

## GARY PAN

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Singapore Management University  
60 Stamford Road  
Singapore 178900

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### ACADEMIC EXPERIENCE

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<b>2025 – Present</b>	Associate Provost of Lifelong Learning Office of Provost Singapore Management University
<b>2011 - Present</b>	Associate Dean for UG Admissions & Student Development School of Accountancy Singapore Management University
<b>2020 – Present</b>	Professor of Accounting (Education) School of Accountancy Singapore Management University
<b>2022 – 2025</b>	Academic Director of Lifelong Learning Office of Provost Singapore Management University
<b>2024 – 2025</b>	Academic Director of Industry Practice Masters Office of Provost Singapore Management University
<b>2015 – 2022</b>	Founding Academic Director of SMU-X Office of Provost Singapore Management University
<b>2010 – 2020</b>	Associate Professor of Accounting (Education) School of Accountancy Singapore Management University
<b>2015 - 2016</b>	Lee Kong Chian Research Fellow School of Accountancy Singapore Management University
<b>2007 – 2010</b>	Assistant Professor of Accounting (Practice) School of Accountancy Singapore Management University
<b>2006 – 2007</b>	Senior Lecturer of Accounting Department of Accounting and Business Information Systems

Faculty of Economics and Commerce  
University of Melbourne, Australia

**2005 – 2006**      Lecturer of Accounting  
Department of Accounting and Business Information Systems  
Faculty of Economics and Commerce  
University of Melbourne, Australia

## **EDUCATION**

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Doctor of Philosophy (Ph.D.) in Information Systems, 2004  
University of Manchester, UK

Master of Professional Accounting, 2009  
Singapore Management University

Bachelor of Business Administration (Honors), 1997  
National University of Singapore

Autonomous Universities Milestone Programme, 2012  
Ministry of Education, Singapore

Case Writing and Course Development, 2012  
Executive Education  
Harvard Business School  
Harvard University, USA

Global Colloquium on Participant-Centered Learning, 2011  
Executive Education  
Harvard Business School  
Harvard University, USA

## **PROFESSIONAL QUALIFICATION**

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<b>2020 – Present</b>	Fellow Chartered Accountant (Singapore), ISCA
<b>2012 – Present</b>	Fellow Certified Practicing Accountant (Australia), CPA Australia
<b>2008 – Present</b>	Certified Management Accountant (Australia), CMA Australia
<b>2016 – 2020</b>	Member, American Accounting Association
<b>2013 – 2020</b>	Chartered Accountant (Singapore), ISCA
<b>2010 – 2012</b>	Certified Public Accountant (Singapore), ICPAS

## **INDUSTRY WORK EXPERIENCE**

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<b>2025 – present</b>	Director and Shareholder Puffer Pte Ltd
<b>2000 – 2001</b>	Founder E-World Management Consultant Singapore Pte Ltd

<b>1999 – 2000</b>	Purchasing Officer Sony Electronics Singapore Pte Ltd
<b>1997 – 1999</b>	Purchasing Officer Sony Display Device Singapore Pte Ltd

## **TEACHING INTERESTS**

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Accounting Information Systems  
Accounting Data and Analytics

## **COURSES DEVELOPED AND TAUGHT**

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### **Singapore Management University (2007-Present)**

#### UG

ACCT221 Accounting Information Systems  
ACCT411 Enterprise Accounting Systems  
ACCT414 Intelligent Accounting Function  
ACCT414 Accounting Analytics Capstone (SMU-X)  
ACCT427 Accounting Data and Analytics Work-Study Elective

#### PG

ACCT617 Accounting Information Systems  
ACCT636 Business Intelligence Analytics  
ACCT654 Accounting Analytics Capstone (SMU-X)  
ACCT680 Accounting Analytics Capstone (SMU-X) – Analysis Phase  
ACCT681 Accounting Analytics Capstone (SMU-X) – Evaluation Phase

#### Industry Practice Master of Digital Economy (IPM)

Digital Economy Capstone (SMU-XL)

#### DBA

ACCT715 Introductory Research Project

#### Professional Development (PD)

Introduction to Data Analytics for Accounting and Finance Professionals

### **University of Melbourne (2005-2007)**

#### UG

306-106 Business Process Analysis

#### PG

306-662 Managing Information Systems  
306-665 Managing Information Technology

306-669 Strategic Enterprise Systems

## RESEARCH INTERESTS

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Accounting Information Systems

Innovative Pedagogy

Adult Education

## REFEREED JOURNAL PUBLICATIONS

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1. Perdana, A., Lee, E., Lim, CY, Pan, G., and Seow, PS. "Effects of Ethics and Culture on One's Trust in Cryptocurrencies: An Inter-Country Configurational Analysis," *Telematics and Informatics*, Forthcoming.
2. Lew, M., Seow, PS., Pan, G., and Goh, C. "Undergraduate Accounting Capstone: Enhancing Integration, Reflective Learning, and Workplace Transition for Future Professionals," *Accounting Education*, Forthcoming.
3. Perdana, A., Lee, E., Lim, CY, Pan, G., and Seow, PS. "In Crypto We Trust: A Cross-National Comparison of Factors Affecting Trust in Cryptocurrencies," *Pacific Asia Journal of the Association for Information Systems*, Forthcoming.
4. Goh, C., Lee, B., Pan, G., and Seow, PS. "Understanding Gender Differences in Digital Readiness during Digital Transformation in Accounting Functions: Accounting Professionals' Perspective," *Asian Journal of Business and Accounting*, 18(1), 2025, pp. 71-102.
5. Pan, G., Seow, PS, Goh, C and Lew, M. "From the Accounting Graduate's and the Employer's Perspectives: Exploring the Key Roles in Making Skill Acquisition and Transfer Happen," *Journal of Finance & Accounting*, 13(1), 2025, pp. 7-17.
6. Seow, PS., Pan, G., Goh, C., and Lew, M. "Preparing Accountants of the Future: Examining an Undergraduate Program in Accounting Data and Analytics," *Asian Journal of Business and Accounting*, 17(1), 2024, pp. 247-290.
7. Goh, C., Lew, M., Pan, G., and Seow, PS. "Measuring the Learning Effectiveness of Two Courses in a Program in Accounting Data and Analytics," *Education Quarterly Reviews*, 6(2), 2023, pp. 297-308.
8. Pan, G., Seow, PS., Shankararaman, V., and Koh, K. "University-Industry Collaboration in Project-based Learning: Perspective and Motivation of Industry Partner," *International Journal of Education*, 15(3), 2023, pp. 18-32.
9. Goh, C., Kusnadi, Y., Pan, G., and Seow, PS. "Governance, Risk and Compliance in the Digital Age: Investor Views," *Journal of Accountancy Business and Public Interest*, 21, 2022, pp. 200-223.

10. Bhattacharya, L. Goh, C., and Pan, G. "Introducing a Model for How Knowledge-Driven Agile Innovation Can Drive Digital Transformation in Firms," *International Journal of Business and Economic Research*, 11(5), 2022, pp. 276-286.
11. Koh, K., Kusnadi, Y., Pan, G., and Shankararaman, V. "Making Virtual Project-based Learning Work during the COVID-19 Pandemic," *International Journal of Education*, 10(2), 2022, pp. 1-13.
12. Goh, C., Lim, CY., Ng, J., Pan, G., and Ow Yong, K. "Trust in Fair Value Accounting: Evidence from the Field," *Journal of International Accounting Research*, 20(3), 2021, pp. 21-42.
13. Seow, PS., Goh, C., and Pan, G. "Using Simulation in Management Accounting," *Management Accounting Quarterly*, 22(4), 2021, pp. 25-35.
14. Pan, G., Seow, PS., Shankararaman, V., and Koh, K. "Essence of Partnership Management in Project-based Learning: Insights from a University's Global Project Programme," *Journal of International Education in Business*, 14(2), 2021, pp. 297-319.
15. Pan, G., Seow, PS., Shankararaman, V., and Koh, K. "An Exploration into Key Roles in Making Project-based Learning Happen: Insights from a Case Study of a University," *Journal of International Education in Business*, 14(1), 2021, pp. 109-129.
16. Seow, PS., Pan, G., and Goh, C. "An Experiential-Learning Approach for Delivering an Accounting Analytic Capstone Course," *Journal of Accountancy Business and Public Interest*, 20, 2021, pp. 312-322.
17. Pan, G., Shankararaman, V., Koh, K., and Gan, S. "Students' Evaluation of Teaching in the Project-based Learning Programme: An Instrument and a Development Process," *International Journal of Management Education*, 19(2), 2021, pp. 1-11.
18. Goh, C., Kusnadi, Y., Pan, G., and Seow, PS. "Enhancing Cultural Intelligence and Digital Literacy in Accounting Education: Insights from a Singapore University's Global Student Consulting Programme," *International Journal of Education*, 9(2), 2021, pp. 1-12.
19. Goh, C., Lee, B., Pan, G., and Seow, PS. "Forensic Analytics Using Cluster Analysis: Detecting Anomalies in Data," *Journal of Corporate Accounting and Finance*, 32(2), 2021, pp. 154-161.
20. Lim, CY., Pan, G., and Ow Yong, K. "Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study," *Journal of Finance and Accounting*, 8(4), 2020, pp. 199-207.

21. Pan, G., and Lee, B. "Leveraging Digital Technology to Transform Accounting Function: Case Study of a SME," *International Journal of Accounting and Financial Reporting*, 10(2), 2020, pp. 24-38.
22. Pan, G., Seow, PS., and Koh, G. "Examining Learning Transformation in Project-based Learning Process," *Journal of International Education in Business*, 12(2), 2019, pp. 167-180.
23. Azhar, Nurul., Pan, G., Seow, PS., Koh, A., and Tay, WY. "Text Analytics Approach to Examining Corporate Social Responsibility," *Asian Journal of Accounting and Governance*, 11, 2019, pp. 85-96.
24. Chan, C., Teoh, SY., Yeow, A., and Pan, G. "Agility in Responding to Disruptive Digital Innovation: Case Study of a SME," *Information Systems Journal*, 29(2), 2019, pp. 436-455.
25. Seow, PS., Pan, G., and Koh, G. "Examining an Experiential Learning Approach to Prepare Students for the Volatile, Uncertain, Complex and Ambiguous (VUCA) Work Environment," *The International Journal of Management Education*, 17(1), 2019, pp. 62-76.
26. Seow, PS., and Pan, G. "Teaching Internal Control Using a Student-Generated Video Project," *e-Journal of Business Education & Scholarship of Teaching*, 12(1), 2018, pp. 64-72.
27. Pan, G. "The Social Capital-Control Nexus: Lessons from Implementation of Accounting Control Systems in two Chinese Organizations," *International Journal of Accounting and Financial Reporting*, 8(2), 2018, pp. 236-257.
28. Pan, G., Seow, PS., Pang, YH., and Leong, KS. "What Does It Take to Become a Partner at a Big 4 Accounting Firm? Insights from Singapore Experience," *International Journal of Accounting and Financial Reporting*, 8(2), 2018, pp. 166-178.
29. Pan, G. "A Dominant Logic View of Managing IT Innovation," *Journal of Information Technology Management*, 28(4), 2017, pp. 1-18.
30. Pan, G., Shankararaman, V., Seow, PS., and Tan, GH. "Designing an Accounting Analytics Course using Experiential Learning Approach," *Journal of Accountancy Business and Public Interest*, 16, 2017, pp. 1-23.
31. Seow, PS., and Pan, G. "Using an Online Learning Tutorial to Teach REA Data Modelling in Accounting Information Systems Courses," *AIS Educator Journal*, 12(1), 2017, pp. 1-19.

32. Pan, G., and Seow, PS. "Preparing Accounting Graduates for Digital Revolution: A Critical Review of Information Technology Competencies and Skills Development," *Journal of Education for Business*, 91(3), 2016, pp. 166-175.
33. Seow, PS., Pan, G., and Suwardy, T. "Data Mining Journal Entries for Fraud Detections: A Replication of Debreceeny and Gray's (2010) Techniques," *Journal of Forensic and Investigative Accounting*, 8(3), 2016, pp. 501-514.
34. Pan, G., Pan, S., and Lim, CY. "Managing Fit between Organizational Functionality, Package Features and Stakeholder Needs during Enterprise Accounting Systems Implementation: A Process Analysis," *Journal of Accountancy Business and Public Interest*, 14, 2015, pp. 1-42.
35. Pan, G., Pan, S., and Lim, CY. "Examining how Firms Leverage IT to Achieve Firm Productivity: RBV and Dynamic Capabilities Perspectives," *Information & Management*, 52(4), 2015, pp. 401-412.
36. Seow, PS and Pan, G. "A Literature Review of the Impact of Extracurricular Activities Participation on Students' Academic Performance," *Journal of Education for Business*, 89(7), 2014, pp. 361-366.
37. Seow, PS., Pan, G., and Tay, J. "Revisiting the determinants of students' performance in an undergraduate accountancy degree programme in Singapore," *Global Perspectives on Accounting Education*, 11, 2014, pp. 1-23.
38. Pan, G., Teo, SY., and Seow, PS. "Coordinating the Processes of Resource Enrichment and Capability Deployment: Lessons from IT Implementation at a Medium-Sized Accounting Firm," *International Journal of Accounting and Information Management*, 22(4), 2014, pp. 357-374.
39. Pan, G., Foo, SL., and Tan, SY. "Governing a Digital Business Ecosystem: Lessons from ONE.MOTORING Portal," *Journal of Accountancy Business and Public Interest*, 13, 2014, pp. 22-44.
40. Suwardy, T., Pan, G., and Seow, PS. "Digital Storytelling for Engaged Student Learning in Financial Accounting," *Accounting Education: An International Journal*, 22(2), 2013, pp. 109-124.
41. Pan, G., Mehta, M., and Seow, PS. "Information Systems Procurement Process Risk and Control: Insights from a Public Sector Organization," *Journal of Accountancy Business and Public Interest*, 11, 2012, pp. 123-142.
42. Pan, S.L., Pan, G., and Leidner, D. "Crisis Response Information Networks," *Journal of the Association for Information Systems*, 13(1), 2012, pp. 518-555.

43. Pan, G., Seow, P.S., Suwardy, T., and Gay, E. "Fraud: A Review and Research Agenda," *Journal of Accountancy Business and Public Interest*, 10, 2011, pp. 138-178.
44. Pan, G., and Pan, S.L. "Transition to IS Project De-escalation: An Exploration into Management Executive's Influence Behaviours," *IEEE Transactions on Engineering Management*, 58(1), 2011, pp. 109-123.
45. Flynn, D., Pan, G., Keil, M., and Mähring, M. "De-escalating IT Projects: The DMM Model," *Communications of the ACM*, 52(10), October 2009, pp. 131-134.
46. Leidner, D., Pan, G., and Pan, S.L. "The Role of IT in Crisis Response: Lessons from SARS and Asian Tsunami Disasters," *Journal of Strategic Information Systems*, 18(2), 2009, pp. 80-99, (Awarded Best Paper of the Year – Honorable Mention).
47. Pan, G., Pan, S.L., and Newman, M. "Managing Information Technology Project Escalation and De-escalation: An Approach-avoidance Perspective," *IEEE Transactions on Engineering Management*, 56(1), 2009, pp. 76-94.
48. Pan, G. "Partial Abandonment as an Exit Strategy for Troubled IT Projects: Lessons from a Small-and-Medium Enterprise," *Journal of Enterprise Information Management*, 21(6), 2008, pp. 559-570.
49. Pan, G., Hackney, R., and Pan, S.L. "Information Systems Implementation Failure: Insights from PRISM," *International Journal of Information Management*, 28(4), 2008, pp. 259-269.
50. Pan, S.L., Pan, G., and Devadoss, P. "Managing Emerging Technology and Organizational Transformation in Public Sector: An Acculturation Perspective," *Information & Management*, 45(3), 2008, pp. 143-202.
51. Ho, S., Pan, G., and Ferguson, C. "The Information Systems-Accounting Nexus: Lessons from an Australian Institution," *Communications of the AIS*, 22(11), 2008, pp. 197-210.
52. Pan, G., Pan, S.L., and Newman, M. "Information Systems Project Post-mortems: Insights from an Attribution Perspective," *Journal of the American Society for Information Science and Technology*, 58(14), 2007, pp. 2255-2268.
53. Pan, S.L., Pan, G., Chen, A., and Hsieh, M. "The Dynamics of Implementing and Managing Modularity of Organizational Routines during Capability Development: Insights from a Process Model," *IEEE Transactions on Engineering Management*, 54(4), 2007, pp. 800-813.



54. Kim, H., Pan, G., and Pan S.L. "Managing Stakeholders During IT-enabled Organizational Transformation: A Case Study of eGovernment in South Korea," *Government Information Quarterly*, 24(2), 2007, pp. 338-352.
55. Pan, S.L., and Pan, G. "Customer-centric IS Application Development: Lessons from a Case of Developing an Online Auction Site," *Communications of the AIS*, 18(18), September 2006, pp. 395-412.
56. Pan, S.L., Pan, G., and Hsieh, M. "A Dual-level Analysis of Capability Development Process: A Case Study of TT&T," *Journal of American Society for Information Science and Technology*, 57(13), November 2006, pp. 1814-1829.
57. Pan, G., and Pan, S.L. "Examining the Coalition Dynamics in Affecting IS Project Abandonment Decision-making," *Decision Support System*, 42(2), 2006, pp. 639-655.
58. Pan, S.L., Pan, G., Newman, M., and Flynn, D. "Escalation and De-escalation of Commitment to Information Systems Projects: Insights from a Project Evaluation Model," *European Journal of Operational Research*, 173(3), 2006, pp. 1139-1160.
59. Pan, G., Pan, S.L., Newman, M., and Flynn, D. "Escalation and De-escalation of Commitment to Information Technology Projects: A Commitment Transformation Analysis of an E-government Project," *Information Systems Journal*, 16(1), 2006, pp. 3-21.
60. Pan, S.L., Pan, G., and Devadoss, P. "E-Government Capabilities and Crisis Management: Lessons from Combating SARS in Singapore," *MIS Quarterly Executive*, 4(4), 2005, pp. 385-397.
61. Pan, G. "Information Systems Project Abandonment: A Stakeholder Analysis," *International Journal of Information Management*, 25(2), 2005, pp. 173-184.
62. Pan, G., Pan, S.L., and Flynn, D. "De-escalation of Commitment to Information Systems Projects: a Process Perspective," *Journal of Strategic Information Systems*, 13(3), 2004, pp. 247-270.
63. Pan, G., and Flynn, D. "Information Systems Project Abandonment: A Case of Political Influence by the Stakeholders," *Technology Analysis and Strategic Management*, 15(4), 2003, pp. 457-466.

## WORKING PAPERS

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- I. Goh, C., Pan, G., and Seow, PS. "The Effects of Corporate Reputation and Compensation Disclosure on Investor Judgments," *Advances in Accounting Behavioural Research* (Under 2<sup>nd</sup> Round Review).

2. Goh, C., Chu, MK., Lee, E., Pan, G., and Perdana, A. “Adapting to the Times: Skills and Ethics for Accountants in a GenAI World,” *Journal of Information Systems* (Under 2<sup>nd</sup> Round Review).
3. Pan, G., Shankararaman, V., and Goh, C. “An Integrated Instructional Design Approach to Engage Adult Learners: Perspectives of Accounting and Finance Professionals,” *Accounting Perspectives* (Under 1<sup>st</sup> Round Review).

## **WORK-IN-PROGRESS**

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1. Goh, C., Kutubi, S., Lee, B., Pan, G., and Seow, PS. “Examining the Effects of Technology Implementation on Accountants’ Productivity: Can the Excessive Use of Technology Backfire?”
2. Ngo, CW., Goh, C., Pan, G., and Shankararaman, V. “Can ChatGPT Provide Better Feedback on Students’ Academic Work than Human Instructors? Insights from the Perspective of Adult Learners in Continuous Education,”
3. Pan, G., and Lee, B. “Digital Transformation in Accounting Firms: Challenges and Best Practices,”

## **AUTHORED BOOK**

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1. Goh, C., Kusnadi, Y., Lee, B., Pan, G., and Seow, PS. “Accelerating Digital Transformation of SMEs,” World Scientific (Publisher), Singapore, 2023.

## **EDITED BOOK**

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1. Seow, PS., Goh, C., Pan, G., Yong, M., and Chek, J. “Embracing Digital Transformation in Accounting and Finance,” CPA Australia (Publisher), Singapore, 2021.
2. Goh, C., Pan, G., Seow, PS., Lee, B., and Yong, M. “Charting the Future of Accountancy with AI,” CPA Australia (Publisher), Singapore, 2019.
3. Pan, G., Seow, PS., Goh, C., and Yong, M. “Riding the Waves of Disruption,” CPA Australia (Publisher), Singapore, 2017.
4. Pan, G., Seow, PS., Chan, C., and Lim, CY. “Analytics and Cybersecurity: The Shape of Things to Come,” CPA Australia (Publisher), Singapore, 2015.
5. Pan, G. “Dynamics of Governing IT Innovation in Singapore: A Case Book,” World Scientific (Publisher), Singapore, 2013.
6. Suwardy, T., and Pan, G. “Accounting & Productivity: Answering the Big Questions,” CPA Australia (Publisher), Singapore, 2012.

## REFEREED BOOK CHAPTERS

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1. Pan, G., and Shankararaman, V. “Accelerating Business Transformation in the Digital Age,” in Goh, C., Kusnadi, Y., Pan, G., Lee, B., and Seow, PS. (Eds.) *Accelerating Digital Transformation of SMEs*. World Scientific, Singapore, 2023.
2. Pan, G., and Koh, K. “Bridging Academic and Practice: A Project-based Learning Approach to Prepare University Students to be Future-ready,” in Chong Tack Chun (Editor) *Transform or Perish: Take Ownership of your Career Destiny*, Singapore Management University, Singapore, 2021.
3. Goh, C., Pan, G., Seow, PS., and Shankararaman, V. “Digital Innovation: A Catalyst and Enabler of Achieving Business Sustainability,” in Seow Poh Sun, Clarence Goh, Gary Pan, Melvin Yong and Joanna Chek (Eds.) *Embracing Digital Transformation in Accounting and Finance*, CPA Australia, Singapore, 2021.
4. Seow, PS., Goh, C., and Pan, G. “Preparing Accountants of the Future: A Programme in Accounting Data and Analytics,” in Seow Poh Sun, Clarence Goh, Gary Pan, Melvin Yong and Joanna Chek (Eds.) *Embracing Digital Transformation in Accounting and Finance*, CPA Australia, Singapore, 2021.
5. Pan, G., Seow, PS., Goh, C., and Lee, B. “Grooming the Next Generation of Accounting Professionals for the Age of Artificial Intelligence,” in Clarence Goh, Gary Pan, Seow Poh Sun, Benjamin Lee and Melvin Yong (Eds.) *Charting the Future of Accountancy with AI*, CPA Australia, Singapore, 2019.
6. Goh, C., Pan, G., Seow, PS., and Lee, B. “Building Ethical Artificial Intelligence,” in Clarence Goh, Gary Pan, Seow Poh Sun, Benjamin Lee and Melvin Yong (Eds.) *Charting the Future of Accountancy with AI*, CPA Australia, Singapore, 2019.
7. Lee, B., Goh, C., Pan, G., and Seow, PS. “Introducing AI & the Potential for AI to Revolutionize the Accounting Industry,” in Clarence Goh, Gary Pan, Seow Poh Sun, Benjamin Lee and Melvin Yong (Eds.) *Charting the Future of Accountancy with AI*, CPA Australia, Singapore, 2019.
8. Pan, G., and Tan, GH. “Case Study ‘SMU-X’: Creating an Educational Innovation for a Higher Education Campus,” in Thomas Menkhoff, Kan Siew Ning, Hans-Dieter Evers and Chay Yue Wah (Eds.) *Innovations for a Sustainable and Liveable (‘Smart’) City – A Reader*, World Scientific, Singapore, 2017.
9. Foo, SL., and Pan, G. “Singapore’s Vision of a Smart Nation,” in Thomas Menkhoff, Kan Siew Ning, Hans-Dieter Evers and Chay Yue Wah (Eds.) *Innovations for a Sustainable and Liveable (‘Smart’) City – A Reader*, World Scientific, Singapore, 2017.
10. Menkhoff, T., Tan, E., Kan, SN., Tan, GH., and Pan, G. “Tapping Drone Technology to Acquire 21st Century Skills: A Smart City Approach,” in Thomas Menkhoff, Kan

- Siew Ning, Hans-Dieter Evers and Chay Yue Wah (Eds.) *Innovations for a Sustainable and Liveable ('Smart') City – A Reader*, World Scientific, Singapore, 2017.
11. Pan, G., Seow, PS., and Goh, C. “Navigating the Digital Disruption Paradox,” in Pan, G., Seow, PS., Goh, C., and Yong, M (Eds.) *Riding the Waves of Disruption*, CPA Australia, Singapore, 2017.
  12. Pan, G., Tan, GH., and Seow, PS. “Nurturing the Future Finance Professionals,” in Pan, G., Seow, PS., Goh, C., and Yong, M (Eds.) *Riding the Waves of Disruption*, CPA Australia, Singapore, 2017.
  13. Pan, G., Seow, PS., and Goh, C. “Helping Hands,” in Pan, G., Seow, PS., Goh, C., and Yong, M (Eds.) *Riding the Waves of Disruption*, CPA Australia, Singapore, 2017.
  14. Pan, G., and Seow, PS. “From Data Analysis to Intelligent Accounting: Impact of Analytics on Accounting Function,” in Pan, G., Seow, PS., Chan, C., and Lim, CY (Eds.) *Analytics and Cybersecurity: The Shape of Things to Come*, CPA Australia, 2015.
  15. Pan G and Seow PS. “Governance of Financial Reporting,” in Suwardy T and Wang JW (Eds.), *Getting Your Accounting Right*, CPA Australia, Singapore, 2013.
  16. Pan, G. “Capability Deployment in Crisis Response to Asia Tsunami Disaster,” in Pan, G (Ed.) *Dynamics of Governing IT Innovation in Singapore: a Case Book*, World Scientific, Singapore, 2013.
  17. Suwardy, T., Pan, G., and Seow, PS. “Digital Storytelling for Engaged Student Learning in Financial Accounting, in AICPA (ed.) *Accounting Professors' Curriculum Resource*, AICPA, 2012.
  18. Pan, G. “Helping Hands,” in Suwardy, T., and Pan, G. (Eds.) *Accounting & Productivity: Answering the big questions*, CPA Australia, Singapore, 2012.
  19. Pan, G. “Change Management: the People Dimension,” in Suwardy, T., and Pan, G (Eds.) *Accounting & Productivity: Answering the big questions*, CPA Australia, Singapore, 2012.
  20. Newman, M., Pan, S., and Pan, G. “Why can't we bet on ISD Outcomes?: ISD “Form” as a Predictor of Success,” Papadopoulos, G. A. et al, (Eds) *Information Systems Development: Towards a Service Provision Society*. New York: Springer, 2009.
  21. Pan, G. “Examining Stakeholders' Roles in Influencing IS Project Cancellation Decisions,” Kidd, T (Ed.) *Handbook of Research on Technology Project Management, Planning and Operations*, IGI Global, USA, 2009.

22. Pan, G., and Chen, J.W. "Enterprise Systems Planning Projects in China," in *Managing Emerging Technologies and Organizational Transformation in Asia: A Casebook* (Ed. S.L. Pan), World Scientific, Singapore, 2005.
23. Pan, G., and Flynn, D. "Learning from Postmortem Analyses to Eliminate Electronic Commerce Project Abandonment," in Thanasankit, T. (Ed.) *E-Commerce and Cultural Values*, Idea Group, Hershey, USA, 2003.

## **CONFERENCE PRESENTATION/TALK/ROUNDTABLE**

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1. Kusnadi, Y., Goh, C., and Pan, G. "The Effectiveness of Using Python Programming Approach in Teaching Financial Analytics," *American Accounting Association Annual Congress*, Chicago, Illinois, 2-6 Aug 2025.
2. Kusnadi, Y., Goh, C., and Pan, G. "The Effectiveness of Using Python Programming Approach in Teaching Financial Analytics," *34th Asian-Pacific Conference on International Accounting Issues*, University of Auckland in Auckland, New Zealand, October 17–19 2025.
3. Pan, G., Cheng, L., and Sze, TL. "Evaluating the Effectiveness of Using Artificial Intelligence in Assessing Startup Potential: A Comparative Study," *Joint SMU-HEC Paris Virtual Workshop*, Singapore, 19 May 2025.
4. Goh, C., Chu, MK., Lee, E., Pan, G., and Perdana, A. "Adapting to the Times: Skills and Ethics for Accountants in a GenAI World," *3rd International Conference of the Journal of Information Systems*, Monash University Indonesia, Indonesia, 24-25 June 2024.
5. Goh, C., Lee, B., Pan, G., and Seow, PS. "Understanding Gender Differences in Digital Readiness during Digital Transformation in Accounting Functions: Accounting Professionals' Perspective," *European Accounting Association Annual Congress*, Bucharest, Romania, 15-17 May 2024.
6. Participated in Ministry of Finance (MOF)'s/Accounting and Corporate Regulatory Authority (ACRA)'s Dialogue Session on the recommendations of the Accountancy Workforce Review Committee (AWRC) with 2<sup>nd</sup> Minister for Finance, Indranee Rajah, 27<sup>th</sup> September 2023.
7. Participated in Ministry of Finance (MOF)'s/Accounting and Corporate Regulatory Authority (ACRA)'s Dialogue with Singapore Autonomous Universities, 30 June 2023 (Chaired by 2<sup>nd</sup> Permanent Secretary of Finance, Lai Wei Lin, Chaly Mah, Chairman of Singapore Accountancy Commission and Ong Khiaw Hong, ACRA Chief Executive).
8. Koh, K., Kusnadi, Y., Pan, G., and Shankararaman, V. "Imparting Cultural Intelligence in an Experiential Learning Setting," *World Conference on Arts*,

*Humanities and Social Sciences (WCAHSS-2022)*, 10-11 November 2022, Bangkok, Thailand.

9. Pan, G., and Shankararaman, V. "Accelerating the Implementation of Project Based Learning Experience: A University Case Study," *The European Higher Education Society (EAIR) Forum*, 4-7 September 2022, Malta.
10. Seow, PS., Goh, C., Pan, G., and Lew, M. "Preparing Accountants of the Future: Examining an Undergraduate Programme in Accounting Data and Analytics," *American Accounting Association Annual Congress*, 29 July - 3 Aug 2022, San Diego, USA.
11. Pan, G., Shankararaman, V., Koh, K., and Gan, S. "Effects of online classes on students' achievement emotions and technology-related beliefs - a comparative study between project-based learning courses and traditional courses," *Leaders in Experiential Project-based Education (LEPE) Conference*, University of Maryland, USA, 25-27 July 2022.
12. Seow, PS., Goh, C., Pan, G., and Lew, M. "Preparing Accountants of the Future: Examining an Undergraduate Programme in Accounting Data and Analytics," *Canadian Academic Accounting Association*, Saskatoon, Canada, 9-11 June 2022.
13. Lee, B., and Pan, G. "SMU-X: An Experiential Journey of Learning That Bridges Academia and Industry," *Putra InnoCreative Poster Competition, 4th International Putra InnoCreative Carnival in Teaching and Learning*, Universiti Putra Malaysia, 23-26 October 2021.
14. Seow, PS., Pan, G., and Wong, SP. "Online Tutorial for the Expenditure Cycle," *Effective Learning Strategies Forum, Annual Meeting of American Accounting Association*, 2-5 August 2021.
15. Lim, CY., Ng, J., Pan, G., and Ow Yong, K. "Trust in Fair Value Accounting: Evidence from the Field," *The Eight International Conference of the Journal of International Accounting Research (JIAR)*, Virtual, 23-26 June 2021.
16. Seow, PS., Pan, G., and Wong, SP. "Online Tutorial for Revenue Cycle," *Effective Learning Strategies, 2019 Annual Meeting of the American Accounting Association*, San Francisco, USA, 10-14 August 2019.
17. Seow, PS., Goh, C., and Pan, G. "The Effects of Corporate Reputation and Compensation Disclosure on Investor Judgments," *2019 Annual Meeting of the American Accounting Association*, San Francisco, USA, 10-14 August 2019.
18. Seow, PS., Pan, G., and Wong, SP. "Online Tutorial for Revenue Cycle," *Conference for Teaching and Learning in Accounting (CTLA), 2019 Annual Meeting of the American Accounting Association*, San Francisco, USA, 10-14 August 2019.

19. Seow, PS., Goh, C., and Pan, G. "The Effects of Corporate Reputation and Compensation Disclosure on Investor Judgments," *The Canadian Academic Accounting Association*, Ontario, Canada, 31 May – 1 June 2019.
20. Pan, G., and Koh, K. "Creating Meaningful Impact through SMU-X Experiential Learning Journey," *University of Calgary Conference on Postsecondary Learning and Teaching: Exploring Experiential Learning*, Calgary, Alberta, Canada, 30 April - 1 May 2019.
21. Invited to be an Expert Panelist for a Research Study, "The Future of Jobs and Skills: The Impact of Automation in Singapore," Centre for Skills, Performance and Productivity, a Research Centre under the Institute for Adult Learning (IAL), a Division of SkillsFuture Singapore, 12 March 2019.
22. Lim, CY., Pan, G., and Ow Yong, K. "Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study," *Taiwan Accounting Association Annual Conference & Asian Accounting Associations Conference*, Taipei, Taiwan, 6-7 December 2018.
23. Pan, G. Financial Analysis & Data Analytics Workshop, "Harnessing Data Analytics for SMEs," SME Centre at Singapore Chinese Chamber of Commerce & Industry, 21 September 2018.
24. Seow, PS., Pan, G., and Goh, C. "Internship Experience and Accounting Undergraduate Starting Salaries," *American Accounting Association Annual Meeting*, Washington DC, USA, 4 - 8 August 2018.
25. Seow, PS., Pan, G., and Goh, C. "Internship Experience and Accounting Undergraduate Starting Salaries," *41<sup>st</sup> Annual Congress of the European Accounting Association*, Milan, Italy, 30 May – 1 June 2018.
26. Pan, G. Financial Analysis & Data Analytics Workshop, "Harnessing Data Analytics for SMEs," SME Centre at Singapore Chinese Chamber of Commerce & Industry, 23 March, 2018.
27. Pan, G., Seow, PS., and Koh, G. "Bridging Academic and Practice: Benefits, Challenges and Lessons learnt from Establishing a University Wide Experiential Learning Initiative," *3rd International Conference on Teaching, Education & Learning (ICTEL)*, Dubai, United Arab Emirates, 18-19 February 2018.
28. Lim, CY., Ng, J., Pan, G., and Ow Yong, K. "Trust in Fair Value Accounting: Evidence from the Field," *25<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting and Management (PBF EAM)*, Singapore, 22-24 November 2017.

29. Pan, G., Seow, PS., and Koh, G. "Evaluating SMU-X Pedagogy: An Innovative Approach to Prepare University Students with Future Work Skills," ePoster Presentation at *Singapore Technology Enhanced Learning Conference (TEL) 2017*, National University of Singapore, 21-22 November 2017.
30. Pan, G., Seow, PS., Goh, C. and Koh, K. "A Case for Preparing Future-Ready Graduates: Grooming the Future Disruptive Accounting Professionals," Proceedings of the *7th International Conference on World-Class Universities*, Shanghai, China (pp. 235-242). Shanghai, China: Center for World-Class Universities, 7 November 2017.
31. Pan, G., Seow, PS., and Koh, G. "A University-wide Methodology for Experiential Project-based Learning: SMU-X," *RMIT Accounting Educators' Conference*, Singapore, 10 October 2017.
32. Menkhoff, T., Tan, E., Kan, SN., Tan, GH., and Pan, G. "Tapping Drone Technology to Acquire 21st Century Skills: A Smart City Approach," *IEEE Conference on Smart City*, San Francisco, USA, 4-8 August 2017.
33. Seow, PS., and Pan, G. "Using Student-Generated Videos to Learn Internal Control in Accounting Information Systems Courses," *American Accounting Association Annual Meeting*, San Diego, USA, 5-9 August 2017.
34. Seow, PS., and Pan, G. "Using Student-generated Videos to Learn Internal Control in Accounting Information Systems Courses," *Conference on Teaching and Learning in Accounting (CTLA)*, *American Accounting Association Annual Meeting*, San Diego, USA, 3-4 August 2017.
35. Lim, CY., Ng, J., Pan, G., and Ow Yong, K. "Trust in Fair Value Accounting: Evidence from the Field," *International Conference on Accounting and Finance*, Danang City, Vietnam, 15-16 June 2017 (Winner of Best Paper Award).
36. Tan, GH., and Pan, G. "Bridging Academic and Practice: SMU-X," *International Conference "The Future of Education"*, Florence, Italy, 8-9 June 2017.
37. Pan, G., Gottipati, S., Shankararaman, V., and Tan, GH. "SMU-X Pedagogy - Two Case Studies," *Redesigning Pedagogy International Conference 2017*, Singapore, 31 May-2 June 2017.
38. Seow, PS., and Pan, G. "Using Student-Generated Videos to Learn Internal Control in Accounting Information Systems Courses," *European Accounting Association Annual Congress*, Valencia, Spain, 10-12 May 2017.
39. Lim, CY., Ng, J., Ow Yong, K., and Pan, G. "Trust in Fair Value Accounting: Evidence from the Field," *European Accounting Association Annual Congress*, Valencia, Spain, 10-12 May 2017.



40. Invited Participant to ACCA Roundtable Discussion, “Enterprise Demand for Professional Business and Advisory Services,” ACCA Singapore, 30 November 2017.
41. Discussant, ISCA-ICAEW “Our Future Together: Future of Professional Learning and Entrepreneurship,” (Focus group of Financial Controllers), ISCA, 23 February 2017.
42. Pan, G., Tan, GH., and Tan, Y. “Industry-University Partnership Through Experiential Project-based Learning: A Singapore Case Study,” *The 2017 Asia-Pacific University-Industry Engagement Conference*, Adelaide, Australia, 15-17 February 2017.
43. Lim, CY., Ng, J., Ow Yong, K., and Pan, G. “Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study,” *2017 Journal of Contemporary Accounting and Economics (JCAE) Doctoral Consortium and Annual Symposium*, Taipei, Taiwan, 4-6 January 2017.
44. Lim, CY., Ng, J., Ow Yong, K., and Pan, G. “Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study,” *The 7th International Conference of The Japanese Accounting Review*, Kobe, Japan, 7 January 2017.
45. Lim, CY., Ng, J., Ow Yong, K., and Pan, G. “Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study,” *The 29th Australasian Finance and Banking Conference*, Sydney, Australia, 14–16 December 2016.
46. Pan, G., Tan, GH., and Tan Y. “SMU-X: Transforming Presence-Based Learning for a New Generation of Graduates,” *QS Stars Wharton Reimagine Education, Conference and Awards Ceremony*, Philadelphia, Pennsylvania, USA, 5-6 December 2016.
47. Kan, SN., Menkhoff, T., Pan, G., and Tan, GH. “Excursions Are Awesome!” – Mastering Interactive Pedagogy and Innovative Out-of-Classroom Learning Approaches Amidst Spatial Changes in a “Smart Nation,” *Knowledge Cities World Summit 2016*, Vienna, Austria, 12-14 October 2016.
48. Pan, G., Shankararaman, V., Seow, PS., and Tan, GH. “Preparing Students for the Future Workforce: An Experiential Learning Approach to Delivering an Accounting Analytics Course,” *Annual Meeting of the American Accounting Association (AAA)*, 6-10 August 2016.
49. Teo, SY., Chan, C., Pan, G., and Goh, M. “Being Agile to Thrive Amidst Disruptive Digital Innovation,” *Pacific Asia Conference on Information Systems (PACIS)*, Chiayi, Taiwan, 27 June – 1 July 2016.

50. Pan, G., Shankararaman, V., Seow, PS., and Tan, GH. "Designing An Accounting Analytics Course Using Experiential Learning Approach," *Accounting and Finance Association of Australia and New Zealand's Annual Conference (AFAANZ)*, Gold Coast, Australia, 3-5 July 2016.
51. Pan, G., Tan, GH., and Koh, G. "Bridging Academic with Practice: SMU-X," *Higher Education Research and Development Society of Australia Conference (HERDSA)*, Fremantle, Australia, 4-7 July 2016.
52. Pan, G., and Tan, GH. "A university-wide Methodology for Experiential Project-based Learning: SMU-X," *Leaders of Experiential Project-Based Education (LEPE) Conference*, Los Angeles, USA, 21-23 June 2016.
53. Pan, G., and Tan, GH. "SMU-X: An Innovative Approach to Preparing Students with Skills for the Future," *QS Stars Wharton Reimagine Education, Conference and Awards Ceremony*, Philadelphia, Pennsylvania, USA, 7-9 December 2015.
54. Seow, PS., and Pan, G. "Using an Online Learning Object to Teach Resource-Event-Agent (REA) Data Modelling in Accounting Information Systems," *America Accounting Association Annual Meeting*, August, Chicago, Illinois, USA, 2015.
55. Pan, G. ISCA-CPA Australia Joint Dinner Talk Series, "Fraud and Ethics: The Importance of Ethical Culture," Singapore, 6 May 2014.
56. Suwardy, T., Pan, G., and Seow, PS. "Enhancing the Teaching of Financial Accounting Through the Use of Customised Individual Assignments," *America Accounting Association Annual Meeting*, California, USA, August 2013.
57. Suwardy, T., Seow, PS., and Pan, G. "Developing a Digital Story for Engaged Student Learning," *American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting*, Washington, USA, 4-8 August 2012.
58. Suwardy, T., Pan, G., and Seow, PS. "Storytelling 2.0: Using a Digital Story to Teach Accounting," *American Accounting Association Annual Meeting*, Washington, USA, 4-8 August 2012.
59. Seow, PS., Pan, G., and Tay, J. "Revisiting the Determinants of Students' Performance in an Undergraduate Accountancy Degree Programme in Singapore," *AFAANZ Conference*, Melbourne, Australia, 1-3 July 2012.
60. Seow, PS., Pan, G., and Tay, J. "In Search of a Different Accounting Graduate: Entry-point Determinants of Students' Performance in an Undergraduate Accountancy Degree Programme in Singapore," *European Accounting Association Conference*, Ljubljana, Slovenia, 9-11 May 2012.

61. Seow, PS., Pan, G., and Tay, J. "In Search of a Different Accounting Graduate: Entry-point Determinants of Students' Performance in an Undergraduate Accountancy Degree Programme in Singapore," *The RMIT Accounting Educators' Conference*, Melbourne, Australia, 2011.
62. Pan, G. CPA Australia International Forum for Academics, Melbourne, Australia, 2009.
63. Newman, M., Pan, S., and Pan, G. "Why can't we bet on ISD Outcomes? ISD "Form" as a Predictor of Success," *International Conference on Information Systems Development, Paphos*, Cyprus, 2008 (Awarded Conference Best Paper).
64. Mähring, M., Flynn, D., Keil, M., and Pan, G. "De-escalating Runaway IT Projects: an Integrated and a Staged Model," *International Business Information Management Conference (9th IBIMA)*, Marrakech, Morocco, 2008.
65. Ho, S., and Pan, G. "The Pivotal Role of Users' Need for Cognition in Personalization," *IADIS Web Based Communities*, Salamanca, Spain, 2007.
66. Pan, G., and Parkes, A. "Successfully Turning Around a Failing E-procurement Project: Lessons from a UK Borough Council," *Australian Conference on Information Systems*, Adelaide, Australia, 2006.
67. Pan, G., and Pan, S. "Escalation and De-escalation of Commitment to Information Systems Projects: Insights from an Approach-Avoidance Process Model," *International Conference on Information Systems*, Milwaukee, USA, 2006.
68. Pan, G. "The Hidden Dilemmas in Software Development Project Decision-making: Persist or Desist?" *Pacific Asia Conference on Information Systems*, Kuala Lumpur, Malaysia, 2006.
69. Pan, G. "Escalation and De-escalation of Commitment to Information Technology Projects: Insights from an Approach-Avoidance Punctuated Equilibrium Model," *OASIS Workshop*, Las Vegas, NV, USA, 2005.
70. Pan, G., Pan S., Newman, M., and Flynn, D. "Unfreezing-Changing-Refreezing of Actors' Commitment: The Transition from Escalation to De-escalation of Commitment to Information Technology Projects," *ECIS 2004: The 12<sup>th</sup> European Conference on Information Systems*, Turku, Finland, 2004.
71. Pan, G., and Flynn, D. "Why Information System Project Post-mortems Fail: An Attribution Perspective Based on a Case-study Analysis," *International Conference on Information Systems*, Seattle, USA, 2003.
72. Pan, G., Pan, S., Chen, X., and Flynn, D. "Implementing Global Information Technology Product in a Localized Context: An Exploratory Study of ERP System

Implementation in China,” *IFIP Joint WG 8.2+9.4 Conference*, Athens, Greece, 2003.

73. Pan, G., and Flynn, D. “Towards a Stakeholder Analysis of Information Systems Development Project Abandonment,” *ECIS 2003: The 11<sup>th</sup> European Conference on Information Systems*, Naples, Italy, 2003.
74. Pan, G., and Flynn, D. “Gaining Knowledge from Postmortem Analyses to Eliminate Electronic Commerce Project Abandonment,” *ECIS 2002: The 10<sup>th</sup> European Conference on Information Systems*, Gdansk, Poland, 2002.
75. Pan, G., Ulrika, S., Eriksson, O., Tamm, G., Pries-Heje, J., and Truch, E. “Different Approaches to Evaluation of Information Systems,” *ECIS 2002: The 10<sup>th</sup> European Conference on Information Systems*, Panelist, Gdansk, Poland, 2002.
76. Pan, G., and Flynn, D. “Information Systems Project Abandonment: A Case of Political Influence by the Stakeholders,” *BAM 2002: British Academy of Management Annual Conference*, London, UK, 2002 (Awarded Best Conference Paper: Information Systems Track).
77. Pan, G. “An Integrated Framework for Information Systems Project Abandonment,” *The Sixth Annual Federal School Doctoral Conference*, Manchester School of Management, Manchester, UK, 2002 (Awarded Best Conference Paper).

## **RESEARCH AND TEACHING INNOVATION GRANTS**

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### **Commercialization Grant**

MOE Decentralized Gap Fund (Proof of Concept): Agent Puffer: *AI-Powered Startup Evaluation and Management Assistant* (PI: Gary Pan, Co-PIs: Cheng Ling, Zeng Fengzhu and Entrepreneurial Lead: Edmund Ng), 2025-2026, \$250, 000.

### **External Research Grant**

1. MOE Science of Learning Grant: Enhancing Adult Learning: Evaluation-based Adaptive Support with Generative AI (PI: Ngo Chong Wah, Co-PIs: Luo Jun, Ma Dong, Wong Lung Hsiang, Gary Pan, Lim Wei Ying, and Lyndon Lim), 2025, \$2,000,000 (Under Review).
2. MOE Science of Learning Grant: Enhancing Lifelong Learning Mindsets: Resilience and Adult Education Outcomes (PI: Joeseeph Simons, Co-PIs: Gary Pan, Clarence Goh, Chen Zan, Prasanta Bhattacharya, Quek Boon Kiat, Collaborators: Jack Lim and Shaun Ho), 2025, \$1,450,879.30 (Under Review).
3. MOE Tertiary Education Research Fund: Exploring the Effectiveness of AI-enabled Microlearning in Undergraduate Education (PI: Clarence Goh, Co-PIs: Venky

Shankararaman, Gary Pan, and Seow Poh Sun, Collaborator: Magdeleine Lew), 2025, \$171 578, (Under Review).

4. MOE University Collaboration Education Research Fund: Internships and the Labour Market Outcomes of University Students (PI: Yuanto Kusnadi, Co-PIs: Venky Shakararaman, Gary Pan, Seow Poh Sun, Clarence Goh), 2025-2026, \$40 000.
5. MOE Tertiary Education Research Fund: The Future is Interdisciplinary: Developing Lifelong Learning Through Singapore Management University's Core Curriculum (PI: Aidan Wong, Co-PIs: Daniel Seach, Darlene Espena and Jonathan Chase, Collaborators: Nona Pepito, Titus Quek and Gary Pan), 2025-2026, \$176, 510.
6. SMU Research Seed Fund: Can ChatGPT Provide Better Feedback on Students' Academic Work than Human Instructors? Insights from the Perspective of Adult Learners in Continuing Education (PI: Ngo Chong Wah, Co-PIs: Clarence Goh, Gary Pan and Venky Shankararaman), 2025, \$52, 000.
7. ISCA Industry Research Grant: Salary and Career Review Research (PI: Clarence Goh, Co-PI: Gary Pan and Seow Poh Sun), 2024-2025, \$15, 438.
8. CPA Australia Global Research Perspectives Grant: Examining the Effects of Technology Implementation on Accountants' Productivity: Can the Excessive Use of Technology Backfire? (PI: Clarence Goh, Co-PI: Gary Pan, Seow Poh Sun, Benjamin Lee and Shawgat Kutubi), 2024-2025, AUD\$34, 956.
9. MOE Tertiary Education Research Fund: An Evaluation of SMU's Experiential Learning Programme ("SMU-X") and its Multifaceted Impacts on Students and Graduates (PI: Yang Hwajin, Co-PI: Arnoud De Meyer, Mark Chong, Gary Pan and Kevin Koh), 2021-2023, \$195 101.
10. MOE Tertiary Education Research Fund: Preparing Accountants of the Future: Evaluating a Programme in Accounting Data & Analytics (PI: Seow Poh Sun, Co-PI: Gary Pan and Clarence Goh; Collaborator: Magdeleine Lew), 2020-2022, \$169 813.
11. MOE Tertiary Education Research Fund: Evaluating SMU-X Pedagogy - An Innovative Approach to Prepare University Students with Future Work Skills (PI: Gary Pan, Co-PI: Seow Poh Sun, Tan Gan Hup and Grace Koh), 2016-2018, \$179 530.
12. MOE Tier-2 Research Grant: The Production, Delivery, and Processing of Fair Values: A Cross-Country Examination of Recent Developments from Various Perspectives (PI: Jeffrey Ng, Co-PI: Gary Pan, Kevin Ow Yong and Lim Chu Yeong), 2015-2017, \$170 000.

## **Other Grants**

1. MOE Tier-1 Research Grant: The Effects of Corporate Reputation and Compensation Disclosure and Analysis Disclosure Readability on Investor Judgments (PI: Seow Poh Sun; Co-PIs: Gary Pan and Clarence Goh), 2018-2019, \$22 154.
2. SMU Pedagogy Project Scheme Fund: Red Flags - Accounting Fraud Game (PIs: Seow Poh Sun and Gary Pan), 2018-2019, \$41 045.
3. SMU Presidential Blended Learning Grant: AIS eLearning Object (PIs: Seow Poh Sun, Gary Pan and Wong Suay Peng), 2018-2019, \$10 400.
4. MOE Tier-1 Research Grant: Who Makes Partners in the Big 4 Accounting Firms in Singapore? (PI: Gary Pan; Co-PI: Pang Yang Hoong, Cheng Qiang, Leong Kwong Sin and Seow Poh Sun), 2015-2017, \$18 068.
5. MOE Tier-1 Research Grant: Preparing Accounting Graduates for Digital Revolution: A Critical Review of Information Technology Competencies and Skills Development, 2013, \$26 628.
6. MOE Tier-1 Research Grant: Detecting Fraudulent Journal Entries through Analytics: An Exploratory Study, 2012, \$6048.
7. MOE Tier-1 Research Grant: Examining Advances in IT Capability in Small Medium-Sized Accounting Practice: Lessons from Chio Lim Stone Forest, 2011, \$23 561.
8. MOE Tier-1 Research Grant: Examining the Antecedents, Consequences and Governance of Internet Fraud, 2010, \$19 518.
9. Institute of Certified Public Accountants of Singapore Seedcorn Research Grant: Fraud Prevention and Response for Singapore Enterprises, 2010, \$2000.
10. MOE Tier-1 Research Grant: Developing a Control Implementation Maturity Framework, 2008, \$14 130.
11. University of Melbourne Faculty Research Grant: A Cross-cultural Examination of Software Project Escalation, 2007, AUD\$ 19 000.
12. University of Melbourne Early Career Grant: A Cross-cultural Study of Factors Determining the Design, Implementation and Use of Enterprise Systems in Global Organizations, 2006, AUD\$ 10 000.

## **THESIS EXTERNAL EXAMINER**

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1. SMU DBA Thesis – Fan Rong Biao (范荣标), Topic: CRM 数字化转型实践对鞋服企业绩效影响研究, [Supervisors: Gary Pan (Co-Chair) and 魏江 (Co-Chair), 2025-2027.

2. SMU DBA Thesis – Sun Bo (孙博), Topic: Examining the Impact of Digital Transformation on the Depth of Internationalization of Chinese Enterprises: Insights from a Dynamic Managerial Capabilities Perspective (创新能力的智能装备企业数字化运营对绩效的研究) [Supervisors: Gary Pan (Co-Chair) and 邬爱其 (Co-Chair), Geng Xuesong (Member), 2024-2026.
3. Ph.D. Thesis - Li Jiangwei, Nanyang Technological University, Wee Kim Wee School of Communication and Information, Topic: A Study of User Susceptibility to Online Deception (Supervisor: Associate Professor – Alton Chua), 2025.
4. Ph.D. Thesis - Thara Ravindran Vallomparambath Panikkas, Nanyang Technological University, Wee Kim Wee School of Communication, Topic: Social Network Fatigue – Antecedents, Effects and Characteristics (Supervisor: Associate Professor – Alton Chua), 2014.
5. MPhil Thesis – May-Yin Decca Cheung, University of Queensland Business School, (Supervisors: Associate Professors – Paul Bowen and Fiona Rhode), 2006.

## THESIS SUPERVISION

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1. SMU Ph.D. Thesis – Katherine Yuen, Singapore Management University, Ph.D. in General Management, Topic: Can Honesty Reminders Reduce Budgetary Slack? [Supervisors: Lim Chee Yeow (Chair), Gary Pan, Seow Poh Sun and Philip Charles Zerrillo], 2013-2017.
2. SMU Master of IT in Business Thesis – Nurul Asyikeen Binte Azhar, Topic: Text Analytics Approach to Examining Corporate Social Responsibility” (Supervisors: Gary Pan and Seow Poh Sun), 2017-2018.

## TEACHING CASES

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1. Tan, P., Bhattacharya, L., Pan, G., and Kusnadi, Y. “Exxon Mobil: Is Chasing Net Zero Futile,” *Singapore Management University Case Series*, 2024.
2. Seow, PS., Pan, G., Bhattacharya, L., and Koh, B. “REA Accounting Framework: A Simulation Case,” *Singapore Management University Case Series*, 2023.
3. Pan, G., Lee, B., and Bhattacharya, L. “Daung Capital: Managing the Credit Risk Challenges of Microfinance in Myanmar,” *Singapore Management University Case Series*, 2022.
4. Pan, G., Lee, B., and Appasamy, L. “FoodXervices Inc: Recasting the Image of a Traditional SME through Digital Transformation,” *Singapore Management University Case Series*, 2022.

5. Pan, G., Lee, B., and Mittal, S. “Hai Sia Seafood: A Traditional Business’s Journey of Innovation and Digitisation,” *Singapore Management University Case Series*, 2022.
6. Pan, G., Lee, B., and Bhattacharya, L. “Digital Transformation of an Insurance Agency,” *Singapore Management University Case Series*, 2021.
7. Kusnadi, Y., Pan, G., and Lim, T. “XDel Singapore: Using Technology to Deliver Simplicity,” *Singapore Management University Case Series*, 2021.
8. Pan, G., Lee, B., and Bhattacharya, L. “Daung Capital: Managing the Credit Risk Challenges of Microfinance in Myanmar,” *Singapore Management University Case Series*, 2020 (Note: Among SMU Centre for Management Practice’s 355 teaching cases, this case emerged as the top selling case at Harvard Business Publishing Education during the period (October-December 2021). Sold 472 copies to Monash University, Australia alone during the same period.
9. Seow, PS., Pan, G., and Lim, T. “Red Flags Accounting Fraud Game,” *Singapore Management University Case Series*, 2019.
10. Pan, G., and Chan, CW. “Accounting-General Department: Empowering Public Sector Finance through Data Analytics,” *Singapore Management University Case Series*, 2019.
11. Pan, G., Bhattacharya, L., and Cheah, SM. “Seng Hua Hng (SHH) Foodstuffs: Cracking the Camel Nut for Growth, using Data Analytics,” *Singapore Management University Case Series*, 2019.
12. Pan, G., Lipika Bhattacharya and Adina Wong. “Learning how to Learn: The Story of SMU-X,” *Singapore Management University Case Series*, 2017.
13. Pan, G. “Capability Deployment in Crisis Response to Asia Tsunami Disaster,” in Pan, G (ed.) *Dynamics of Governing IT Innovation in Singapore: a Case Book*, World Scientific, Singapore, 2013.
14. Pan, G., Pan, SL., and Taher, M. “Australian's Online Property Auction Site,” *Asian IT Case Centre series. No. 2008*. National University of Singapore.

## **TEACHING INNOVATION**

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1. Pan, G. “Industry Graduate Diplomas and Revamped Industry Practice Master’s Degree,” 2025.
2. Pan, G. “Industry Practice Master’s Degree Program,” 2024.
3. Seow, PS., and Pan, G. “REA Accounting Framework: A Simulation Case,” 2023.
4. Pan, G. “The Decryption Game: Corporate Fraud and Prevention,” 2020.



5. Seow, PS., Pan, G., and Wong, SP. "Online Tutorial for Revenue and Expenditure Cycles," 2019.
6. Seow, PS and Pan, G. "Red Flags - Accounting Fraud Game," 2019.
7. Pan, G., Tan, GH., Demeester, L., Donaldson, J., and Gan, B. "SMU-X: Project-based Experiential Learning Methodology," 2016.
8. Seow, P. S., and Pan, G. "Online Tutorial for Resource-Event-Agent Data Modeling," 2012.
9. Pan, G. "Bringing Reality into Accounting Information Cycle: The Use of Accounting Process Scenarios and Business Software Applications," SMU Teaching Innovation Exhibition, September 2011.

## **LEARNING AND TEACHING INNOVATION TALKS**

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1. Invited Participant, "A Conversation on the Future of Education: CET And the Employment Employability Challenge," *National University of Singapore*, 30 October 2024.
2. Invited Presenter, "Preparing Accountants of the Future: Examining an Undergraduate Programme in Accounting Data and Analytics," *National Technology Enhanced Learning (NTEL) Conference*, 28 October 2022.
3. Invited Speaker, "Curriculum Innovation at SMU School of Accountancy," *Temasek Polytechnic Diploma of Accountancy*, 11 November 2021.
4. Invited Speaker, "Curriculum Innovation at SMU School of Accountancy," *Singapore Polytechnic Diploma of Accountancy*, 15 September 2020.
5. Invited Speaker, "Introduction to SMU-XO," *SMU Experiential Education Day*, Singapore Management University, 5 March 2019.
6. Invited Speaker, "SMU-X: Making Meaningful Impact Locally and Globally through Project-based Learning," *Singapore Management University 2<sup>nd</sup> Education Leaders' Symposium*, 16 January 2019.
7. Invited Speaker, "Adopting SMU-X Pedagogy to Imagine the Future of Audit with AI," *SMU Learning Innovation Festival (SMU-X Excellent Teacher Award Nominees)*, 14 September 2018.
8. Invited Roundtable Participant, "How might Business Schools include Entrepreneurship into the Curriculum," *Business Education Jam*, Singapore Management University, 28 August 2018.

9. Presenter, “5 Things to Know about SMU-X” *SMU Experiential Education Day*, Singapore Management University, 21 August 2018.
10. Presenter, “SMU-X: Bridging Academia and Industry,” *SMU International Advisory Council Asia Summit*, Singapore Management University, 16-17 August 2018.
11. Invited Speaker, “Evaluating SMU-X Pedagogy: An Innovative Approach to Prepare University Students with Future Work Skills,” *TEL 2017 National Conference on Technology-Enhanced Learning*, National University of Singapore, 21-22 November 2017.
12. Invited Speaker, “Creating and Delivering Project-based Experiential Learning Courses – SMU-X Pedagogy,” *Singapore Management University Education Leaders’ Symposium*, 27 October 2017.
13. Invited Speaker, “SMU-X: An Innovative Approach to Preparing Students with Skills for the Future,” *MOE Gifted Education Annual Conference*, 25 November 2016.
14. Invited Speaker, “Designing an Accounting Analytics Course Using SMU-X Pedagogy,” *SMU Teaching Innovation Week (Innovation Teacher Award Nominees)*, 7 September 2016.
15. Invited Speaker, “Designing an Accounting Analytics Course Using Project-based Experiential Learning Approach,” *SMU Teaching Innovation Week*, 5 September 2016.
16. Invited Speaker, “SMU-X: an Innovative University Pedagogy,” *Learning Journey by MOE East 6 Cluster School Leaders*, 26 May 2016.
17. Invited Speaker, *QS Stars Wharton Reimagine Education Awards Ceremony*: “SMU-X: an Innovative Approach to Preparing Students with Skills for the Future,” Philadelphia, Pennsylvania, USA, 7-9 December 2015.
18. Invited Speaker, *SMU Teaching Award Winner Speaker Series*: “From Inter-disciplinary to SMU-X: A Pedagogy Design,” 29 July 2015.
19. Invited Speaker, Anglo Chinese School (Independent): *Teaching Innovation Workshop*, “SMU-X: Learning for the Future,” 27 May 2015.
20. Invited Speaker, *SMU Peer-Coaching Workshop*, “The Practical Experience of Peer-coaching,” 10 October 2014.
21. SMU Peer-coach Podcast, July 2014.

22. Invited Speaker, *SIM Global Education Teaching & Learning Seminar*, “Fraud Prevention and Detection,” SIM Global Education, 21 November 2013.
23. SMU Innovative Teacher Award Nominees Presentation, “How to Develop and Teach Interdisciplinary Courses,” *Centre for Teaching Excellence Talk*, Singapore Management University, September 2013.
24. Bea Sanders/AICPA Award, “Developing a Digital Story for Engaged Student Learning,” *Conference of Teaching & Learning in Accounting (CTLA)*, Anaheim, USA, August 2013.

## **ACADEMIC PROGRAMME DEVELOPMENT & IMPLEMENTATION**

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1. Lead in Curriculum Development for Industry Graduate Diploma and Revamped Industry Practice Master’s Degree, 2025.
2. Co-lead in Curriculum Development for SMU-GIC Sustainability Accounting Work-Study Elective, 2024.
3. Chair, Professional and Continuous Education (PCE) Committee, 2024 – present.
4. Chair, Industry Practice Master Curriculum Committee, 2023 – present.
5. Lead in Curriculum Development for SMU-X Lifelong Learning (SMU-XL), 2024.
6. Chair, Flexible Professional Pathways Working Group, 2022 – 2023.
7. Steering Committee Member and Founding Academic Director of SMU-X, 2014-2022.
8. Co-lead in Curriculum Development for SMU-OCBC Financial Forensics Work-Study Elective, 2022.
9. Co-lead in Curriculum Development for SMU Accounting Data and Analytics Work-Study Programme with PwC, 2022.
10. Co-lead in Curriculum Development for SMU-Deloitte Audit Work-study Elective, 2021.
11. Co-Lead in Curriculum Development and Implementation for SMU Accounting Data and Analytics Work-Study Programme with EY, 2021.
12. Co-Lead in Curriculum Development for SMU-KPMG Cyber Risk and Forensics Work Study Programme, 2020.
13. Co-Lead in Curriculum Development and Implementation for SOA 2<sup>nd</sup> Major in Financial Forensics, 2019-20.

14. Project Lead in Curriculum Development for SOA 2<sup>nd</sup> Major in Accounting Data & Analytics and Master of Science in Accounting (Data Analytics Track), 2017-18.
15. Co-Lead in Curriculum Implementation for SOA 2<sup>nd</sup> Major in Accounting Data & Analytics, 2017-18.

## **ACADEMIC PROFESSIONAL SERVICES**

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1. Editorial Board Member, *Journal of Digital Transformation*, 2022 – Present.
2. Guest Editor, *Journal of Information Systems, Special Issue on the International Conference of Information Systems*, 2024 – 2025.
3. Conference Committee Member, *3rd International Conference of the Journal of Information Systems*, 24-25 June 2024.
4. Editorial Board Member, *Journal of Finance and Accounting*, 2020 - 2022.
5. Associate Editor, *Information & Management Journal*, 2012 – 2022.
6. Co-Track Chair, Enterprise Systems and Business Process Management Track, *Pacific Asia Conference on Information Systems (PACIS)*, Dubai, UAE, 20-24 June 2021.
7. Editorial Board Member, *AIS Educator Journal*, 2017–2018.
8. Associate Editor, IS Strategy and Organizational Impacts Track, *International Conference on Information Systems (ICIS)*, Fort Worth, USA, 13-16 December 2015.
9. Associate Editor, Project Management and IS Development Track, *International Conference on Information Systems (ICIS)*, Auckland, New Zealand, December 15-18, 2014.
10. Associate Editor, IT Strategy and Governance Track, *European Conference on Information Systems (ECIS)*, Tel Aviv, Israel, 9-11 June 2014.
11. Associate Editor, Governance and IS Management Track, *International Conference on Information Systems (ICIS)*, Milan, Italy, 15-18 December 2013.
12. Associate Editor, IT Governance and Sourcing Track, *European Conference on Information Systems (ECIS)*, Utrecht, Holland, 5-8 June 2013.
13. Co-Track Chair, Accounting Information Systems Track, *Pacific Asia Conference on Information Systems (PACIS)*, Ho Chi Minh, Vietnam, 11-15 July 2012.

14. Associate Editor, Governance and Management of IS track, *International Conference on Information Systems (ICIS)*, Orlando, Florida, USA, 16-19 December 2012.
15. Associate Editor, Knowledge Management and Business Intelligence track, *International Conference on Information Systems (ICIS)*, Orlando, Florida, USA, 16-19 December 2012.
16. Associate Editor, IS Curriculum, Education and Teaching Cases track, *International Conference on Information Systems (ICIS)*, Shanghai, China, 15-18 December 2011.
17. Associate Editor, Behavioral, Social and Organizational Aspects of IS track, *European Conference on Information Systems (ECIS)*, Helsinki, Finland, 9-11 June 2011.
18. International Advisory Board Member, *3<sup>rd</sup> International Congress on Pervasive Computing and Management (ICPCM)*, Jaipur, India, 4-5 Dec 2010.
19. International Advisory Board Member, *2<sup>nd</sup> International Congress on Pervasive Computing and Management (ICPCM)*, Sydney, Australia, 12-14 Dec 2009.
20. Co-Track Chair, IS Strategy and Management Track, *Australasian Conference on Information Systems (ACIS)*, Melbourne, Australia, 2-4 December 2009.
21. Associate Editor, Social and Organizational Aspects of Information Systems Track, *International Conference on Information Systems (ICIS)*, Phoenix, USA, 15-18 December 2009.
22. Associate Editor, IS Strategy and Governance Track, *International Conference on Information Systems (ICIS)*, Montreal, Quebec, Canada, 9-12 December 2007.
23. Associate Editor, Breakthrough in Information Technology Track, *International Conference on Information Systems (ICIS)*, Milwaukee, Wisconsin, USA, 10-13 December 2006.

**Report/Magazine/Newspaper/Media Commentary**

1. Channel News Asia Online, "Chart Your Own Path towards Career Growth, with SMU Academy's Industry Practice Master of Digital Economy," 15 May 2025.
2. ISCA Report on Salary and Career Snippets Revelation #2, "Accountancy: Possibilities, Perspectives and Purpose," 14 November 2024 (Goh, C., Pan, G., and Seow, PS).
3. The Campus Webinar, "How to Make Lifelong Learning a Strategic Priority," *Times Higher Education (THE)*, 27 March 2024.

4. SOA Research Insights, “Student Consulting Projects: Enhancing Cultural Intelligence and Digital Literacy,” 3(6), September 2023.
5. SMU ResearchPod, “Governance, Risk, and Compliance (GRC) in Digital Transformation: Investor Views,” 25 May 2023 (Goh, C., Kusnadi, Y., Pan, G., and Seow, PS). (<https://research.smu.edu.sg/news/2023/may/25/governance-risk-and-compliance-digital-transformation>) and (<https://www.linkedin.com/showcase/smu-research/>).
6. Business Times, “Navigating Digital Transformation in the Post-Covid World,” 12 April 2023 (Bhattacharya, L., Goh, C., and Pan, G).
7. SMU Engage, “FoodXervices Inc: Recasting the Image of a Traditional SME through Digital Transformation,” 9 November 2022 (Pan, G., Lee, B., and Appasamy, L).
8. Eureka Alert Online, “Student Consulting Projects: Enhancing Cultural Intelligence and Digital Literacy,” 29 August 2022 (Goh, C., Kusnadi, Y., Pan, G., and Seow, PS).
9. Phys.sg Online, “Student Consulting Projects: Enhancing Cultural Intelligence and Digital Literacy,” 29 August 2022 (Goh, C., Kusnadi, Y., Pan, G., and Seow, PS).
10. SME Column of UOB-SMU Asian Enterprise Institute, “Leveraging on a University-Industry Partnership Programme – How a Yearbook Publisher Can Pivot its Operations in a New Normal,” 33, 7 July 2022 (Kusnadi, Y., Pan, G., and Lee, B).
11. SMU Engage, “5 Ways to Turn the Pandemic into an Opportunity for E-commerce Disruption,” 23 May 2022 (Kusnadi, Y., and Pan, G).
12. Perspectives@SMU, “Developing Future-ready Talent through ‘Real-World’ Digital Projects,” 29 April 2022 (Pan, G., Kusnadi, Y., and Lee, B).
13. Lianhe Zaobao, “Adapting Employee Value Proposition in the New Normal,” 1 April 2022 (Kusnadi, Y., and Pan, G).
14. Business Times, “Developing Talent through Work-integrated Learning,” 14 January 2022 (Seow, PS and Pan, G).
15. Asia Management Insight, “Transforming Businesses with E-Commerce Intelligence,” 8(2), November 2021, pp. 25-30 (Kusnadi, Y., and Pan, G).
16. Singapore Business Review Online, “What are the Four Traits of Digitally Mature Organizations?” with Deloitte, 27 October 2021 (Goh, C., Pan, G., Seow, PS., Kusnadi, Y., Seah, GC., and Lim, C).
17. Manila Times, “The Four Signs of a Digitally Mature organization,” with Deloitte, 18 October 2021 (Goh, C., Pan, G., Seow, PS., Kusnadi, Y., Seah, GC., and Lim, C).

18. Industry Report, 'Adopting a Risk-intelligent Approach to Digital Transformation,' with Deloitte, 8 October 2021 (Goh, C., Pan, G., Seow, PS., Kusnadi, Y., Seah, GC., and Lim, C).
  - Report featured in Deloitte Centre for Corporate Governance webpage.
  - Social media soft launch - Report was soft launched on 8 Oct 2021 in LinkedIn.
  - Industry research presentation on 8 Oct 2021– a LinkedIn post on SMU conference on Digital Transformation of Financial Market
19. SME Column of UOB-SMU Asian Enterprise Institute, "Future-ready Accountant: Upskilling and Life-long Learning in the Age of Digital Transformation," Issue 29, July 2021 (Kusnadi, Y., and Pan, G).
20. CPA Australia, 'In the Black', "Next-gen Accountants: Will They have the Right Mix of Skills?" 1 June 2021.
21. SMU Engage, "Nurturing Future-ready Accountants," 1 April 2021 (Goh, C., Pan, G., and Yuen, K).
22. Perspectives@SMU, "Covid-19 Pandemic and Opportunities for Digitalization of SMEs," 31 March 2021 (Kusnadi, Y., and Pan, G).
23. Business Times, "Partnership Management can Enhance Universities' Project-Based Learning," 5 March 2021 (Goh, C., and Pan, G).
24. Future CFO, "Mitigating Financial Fraud Risk with Data Analytics," 19 February 2021 (Goh, C., and Pan, G).
25. Business Times, "Students can still Assimilate Different Cultures via Virtual Learning," 31 December 2020 (Kusnadi, Y., and Pan, G).
26. Future CFO, "How to Prepare Young Finance & Accounting Professionals for Digital Revolution," 1 December 2020 (Goh, C., Pan, G., and Yuen, K).
27. Future CFO, "Should Non-audit Service Prohibitions be Furthered Strengthened in Singapore," 14 September 2020 (Goh, C., Pan, G and Yuen, K).
28. Schoolbag Online, "IHL E-pedagogy: Getting your Accounting Game On, with an App," 8 September 2020 (Seow, PS., and Pan, G).
29. ISCA Journal, "Digitalisation of SMEs in Singapore: An Institute of Higher Learning-Enterprise Partnership Model," 15 May 2020 (Lee, B., and Pan, G).
30. SGSME, "Developing Online Business Strategy with Millennials through Partnership with University," 13 May 2020 (Kusnadi, Y., and Pan, G).

31. HRM Asia, “Audit Profession must Rid ‘Overworked, Underpaid’ Image to Attract Best Talent,” 8 April 2020 (Yuen, K., Pan, G., and Goh, C).
32. Business Times, “Why SMEs should Embrace Machine Learning,” 24 March 2020 (Lee, B., and Pan, G).
33. Business Times, “Enhancing SMEs’ Data Analytics Capability through University Tie-ups,” 23 April 2019 (Pan, G., Seow, PS., and Lee, B).
34. Quoted in ISCA Membership Referral Campaign ‘Rally Your Peers – Collectively Shaping the Accountancy Profession,’ 20 November 2018. Published on ISCA Website and Facebook.
35. Business Times, “Why Accountants must Embrace Machine Learning,” 22 August 2018 (Lee, B., Pan, G., and Seow, PS).
36. Treasury, Finance and Accounting Professionals Platform (tfageeks.com), ‘Conversation on Future of Accounting,’ 27 May 2018.
37. ISCA Small and Medium-sized Accounting Practices (SMP) Bulletin, ‘Introduction to SMU Accounting Analytics Capstone Course,’ 14 May 2018.
38. ISCA Journal, “The Future of Audit – an AI Perspective,” 6 April 2018 (Castro, C., Lam, YK., Ng, YL, Koh, J., and Tan, A Supervised by Pan, G., and Shankaraman, V). Re-posted on Deloitte Singapore Facebook on 10 April 2018. Re-posted in ISCA SMP Bulletin on 14 May 2018.
39. SgSME.sg, “Using Data Analytics to Raise Productivity and Profitability: 4 Key Steps for SMEs,” 20 March 2018.
40. Business Times, “How Data Analytics may turn SMEs into Smart Enterprises,” 20 March 2018 (Pan, G., and Seow, PS).
41. The SMU Blog, “The X Factor in SMU-X,” 13 March, 2018.
42. ChannelnewsAsia Online, “Commentary: Wanted – a New Generation of Accountants,” 7 December 2017 (Seow, PS, Pan, G., and Goh, C).
43. CFO Innovation, “Inside Accountancy: What it Takes to Become a Big 4 Partner,” 27 October 2017 (Pan, G., Cheng, Q., Pang, YH, Seow, PS and Leong, KS).
44. Perspectives@SMU, “What does it Take to Become a Partner at an Accountancy Firm,” October 2017 (Pan, G., Cheng, Q., Pang, YH, Seow, PS., and Leong, KS).



45. Business Times, 'Making Financial Disclosure More Readable,' 13 October 2017 (Goh, C., Seow, PS., and Pan, G).
46. ISCA Journal, 'Automation and Accounting Profession,' October 2017 (Seow, PS., Pan, G., and Goh, C).
47. ISCA Journal, 'Future of Professional Learning and Entrepreneurship,' May 2017 (Seow, PS., Pan, G., and Goh, C).
48. Ministry of Finance, "Keynote Address by Ms Indranee Rajah, Senior Minister of State for Law and Finance at the Institute of Singapore Chartered Accountants event, 'Our Future Together: Future of Professional Learning Entrepreneurship,'" April 2017.
49. Asean Federation of Accountants, "ISCA-ICAEW Report on Industry Perspectives," April 2017 (Seow, PS., Pan, G., and Goh, C).
50. CFO Innovation, "Report Reveals Skills required for Future Accountants," 6 April 2017 (Seow, PS., Pan, G., and Goh, C).
51. Industry Report, 'Our Future Together - Industry Perspectives: Future of Professional Learning and Entrepreneurship,' with ISCA-ICAEW, 4 April 2017 (Seow, PS., Pan, G., Leong, KS., and Goh, C). Report was presented at 'Our Future Together: Future of Professional Learning & Entrepreneurship on 4 April 2017.
52. Industry Report, 'In Fair Value, We Trust or Not,' with ISCA-IVAS, 25 August 2016 (OwYong, K., Lim, CY., Pan, G., and Ng, J). Report was presented at Singapore Accountancy Convention on 25 August 2016.
53. Business Times, 'Partnership with SMU bears Fruit,' 28 June 2016.
54. Asian Management Insight, 'Singapore's Vision of a Smart Nation,' April 2016 (Foo, SL., and Pan, G).
55. Singapore Accountancy Commission Website, 'The Future of Accountancy Education,' 29 June 2016.
56. Singapore Accountancy Commission Website, 'Bridging Skills Development and Career Pathways in Accountancy,' Speech by Ms. Low Yen Ling, Parliamentary Secretary, Ministry of Education and Ministry of Trade and Industry, 26 June 2016.
57. Lianhe Zaobao, 'Entrepreneur Q&A, Be in Control of Data and Grab Business Opportunities,' 17 September 2015 (Pan, G., and Seow, PS).
58. CFO, 'Firms Facing Tough Anti-Corruption Huddles,' September 18 2015 (Suwardy, T., Pan, G., and Seow, PS).

59. KPMG Global, ‘Anti-Bribery and Corruption: Rising to the Challenge in the Age of Globalization,’ August 2015 (Suwardy, T., Seow, PS., and Pan, G).
60. Today, “SMU-X Modules Shift Emphasis to Self-learning, Real-world Issues,” 24 April 2015.
61. Channel News Asia, “SMU-X Modules Shift Emphasis to Self-learning, Real-world Issues,” 24 April 2015.
62. Straits Times, “Space for the Students, By the Students,” 21 December 2014.
63. SMU Podcast, “The Impact of Data Analytics in Corporate Fraud Detection,” October 2014.
64. Business Times, “Incorporating Unstructured Data in Fraud Analytics,” 20 August 2014.
65. KPMG-SMU Singapore Fraud Survey 2014 (Suwardy, T., Seow, PS., and Pan, G), 23 July 2014.
66. Lianhe Zaobao, “Building an Analytics Culture in SMEs,” 20 March 2014.
67. Asian Scientist, “Corporate Fraud: From Prevention to Detection,” 5 March 2014.
68. Participant, “Dialogue with ISCA President, Dr. Ernest Kan, Google Plus Hangout on Air,” 25 October 2013.
69. KPMG Internal Report, “Manual Journal Entries Fraud Analytics,” An Internal Report Prepared for KPMG Forensics (Suwardy, T., Pan, G., and Seow, PS), March 2013.
70. Business Times, “Fostering an Analytics Culture,” 8 January 2013.
71. Knowledge@SMU, “The Central Role of Information Systems in Managing Crises,” February 2012.
72. CPA Singapore, “XBRL: Putting Intelligence in Financial Reporting,” (Suwardy, T., Seow, PS., and Pan, G), October 2011.
73. Information Technology News Weekly, “Engineering Management; New Engineering Management Study Findings Reported from Singapore Management University,” 5 April 2011.
74. Cutter IT Journal, “The Multifaceted Role of IT in Crisis Management,” 24(1), 2011.

75. CPA Singapore, “Fraud Prevention and Response for Singapore Enterprises” (Pan, G., and Gay, E), Institute of Certified Public Accountants of Singapore, pp. 24-29, April 2011.
76. CPA Singapore, “Fraud Prevention: Portfolio of Internal Controls,” (Pan, G., and Gay, E), Institute of Certified Public Accountants of Singapore, pp. 32-36, May 2011.
77. Business Times, “Effective Corporate Governance for SMEs,” (Pan, G., and Gay, E), 25 August 2010.

### **Professional and Continuous Education (PCE)**

1. Facilitator for Lifelong Learning Breakout Session, United Board Heads of Institutions Leadership Summit, Organized by SMU Executive Development, 10 July 2024.
2. Course Developer and Instructor for the Digital Economy Capstone course for Industry Practice Master of Digital Economy, August 2024 – present.
3. Course Developer and Instructor for the Personalized Learning course for Industry Practice Master of Digital Economy, August 2024 – present.
4. Trainer for several professional development workshops (2015 – present):
  - SMU Certificate in Accounting Data and Analytics
  - SMU-Entrepreneurs’ Organization (Singapore Chapter) Finance Professionals’ Programme
  - SAC-SMU-SBF SME Business and Financial Management Programme
  - ISCA-SMU Financial Controllership Immersion Programme
  - SOA Professional Development Workshop
5. ISCA Trainer, ‘Data Analytics of Membership and Continuous Education Programme,’ 2018 – 2019.
6. Faculty Mentor, Data Analytics of BInfinite Loyalty Card Programme’ Project (by Berjaya Retail Innovation Lab and University of New South Wales), January - November 2017.
7. Faculty Mentor, Future-Ready Bras Basah Project (Organized by Central Community Development Council - Mayor MP Denise Phua and Bras Basah Business Association), 2016 – 2017.

## **SCHOOL/UNIVERSITY/EXTERNAL SERVICES**

### **School of Accountancy (SOA)**

1. Associate Dean (UG Admissions and Student Development), 2011 – Present.
2. Member of Digital Transformation Cluster and Research Committee, School of Accountancy Research (SOAR), 2021 – present.

3. Co-Lead of SOA-Dato' Kho Hui Meng Career Centre Working Group, 2022 - present.
4. Co-lead in Curriculum Development for SMU-GIC Sustainability Accounting Work-Study Elective, 2024.
5. Co-Lead in Curriculum Development and Implementation for SMU Accounting Data and Analytics Work Study Programme with PwC, 2022.
6. Co-Lead in Curriculum Development and Implementation for SMU-OCBC Financial Forensics Work Study Programme, 2022.
7. Co-Organizer of Inaugural Conference on Digital Transformation in Financial Markets, 2021.
8. Co-lead in Curriculum Development for SMU-Deloitte Audit Work Study Elective, 2021.
9. Co-Lead in Curriculum Development and Implementation for SMU Accounting Data and Analytics Work Study Programme with EY, 2021.
10. Co-Lead in Curriculum Development for SMU-KPMG Cyber Risk and Forensics Work Study Programme, 2020.
11. Co-Lead in Curriculum Development and Implementation for SOA 2<sup>nd</sup> Major in Forensic Accounting, 2019-20.
12. Co-Lead in Curriculum Development for SOA 2<sup>nd</sup> Major in Accounting Data and Analytics and Master of Science in Accounting (Data and Analytics Track), 2017.
13. Co-Lead in Curriculum Implementation for SOA 2<sup>nd</sup> Major in Accounting Data Analytics, 2017-18.
14. SOA Representative, SMU Coordinating Council for Students, 2015-2019.
15. Reviewer for SOA Peer Evaluation and Review of Teaching Program, 2014 – Present.
16. SOA Representative, Peer Coach for SMU Center of Teaching Excellence, 2012-present.
17. SOA Representative, SMU Scholars Programme Taskforce, 2015-2016.
18. SOA Representative, SMU Global Impact Scholarship Selection Committee, 2016.
19. SOA Representative, SMU Undergraduate Admission Taskforce, September-October 2014.
20. SOA Representative, Program Curriculum Committee of the SMU 2<sup>nd</sup> Major in Analytics, 2013-2016.
21. Chair, SOA Student Affairs Committee, 2010-2016.
22. Member, SOA QP and PG Development Committee, 2012-2013.
23. Member, SOA Postgraduate Curriculum Committee, 2012-2013.
24. Member, SOA PD-QP Committee, 2012.
25. SOA Representative, SMU Office of Undergraduate Admission Office, Chinese Talent Recruitment Program, 2010-2011.
26. SOA Representative, SMU University Student Life Committee, 2011.
27. SOA Representative, SMU Student Preparation and Placement Committee, 2011.
28. Chair, SOA Student Affairs Committee, 2010-2016.
29. Member, SOA Student Affairs Committee, 2009.
30. Member, SOA AACSB Education Service Committee, 2009-2010.
31. Member, SOA Scholarship Interview, 2008-2010.
32. Deputy Chairman, SOA IT Committee, 2007-2008.

## **University**

1. Associate Provost of Lifelong Learning, 2025 – present.
2. Chair, SMU Professional and Continuing Education (PCE) Committee, 2024 – present.
3. Chair, Industry Practice Masters Curriculum Committee, 2023 – present.
4. Member, SMU Provost's Council (PVC), 2024 – present.
5. Member, SMU Associate Alumni Review Committee, 2024 – present.
6. SMU-X Academic Champion and Mentor, 2021- present.
7. Member, SMU Student Disciplinary Hearing Panel, 2021-present.
8. Member, SMU Volunteer Committee, 2024-present.
9. Academic Director of Lifelong Learning, 2022 – 2025.
10. Academic Director of Industry Practice Masters, 2024 – 2025.
11. Member, University External Engagement Council (UEEC), 2024 – 2025.
12. Member, SMU School of Accountancy Dean Search Committee, 2024.
13. Member, PCE International Strategy (Indonesia) Taskforce, 2024.
14. Member, Grow Our Adjunct, Affiliate and Associate Faculty Taskforce, 2023.
15. Member, step up SMU to be the Local and Regional Leader in PCE Taskforce, 2023.
16. Chair, Flexible Professional Pathways Working Group, 2022 – 2023.
17. Founding Academic Director, SMU-X, 2015 - 2022.
18. Member, Education Research Strategy Task and Finish Group, 2022.
19. Member, SMU Student Success Steering Committee, 2021-2022.
20. Member, Steering Committee of College of Integrative Studies and Graduate Research College, 2021-2022.
21. Member, SMU Undergraduate Curriculum Committee, 2015-2022.
22. Member, SMU Village Workgroup, 2021.
23. Member, UOB-SMU Asian Enterprise Institute Board of Governance, 2016-2021.
24. Member, SMU Student Disciplinary Review Task and Finish Group, 2019.
25. Member, SMU Blue Ribbon Commission Curriculum Implementation Committee, Pedagogies and Technology-enhanced Learning (TEL) Workgroup, 2018-2020.
26. Member, SMU Blue Ribbon Commission Curriculum Implementation Committee, Curriculum Policy and Structure Workgroup, 2018-19.
27. Member, SMU Blue Ribbon Commission Curriculum Implementation Committee, Graduate Learning Outcomes Workgroup, 2018-19.
28. Member, SMU Job Evaluation committee, 2014-2020.
29. Member, Prinsep Street Residences Workgroup, 2017-2018.
30. Chair, SMU-X UG Taskforce, 2017.
31. Chair, SMU-X PG Taskforce, 2017.
32. Chair, SMU-X Assurance of Learning Taskforce, 2017.
33. Faculty Lead to facilitate SMU's International Academic Review Panel (IARP) Meeting, 'SMU's Strategy for Technology-enhanced Learning and SMU-X,' 16 Nov 2017.
34. Member, Co-curriculum workgroup, SMU Blue Ribbon Commission on Undergraduate Education, 2017.
35. Chair, UG Inter-disciplinary Advisory Panel, 2016-17.
36. Member, SMU School of Law Dean Search Committee, 2016-2017.

37. Member, SMU-X Steering Committee, 2014-2015.
38. Participant, MOE's Annual Workplan Seminar, 23 Sep 2014.
39. Delegation Co-lead, SMU Europe Study Trip, 2013.
40. Deputy Chair, SMU Village Taskforce, 2013.
41. Member, SMU UG Curriculum Review Sub Committee, 2012.
42. Focus Group Member, MOE Committee on University Education Pathways beyond 2015 (CUEP), 23 May 2012.
43. Faculty Advisor, SMU LMS Transition Advisory Group, 2010-2012.
44. Member, SMU PC Tender Evaluation Committee, 2010.
45. Member, University of Melbourne Subject Equivalence Committee, 2007.
46. Member, University of Melbourne, BIS Undergraduate Curriculum Committee, 2006.
47. Member, University of Melbourne, Department IT Reference User Committee, 2006.
48. Member, University of Melbourne, Faculty IT Committee, 2006.

#### **Accountancy Industry Committee**

1. Member, ACRA 'Implementation Committee for Accountancy Workforce Development (ICAWD)', 2024-present.
2. Advisory Board Member, School of Business Management, Nanyang Polytechnic, 2019-2027.
3. Member, CPA Australia Digital Finance Subject Advisory Panel, 2020-2025.
4. Member, CPA Australia Education Committee, 2012-2025.
5. Member, MOE Micro-credentials Autonomous Universities Committee, 2023-2024.
6. Member, ISCA SCAQ Advisory Panel, 2022-2024.
7. Member, ISCA SCAQ Learning Content Sub-group, 2022-2024.
8. External Examiner, Diploma in Accountancy, Business School of Singapore Polytechnic, 2016-2022.

#### **AWARDS AND HONOURS**

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1. SOA Service Contribution Award, 2025.
2. ISCA Special Appreciation Award for the Singapore Chartered Accountant Qualification (SCAQ) Advisory Panel, 2024. The award was presented by Ms. Indranee Rajah, Minister in the Prime Minister's Office and Second Minister for Finance and National Development at the ISCA Annual Dinner 2024.
3. SOA Dean's List for Teaching Excellence Award, 2024.
4. SMU Teaching Excellence in Postgraduate Professional Program Award, 2023.
5. SOA Most Outstanding PG Teacher Award, 2023.
6. SOA Dean's List for Teaching Excellence Award, 2023.
7. First Prize, Howard Teall Innovation in Accounting Education Award 2023, Canadian Academic Accounting Association, 'Enhancing Digital Readiness in Accounting Curriculum through Industry-University Experiential Learning Consulting Projects,' 2023.
8. Silver Medal, QS-Wharton Reimagine Education Award 2022, Digital Readiness Category, 'Enhancing Digital Readiness through Industry-University Partnership in Experiential Learning,' 6-8 December 2022.
9. Gold Medal, Putra InnoCreative Poster Competition, 5th International Putra InnoCreative Carnival in Teaching and Learning 2022, Digital Education Category,

- ‘Online Digital Learning Resource on Financial Statement Analysis, Universiti Putra Malaysia, 25-28 October 2022.
10. SOA Dean’s List for Teaching Excellence Award, 2022.
  11. Runner-up, Howard Teall Innovation in Accounting Education Award 2022, ‘Financial Statement Analysis: An Online & Interactive Digital Learning Resource for Learning Accounting,’ The Canadian Academic Accounting Association Annual Conference, Saskatoon, Canada, 9-11 June 2022.
  12. Teaching Case Writing Competition Award 2022, ‘Turning the COVID-19 Pandemic into an Opportunity for Digital Disruption in the E-Commerce Industry: A Case Study of DCI Pte Ltd,’ Applied Learning Conference (ALC), Singapore Institute of Technology, 21 January 2022.
  13. Bronze Award, QS-Wharton Reimagine Education Award (Virtual) 2021, Nurturing Employability Category, Grooming Future Ready Graduates for the VUCA Workplace through Experiential Learning,’ 8-10 December 2021.
  14. Gold Medal, Putra InnoCreative Poster Competition, 4th International Putra InnoCreative Carnival in Teaching and Learning 2021, Experience-based Category, ‘SMU-X: An Experiential Journey of Learning That Bridges Academia and Industry,’ Universiti Putra Malaysia, 21-28 October 2021.
  15. Gold Medal, Putra InnoCreative Poster Competition, 4th International Putra InnoCreative Carnival in Teaching and Learning 2021, Digital Education Category, ‘Red Flags Accounting Fraud Game App,’ Universiti Putra Malaysia, 21-28 October 2021.
  16. SMU-X Academic Champion, 2021.
  17. SOA Dean’s List for Teaching Excellence Award, 2021.
  18. SMU Teaching Excellence Honour Roll, 2020.
  19. SMU Excellent Teacher Award, 2020.
  20. SOA Most Outstanding Teacher Award, 2020.
  21. SOA Dean’s List for Teaching Excellence Award, 2020.
  22. SOA Dean’s List for Teaching Excellence Award, 2019.
  23. CEEMAN Champions Award (Teaching Category), Nominee, 2019.
  24. SMU SMU-X Excellent Teacher Award, 2018.
  25. SOA Most Outstanding Teacher Award, 2018.
  26. SOA Dean’s List for Teaching Excellence Award, 2018.
  27. American Accounting Association Teaching, Learning and Curriculum Outstanding Instructional Contribution Award 2018, First in Asia to Win The 2018 Teaching, Learning and Curriculum Outstanding Instructional Contribution Award from the American Accounting Association.
  28. The Singapore Public Administration Medal (Bronze), 2017.
  29. SOA Dean’s List for Teaching Excellence Award, 2017.
  30. Best Paper Award, International Conference on Accounting and Finance, Danang City, Vietnam, 15-16 June 2017.
  31. Wharton - QS Stars Awards: Reimagine Education for SMU-X, Nominee for Presence Learning Category, 2017.
  32. CEEMAN Champions Award (Teaching Category), Nominee, 2016.
  33. Bronze Award, Wharton - QS Stars Awards: Reimagine Education, Art and Humanities Category, 2016.

34. SMU Innovative Teacher Award, Nominee, 2016.
35. SOA Most Innovative Teacher Award, 2016.
36. SMU University Student Life Award, 2016.
37. Wharton - QS Stars Awards: Reimagine Education, Nominee, 2015.
38. SMU Excellent Teacher, Nominee, 2015.
39. SMU University Student Life Award, 2015.
40. SMU SOA Wall of Honour, Research and Teaching Excellence, 2013.
41. SMU Innovative Teacher Award, 2013.
42. SOA Research Award – Most Outstanding Faculty, 2013.
43. SMU Student Life Recognition Award, 2013.
44. Bea Sanders/AICPA Innovation in Teaching Award (Honorable Mention), 2012.
45. SMU Student Life Recognition Award, 2012.
46. Ranked No. 84 top IS researcher in the World [“Assessing Researcher Publication Productivity in Leading IS Journals: A 2005-2009 Update” *Communications of the AIS*, 29(26), 2011].
47. SOA Master of Professional Accounting, Most Distinguished Teacher Award, 2010.
48. Best Paper Award (Honorable Mention), Journal of Strategic Information Systems, Elsevier, 2009.
49. SMU School of Accountancy, Most Promising Researcher Award, 2009.
50. SMU Most Innovative Teaching Award, Nominee, 2009.
51. Best Paper Award, International Conference on Information Systems Development, 2008.
52. Dean’s Certificate for Excellence in Postgraduate Teaching Award, University of Melbourne Faculty of Economics and Commerce, 2005.
53. Best Paper Award (Information Systems Track), British Academy of Management Annual Conference, 2002.