

**BENG WEE GOH**  
(August 2024)

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**RESEARCH AND TEACHING INTERESTS**

Research interests: internal control, tax, financial reporting, corporate governance  
Teaching interests: financial accounting

**CURRENT POSITION AND EDUCATION**

Singapore Management University, School of Accountancy  
Associate Professor of Accounting (with tenure), January 2015 to present  
Assistant Professor of Accounting, July 2007 to December 2014  
Georgia Institute of Technology, Atlanta, Georgia, US  
Ph.D. in Management (Accounting), 2007  
(Dissertation: Internal Control Failures and Corporate Governance Structures - A Post Sarbanes-Oxley Act Analysis; Committee: Bryan Church, Arnold Schneider, Eugene Comiskey, Charles Mulford, Haizheng Li)  
Nanyang Technological University, Singapore  
Bachelor of Accountancy (1<sup>st</sup> Class Honors), 1999

**PROFESSIONAL CERTIFICATIONS**

Chartered Accountant (CA), Singapore  
Chartered Financial Analyst (CFA), CFA Institute

**OTHER WORK EXPERIENCE**

Monetary Authority of Singapore  
Banking Supervision Officer, Jun 1999 – Jan 2002

**HONORS AND AWARDS**

School of Accountancy's Most Promising Researcher Award, 2008  
School of Accountancy's Most Outstanding Newcomer Award, 2009  
Sing Lun Fellowship, 2012  
School of Accountancy's Wall of Honor for Outstanding Achievement in Research and Teaching, 2012  
Commendation Medal, National Day Awards 2013  
Public Administration Medal (Bronze), National Day Awards 2019

## **PUBLISHED JOURNAL ARTICLES**

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1. "Audit committee, board of directors, and remediation of material weaknesses in internal control" (single author), *Contemporary Accounting Research* 26 (2), 2009, 549-580.
2. "Internal controls and conditional conservatism" (with Dan Li), *The Accounting Review* 86 (3), 2011, 975-1005.
3. "Auditor reporting under Section 404: The association between the internal control and going concern audit opinions" (with Dan Li and Jayanthi Krishnan), *Contemporary Accounting Research* 30 (3), 2013, 970-995.
4. "The disciplinary effect of the internal control provisions of the Sarbanes Oxley Act on the governance structure of firms" (with Dan Li), *International Journal of Accounting*, 48 (2), 2013, 248-278
5. "Market pricing of banks' assets reported under SFAS 157 since the 2008 economic crisis", (with Dan Li, Jeffrey Ng and Kevin Ow Yong), *Journal of Accounting and Public Policy* 34 (2), 2015, 129-145.
6. "The effect of board independence on the information environment and information asymmetry" (with Jimmy Lee, Jeffrey Ng and Kevin Ow Yong), *European Accounting Review* 25(1), 2016, 155-182.
7. "The effect of corporate tax avoidance on the cost of equity", (with Jimmy Lee, Chee Yeow Lim, and Terry Shevlin), *The Accounting Review*, 91 (6), 2016, 1647-1670.
8. "Conditional conservatism and debt versus equity financing" (with Chee Yeow Lim, Gerald Lobo, and Yen Hee Tong), *Contemporary Accounting Research*, 34 (1), 2017, 216-251.
9. "Voluntary fair value disclosures beyond SFAS 157's three-level estimates" (with Sung Gon Chung, Jeffrey Ng and Kevin Ow Yong), *Review of Accounting Studies*, 22 (1), 2017, 430-468.
10. "Internal control and firm operational efficiency", (with Qiang Cheng and Jae Bum Kim), *Contemporary Accounting Research*, 35 (2), 2018, 1102-1139.
11. "Corporate tax aggressiveness and insider trading", (with Sung Gon Chung, Jimmy Lee, and Terry Shevlin), *Contemporary Accounting Research*, 36 (1), 2019, 230-258.
12. "Auditor materiality threshold and earnings quality – Evidence from the revised ISA 700 in the U.K" (with Jimmy Lee, Dan Li, Na Li, and Muzhi Wang), *Accounting Horizons*, 37 (3), 2023, 147-170.
13. "Informativeness of the expanded audit report: Evidence from China" (with Jimmy

Lee, Dan Li, and Muzhi Wang), *Auditing: A Journal of Practice and Theory*, 43 (3), 2024, 139–164.

14. “Big data analytics and management earnings forecasts” (with Na Li and Tharindra Ranasinghe), accepted for publication at *Accounting Horizons*.

15. “Peer effects of corporate disclosures—Evidence from the registration-based IPO system in China” (with Dan Li, Ruilin Liu, and Zheyuan Zhang), accepted for publication at *Journal of Accounting, Auditing and Finance*.

## **WORKING PAPERS**

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1. “Do analysts understand the implications of cybersecurity breaches?” (with Chih-Ying Chen, Jimmy Lee, and Na Li), under review.

2. “Expanded audit report and insider trading behaviors: Evidence from China” (with Jimmy Lee, Dan Li, and Muzhi Wang), under review.

3. Female CEOs and ESG visual expressions (with Ziming Guo and Dan Li), under review.

4. “The inclusion of general counsel in top management and tax aggressiveness,” (with Jimmy Lee and Jeffrey Ng).

5. “Tax aggressiveness and auditor resignation” (with Chee Yeow Lim, Terry Shevlin, and Yoonseok Zang).

6. “Contagion effect of restatements on board-interlocked firms” (with Chih-Ying Chen).

7. “The impact of restatements on the financial reporting behavior of board-interlocked firms” (with Chih-Ying Chen, and Na Li).

## **CONFERENCE PRESENTATIONS**

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Accounting & Finance Association of Australia and New Zealand Annual Meeting (Auckland, New Zealand), June 2018, “Are disclosed auditor materiality thresholds informative of firms’ earnings quality? – Evidence from the revised ISA 700 audit report”.

American Accounting Association Annual Meeting (Chicago, Illinois), August 2015, “Internal control and firm operational efficiency”.

European Accounting Association Conference (Glasgow), April 2015, “Internal control and firm operational efficiency”.

Four-school conference (Beijing, China), October 2014, “Internal control and firm

operational efficiency”.

American Accounting Association Annual Meeting (Atlanta, Georgia), August 2014, “The inclusion of general counsel in top management and tax aggressiveness”.

American Accounting Association Annual Meeting (Anaheim, California), August 2013, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

21<sup>st</sup> Pacific Basin Finance Accounting Economics and Management (PBFEM) Conference (Melbourne), July 2013, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

European Accounting Association Conference (Paris), May 2013, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

SMU School of Accountancy Research Symposium, Dec 2012, “The Effect of Corporate Tax Avoidance on the Cost of Equity”.

American Accounting Association Annual Meeting (Washington DC), August 2012, “The impact of restatements on the financial reporting behavior of board-interlocked firms”.

American Accounting Association Annual Meeting (New York NY), August 2009, “Contagion effect of restatement through directorships”.

American Accounting Association Annual Meeting (New York NY), August 2009, “The effect of conservatism on firm’s financing decisions”.

American Accounting Association Annual Meeting (Anaheim CA), August 2008, “Internal controls and conditional conservatism”.

Singapore Management University School of Accountancy Research Camp, February 2009, “Market pricing of banks’ assets reported under SFAS 157 during the 2008 economic crisis”.

### **PROFESSIONAL ACTIVITY**

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Ad hoc reviewer for: *Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Management Science*, *Journal of Business Finance and Accounting*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Auditing: A Journal of Practice and Theory*, 2012, 2011, 2010, 2009, 2008, 2007, 2006  
AAA Annual Meeting