource-library/future-of-profession/our-future-together-industry-perspectives-future-of-professional-learning-and-entrepreneurship-report-2017>

- Report launched at ISCA and ICAEW's joint conference on 'Our Future Together: Future of Professional Learning & Entrepreneurship.'
- Key report findings summarized in a video available here: <https://www.youtube.com/embed/lZz9BurTNmY>

Goh, C. (2015). The Power of Technology in CRE Data and Analytics. *Jones Lang LaSalle*. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=1005&context=soa\\_research\\_all](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=1005&context=soa_research_all)

Goh, C. (2015). Data and Analytics in Corporate Real Estate: The Importance of Talent. *Jones Lang LaSalle*. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2690&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2690&context=soa_research)

Chan, A., Chan, S. Y., Goh, C., and Oh, P. (2015). The Singapore Directorship Report 2014. *Institute of Singapore Chartered Accountants and Singapore Institute of Directors*. Available at: <https://isca.org.sg/media/776653/sg-directorship-report.pdf>

- Report featured in The Business Times' article "Multiple Directorship Issue not as Big a Problem as Perceived: Study" on November 5, 2014.

Chan, S. Y., Goh, C., and Oh, P. (2015). ISCA Pre-Budget Roundtable 2015. *Institute of Singapore Chartered Accountants*. Available at: [https://www.isca.org.sg/media/776195/isca-pre-budget-roundtable-report-2015\\_pace-of-restructuring.pdf](https://www.isca.org.sg/media/776195/isca-pre-budget-roundtable-report-2015_pace-of-restructuring.pdf)

- Report featured in the February 2015 edition of IS Chartered Accountant magazine.

Chan, S. Y., Goh, C., and Oh, P. (2015). Pre-Budget Survey 2015. *Institute of Singapore Chartered Accountants*. Available at: <https://isca.org.sg/media/775916/isca-pre-budget-survey-2015.pdf>

- Report launched at ISCA's 2015 Pre-Budget Roundtable.

- Report featured in the February 2015 edition of IS Chartered Accountant magazine.

Chan, S. Y., Goh, C., Oh, P, and Sim, C. (2014). Raising the Bar 3: Essential Finance and Accounting Function Staff Skills, Training Needs and Challenges in Driving Productivity. *Institute of Singapore Chartered Accountants and Robert Half*. Available at:

[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2636&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2636&context=soa_research)

Chan, S. Y., Goh, C., Oh, P, and Sim, C. (2014). Raising the Bar 2: Challenges to Productivity Initiatives in the Finance and Accounting Function. *Institute of Singapore Chartered Accountants and Robert Half*. Available at:

[https://ink.library.smu.edu.sg/soa\\_research/1610/](https://ink.library.smu.edu.sg/soa_research/1610/)

Chan, S. Y., Goh, C., Oh, P, and Sim, C. (2014) Raising the Bar: Trends in Implementing Productivity Initiatives in the Finance and Accounting Function. (with S. Y. Chan and P. Oh), *Institute of Singapore Chartered Accountants and Robert Half*. Available at:

[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2639&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2639&context=soa_research)

- Report launched on November 10, 2014 with Neel Augusthy, Johnson & Johnson's CFO of Customer Logistics Services, APAC, as keynote speaker.

Chan, S. Y., Goh, C., Shen, J., Zin, K., and Others. (2014). 2<sup>nd</sup> ISCA Productivity Scorecard and Benchmarking Survey Report for the Accountancy Sector in Singapore. *Institute of Singapore Chartered Accountants and SAP*. Available at:

[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2688&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2688&context=soa_research)

- Report featured in the ASEAN Federation of Accountants' 2014 Annual Report.

## **OTHER PUBLICATIONS**

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Bhattacharya, L., Goh, C., and Pan, G. (2023). Navigating Digital Transformation in the Post-Covid World. *The Business Times*. Available at:

<https://www.businesstimes.com.sg/opinion-features/navigating-digital-transformation-post-covid-world>

Goh, C. (2022). Managing CSR Crises: Finance Leaders Need to Consider their Organization's CSR Reputation when Responding. *FutureCFO*. Available at:

<https://futurecfo.net/managing-csr-crises-%E2%80%A8finance-leaders-need-to-consider-organisations-csr-reputation-when-responding/>

Goh, C., and Pan, G. (2021). Partnership Management can Enhance Universities' Project-Based Learning. *The Business Times*. Available at:

<https://www.businesstimes.com.sg/opinion-features/columns/partnership-management-can-enhance-universities-project-based-learning>

Goh, C., and Pan G. (2021). Mitigating Financial Fraud Risk with Data Analytics. *FutureCFO*. Available at: <https://futurecfo.net/mitigating-financial-fraud-risk-with-data-analytics/>

Goh, C., Pan, G., and Yuen, K. (2020). How to Prepare Young Finance and Accounting Professionals for Digital Revolution. *FutureCFO*. Available at: <https://futurecfo.net/how-to-prepare-young-finance-accounting-professionals-for-digital-revolution/>

Goh, C., Pan, G., and Yuen, K. (2020). Should Non-Audit Service Prohibitions be Further Strengthened in Singapore? *FutureCFO*. Available at: <https://futurecfo.net/should-non-audit-service-prohibitions-be-further-strengthened-in-singapore/>

Goh, C., Pan, G., and Yuen, K. (2020). Audit Profession Must Rid ‘Overworked, Underpaid’ Image to Attract Best Talent. *HRM Asia*, April 2020. Available at: <https://hrmasia.com/audit-needs-to-rid-overworked-and-underpaid-image-to-attract-best-talent/>

Goh, C. (2020). Forensic Accounting Must be More Robust. *The Business Times*. Available at: <https://www.businesstimes.com.sg/opinion-features/columns/forensic-accounting-must-be-more-robust>

Goh, C., and Saephan, S. (2019). Academia-Industry Alliance can Boost Accountancy in Laos. *The Business Times*. Available at: <https://www.businesstimes.com.sg/opinion-features/columns/academia-industry-alliance-can-boost-accountancy-laos>

Goh, C. (2019). Solve Problems with Linear Programming and Excel. *Financial Management Magazine* (published by AICPA). Available at: <https://www.fmmagazine.com/issues/2019/feb/linear-programming-microsoft-excel.html>

Goh, C., Lim, C. Y., Ow Yong, K., and Alfred, J. (2018). Implementing IFRS 9. (with C. Y. Lim, K. Ow Yong, and J. Alfred), *Accounting and Business* (published by ACCA). Available at: <https://www.accaglobal.com/ca/en/member/member/accounting-business/2018/09/insights/ifrs-9.html>

Goh, C. (2018). A Primer for CFOs: How to Detect Fraud using Data Analytics. *CFO Innovation*.

Goh, C., Seow, P. S., and Pan, G. (2017). Making Financial Disclosures More Readable. *The Business Times*. Available at: <https://www.businesstimes.com.sg/opinion-features/columns/making-financial-disclosures-more-readable>

Goh, C., Seow, P. S., and Pan, G. (2017). Automation and the Accounting Profession. *IS Chartered Accountant*. Available at: [https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2667&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2667&context=soa_research)

Goh, C., Seow, P. S., and Pan, G. (2017). Wanted - a new generation of accountants. *Channelnewsasia.com*. Available at:  
<https://www.channelnewsasia.com/commentary/commentary-wanted-new-generation-accountants-991201>

Goh, C. (2017). How Singapore Investors Can Profit from Unstructured Data. *Singapore Business Review*. Available at:  
[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2677&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2677&context=soa_research)

Goh, C. (2017). The Predictive Audit: Why Prevention is Better than a Cure. *CEO Magazine (ANZ and Asia Editions)*. Available at:  
[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2678&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2678&context=soa_research)

Goh, C. (2017). Continuous Auditing: A New Instrument in the CFO's Toolbox. *CFO Innovation*. Available at:  
[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2783&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2783&context=soa_research)

Goh, C. (2017). Are You Ready? Data Analytics is Reshaping the Work of Accountants. *CFO Innovation*. Available at:  
[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2686&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2686&context=soa_research)

Goh, C. (2016). The Future of Corporate Real Estate with Data and Analytics. *JLL Asia Pacific Research*. Available at:  
[https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2685&context=soa\\_research](https://ink.library.smu.edu.sg/cgi/viewcontent.cgi?article=2685&context=soa_research)

Goh, C. (2016). What Does Your Workplace Say About Your Company Culture? *JLL Asia Pacific Research*. Available at: <https://research.jllapsites.com/12178-2/>

Goh, C. (2015). What are Companies Planning for the Workplace? *Jones Lang LaSalle*.

Goh, C. (2015). Navigating the “Patent Cliff”: The Role of Corporate Real Estate in the Life Science Industry. *JLL Asia Pacific Research*. Available at:  
<https://research.jllapsites.com/navigating-the-patent-cliff-the-role-of-corporate-real-estate-in-the-life-science-industry/>

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<https://research.jllapsites.com/corporate-real-estates-rising-profile-in-the-banking-and-finance-industry/>

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Goh, C., and Wong, F. (2015). Singapore Budget 2015: Building our Future, Strengthening Social Security. *IS Chartered Accountant*. Available at:

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Goh, C. (2014). Singapore Boards and Directors: Of Those Who Govern and Direct. *IS Chartered Accountant*. Available at:

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Goh, C. (2014). Managing the Accounting and Finance Function: Productivity Trends and Focus. *IS Chartered Accountant*. Available at: <https://isca.org.sg/media/775330/isca-oct-2014-lowres-v1.pdf>.

Goh, C. (2014). Should Singapore Adopt ‘Say on Pay’? *The Business Times* (republished in *IS Chartered Accountant*). Available at: <https://www.businesstimes.com.sg/opinion-features/columns/should-singapore-adopt-say-pay>

Goh, C., and Miao, B. (2014). Is Bitcoin’s Rise a Boon or Bane for Businesses? *The Business Times* (republished in *IS Chartered Accountant*). Available at:

<https://www.businesstimes.com.sg/opinion-features/columns/bitcoins-rise-boon-or-bane-businesses>

Goh, C. (2014). Singapore’s Savvy Tax Policy Keeps Economy Vibrant. *The Business Times* (republished in *IS Chartered Accountant*). Available at:

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## **WORKS IN PROGRESS**

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Goh, C., Helikum, L., and Jongjaroenkamol, J. The Effects of Communication Cues of Social Dominance on Investor Judgments.

## **GRANTS**

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Singapore Ministry of Education (MOE) Academic Research Fund (AcRF) Tier 1 Grant. (2025). The Effects of Communication Cues of Social Dominance on Investor

Judgments. (Principal Investigator: Goh C.; Co-Principal Investigators: Jongjaroenkamol, P.; Collaborator: Helikum, L.), SGD27,180.

SMU Research Seed Fund. (2025). Can ChatGPT Provide Better Feedback on Students' Academic Work than Human Instructors? Insights from the Perspective of Adult Learners in Continuous Education. (Principal Investigator: Ngo C. W.; Co-Principal Investigators: Goh C., Pan G., Shankararaman V.), SGD52,000.

CPA Australia Global Research Perspectives Program (GRPP). (2024). Examining the Effects of Technology Implementation on Accountants' Productivity: Can the Excessive Use of Technology Backfire? (Principal Investigator: Goh C.; Co-Principal Investigators: Kutubi S., Lee B., Pan G., and Seow P. S.), AUD34,956.

Institute of Singapore Chartered Accountants Research Grant. (2024). Salary and Career Review Research. (Principal Investigator: Goh C.; Co-Principal Investigators: Pan G., and Seow P. S.), SGD15,438.

Singapore Ministry of Education (MOE) Academic Research Fund (AcRF) Tier 1 Grant. (2021). The Effects of EPS Magnitude and Miss/Beat Presentation Format on Investor Judgments. (Principal Investigator: Goh C.; Co-Principal Investigators: Jongjaroenkamol, P., and Seow, P. S.), SGD23,080.

Singapore Ministry of Education (MOE) Tertiary Education Research Fund Grant. (2020). Preparing Accountants of the Future: Evaluating a Programme in Accounting Data and Analytics. (Principal Investigator: Seow, P. S.; Co-Principal Investigators: Goh, C., and Pan, G.), SGD169,813.

Singapore Ministry of Education (MOE) Academic Research Fund (AcRF) Tier 1 Grant. (2017). The Effects of Corporate Governance and Compensation Disclosure Readability on Investor Judgments. (Principal Investigator: Seow, P. S.; Co-Principal Investigators: Goh, C., and Pan, G.), SGD22,542.

## **CONFERENCE PRESENTATIONS**

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Singapore Scientific Conference, Singapore	2025
AAA Annual Meeting, Chicago, USA	2025
MIT-SMU Resilient Workforce Symposium, Singapore*	2025
EAA Annual Congress, Rome, Italy	2025
AAA Annual Meeting, Washington, USA	2024
EAA Annual Congress, Bucharest, Romania	2024

3rd International Conference of the Journal of Information Systems, Jakarta, Indonesia*	2024
EAA Annual Congress, Helsinki-Espoo, Finland	2023
AFAANZ Annual Conference, Gold Coast, Australia*	2023
National Technology-Enhanced Learning Conference (NTEL), Singapore	2022
AAA Annual Meeting, Virtual Meeting	2022
CAAA Annual Conference, Saskatoon, Canada	2022
EAA Annual Congress, Virtual Meeting	2021
AFAANZ Annual Conference, Virtual Meeting	2021
SOAR Digital Transformation of Financial Markets Conference, Virtual Meeting	2021
8th International Conference of the Journal of International Accounting Research, 2021 Virtual Meeting*	2021
AAA Annual Meeting, Virtual Meeting	2020
AAA Annual Meeting, San Francisco, USA	2019
CAAA Annual Conference, Ottawa, Canada*	2019
AAA Annual Meeting, Washington, USA	2018
EAA Annual Congress, Milan, Italy*	2018
7th International Conference on World-Class Universities, Shanghai, China*	2017
EAA Annual Congress, Valencia, Spain*	2017
Third International Conference on Accounting and Finance, Bangkok, Thailand*	2017
Singapore Accounting Convention, Singapore*	2016

*Note: \* indicates presentation by co-author.*

## **OTHER INVITED PRESENTATIONS, PANEL DISCUSSIONS, AND FOCUS GROUPS**

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### **Presentations**

SOA Annual Teaching Workshop: “*Reflections on Teaching SMU-X Courses.*” August 2025.

SMU Young Leaders Summer Programme: “*Accounting Decision Making using Data Analytics.*” July 2024.

River Valley High School Higher Education, Career Guidance and Scholarship (HECGS) Day: “*Get Ready to Take on the Digitalised Accounting Landscape at SMU School of Accountancy.*” April 2024 and April 2021.

Hwa Chong Institution Parents and Students’ Learning Journey: “*Data Driven Insights in Accounting Decision Making.*” January 2024.

Anderson Serangoon JC University Symposium: “*More Than the Sum of You.*” July 2023 and July 2024.

ISCA Web-Bitez: “*Leading Change in the age of Digital Transformation for Accounting Firms.*” November 2022.

Anderson Serangoon JC University Symposium: “*The Future of Accounting - Digital Transformation in Accounting.*” July 2022.

Headhunt’s The Master’s Experience Masterclass: “*Data Modelling in Accounting Decision Making.*” February 2022.

SMU Accounting Through Leadership Workshop: “*Data Modelling in Accounting Decision Making.*” December 2021, December 2022, October 2023, November 2024, November 2025.

Temasek Polytechnic: “*Be Accountable for your Future.*” November 2020.

Singapore Sports School Masterclass: “*Using Data Analytics to Detect Financial Fraud.*” August 2020.

Anderson Serangoon JC University Symposium: “*Be Accountable for your Future.*” July 2019.

SMU Masters of Science in Accounting (Data and Analytics) Masterclass: “*Data Analytics for Finance Professionals.*” April 2019.

SMU Experiential Education Day (SEED): “*SMU-XO: Nurturing Global Citizens through Experiential Learning.*” March 2019.

SMU Open House 2019: “*SOA 2<sup>nd</sup> Major in Accounting Data and Analytics.*” March 2019.

Second Education Leaders’ Symposium: “*SMU-X: Making Meaningful Impact Locally and Globally Through Project-Based Learning.*” January 2019.

SP Business School, Singapore Polytechnic: “*Data & Analytics: Helping Accountants Do More.*” July 2018.

Raffles Parents’ Association: “*Data & Analytics in Accounting.*” July 2018.

Institute of Singapore Chartered Accountants: “*Data Visualization and Dashboarding Using Tableau.*” May 2018.

Meridian JC Learning Journey: “*Accounting Decision Making Using Linear Programming.*” February 2018.

Ngee Ann Polytechnic Further Studies Week: “*Data Analytics in Accounting.*” July 2017.

### **Panel Discussions and Focus Groups**

Panelist, SMU Open House: Become an Analytics Specialist at SMU, SMU, February 2024 & February 2025.

Moderator, Financial Education: The Power of Tech to Empower Financially, *Women’s Forum for the Economy & Society Singapore Meetup 2023*, June 2023.

Mentor, Youth Voices Private Workshop, *Women’s Forum for the Economy & Society Singapore Meetup 2023*, June 2023.

Panelist, Trailblazer – Journey to Success Webinar Series: Digital Transformation in Accounting & Finance, *CPA Australia*, May 2021.

Panelist, Information Session for PwC’s Academy Masterclasses for SMEs, *PwC*, September 2020.

Panelist, Webinar for SMU Virtual Open House, *SMU*, 2020 & 2021.

Panelist, Panel Dialogue for PwC Masterclasses to Support Upskilling for Singapore SMEs, *PwC*, January 2020.

Participant, Focus Group Discussion on Challenges Faced in Accounting Education and Training, *Accounting Innovation Challenge (Singapore Accountancy Commission and Institute of Singapore Chartered Accountants)*, August 2019.

Facilitator, Focus Group Discussion on “Implementation of IFRS 9 – Financial Instruments.” published in “Implementing IFRS9,” *Association of Chartered Certified Accountants*, April 2018.

Panelist, Faculty Panel Discussion on “Faculty Insights: SMU’s Curriculum, New Majors, Scholarships & More.” *IB Day @ SMU*, December 2017, November 2018, January 2021, January 2022, and January 2023.

Participant, Roundtable Discussion on “Enterprise Demand for Professional Business and Advisory Services.” *Association of Chartered Certified Accountants and Singapore Accountancy Commission*, November 2017.

Participant, Focus Group Discussion on “Young Professionals” published in “Our Future Together. Industry Perspectives: Future of Professional Learning and Entrepreneurship.” *Institute of Singapore Chartered Accountants and Institute of Chartered Accountants in England and Wales*, March 2017.

Participant, Focus Group Discussion on “Future of Work” published in “Future of Work: Where Ambition Thrives.” *Jones Lang LaSalle*, June 2016.

## Interviews

Interview on “How to Teach Emerging Technologies.” *Chartered Global Management Accountant (CGMA)*, January 2021. Available at:  
<https://computing.smu.edu.sg/sites/scis.smu.edu.sg/files/news/20210119-CGMA-News-How.pdf>.

## COURSES TAUGHT

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### Singapore Management University

#### Undergraduate

ACCT418 Data Modelling and Visualization (including advanced placement; SMU-X)\*  
ACCT414 Accounting Analytics Capstone (SMU-X)  
COR3302 Ethics and Social Responsibility  
ACCT001 Accounting Study Mission (SMU-X Overseas)  
ACCT415 Accounting Analytics\*

*Postgraduate*

ACCT643/645/646 Accounting  
ACCT650/665 Data Modelling and Visualization\*  
ACCT679 Visual Analytics for Accounting\*

*Professional Development*

Ethics for Accountants in the Digital Age\*  
Visual Analytics for Accounting and Finance Professionals\*  
Data Modelling and Forecasting\*  
Introduction to Accounting Data Analytics\*

**Nanyang Technological University**

*Undergraduate*

AB1101 Accounting I

*Note: \* indicates new course that I developed.*

**PROFESSIONAL ACTIVITIES AND SERVICES**

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**Committees**

Member, ISCA CA Lab Content Advisory Committee, 2024 – 2025.  
Member, IS Chartered Accountant Journal Editorial Advisory Panel, 2023 - 2024  
Member, ISCA Membership Growth and Engagement Committee, 2021 – 2023.

**Ad-Hoc Reviewer for Conferences and Journals**

American Accounting Association Annual Meeting  
Canadian Academic Accounting Association Annual Conference  
Hawaii Accounting Research Conference  
Accounting, Organizations and Society  
Journal of Information Systems  
Accounting Education  
Asian Journal of Accounting Research  
Information & Management

**Others**

External Examiner, Diploma in Accountancy & Finance, *Temasek Polytechnic School of Business*, 2024 – Present.

External Consultant, Data Analytics for Memberships and Continuous Education Programmes, *Institute of Singapore Chartered Accountants*, January 2018 – June 2019.

## **UNIVERSITY/SCHOOL ACTIVITIES AND SERVICES**

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Director, SOA Professional Development, 2016 – Present.

Member, SMU University Tribunal, 2023 – Present.

Member, SMU Institutional Review Board, 2022 – Present.

ResWORK Fellow, SMU Resilient Workforces Institute, 2025 – Present.

Member, SOA Curriculum and Assurance of Learning Committee, 2025 – Present.

Coordinator, SOA Peer Evaluation and Review of Teaching (PERT) program, 2024 – Present.

Faculty Reviewer, Faculty Teaching Forum, 2024.

Member, School Evaluation Committee, 2024.

Member, SMU Strategic Priority Expert Panel for Digital Transformation, 2020.

Reviewer, SOA Peer Evaluation and Review of Teaching (PERT), 2019 and 2021.

Co-Lead, Curriculum Design of SOA's Second Major in Accounting Data & Analytics, 2017.