

Shaphan Ng, PhD, CA (Singapore)

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| CONTACT INFORMATION | Singapore Management University School of Accountancy 60 Stamford Road Singapore, S 178900 shaphanng@smu.edu.sg |
| POSITIONS | <i>Singapore Management University</i> Assistant Professor of Accounting 2021 - Present Della Suantio Fellow 2023 - 2024 Overseas PhD Scholar 2017 - 2021 Lecturer of Accounting 2016 - 2017 |
| PROFESSIONAL EXPERIENCE | <i>Goldman Sachs Singapore</i> 2015 - 2016 Analyst, Global Investment Research |
| EDUCATION | <i>University of California, Irvine</i> 2017-2021 PhD in Management (Accounting) <i>Singapore Management University</i> 2011-2015 Bachelor of Accountancy, <i>Summa Cum Laude</i> Bachelor of Business Management (Finance), <i>Summa Cum Laude</i> |
| RESEARCH INTERESTS | Corporate tax planning, Real effects of tax policy, External corporate governance, Banking |
| PUBLICATIONS | <ol style="list-style-type: none">1. The Effects of Tax Avoidance News on Employee Perceptions of Managers and Firms: Evidence from Glassdoor.com Ratings (with Yoojin Lee, Terry Shevlin, and Aruhn Venkat), <i>The Accounting Review</i> (2021)2. The Deterrence Effects of Tax Whistleblower Laws: Evidence from New York's FCA (with Yoojin Lee, Terry Shevlin, and Aruhn Venkat), <i>Management Science</i> (2024) |
| WORKING PAPERS | <ol style="list-style-type: none">1. "Megadeal" Tax Subsidies, Local Spillovers and Corporate Innovation (with Yoojin Lee and Aruhn Venkat)2. Patent Collateralization and Tax-Motivated Outbound Income Shifting |

3. Regulatory Enforcement and CEO Race: Evidence from IRS Attention (with Saipriya Kamath and Devin Shanthikumar)
4. Tech Industry Growth and Accounting Labor Supply: Evidence from Local Tech Industry Subsidies (with Ben Lourie and Il Sun Yoo)
5. Bank Taxes and Voluntary Disclosure: Evidence from State Bank Tax Rate Changes (with Yoojin Lee and Aruhn Venkat)

**HONORS &
AWARDS**

Academic Research Fund Tier 1 by Singapore MOE, PI, *2024-2025*
 SMU SOA Dean's List for Teaching Excellence, *2023, 2024*
 SMU SOA Most Promising Researcher Award, *2023*
 Della Suantio Fellowship, *2023*
 SMU SOA Most Promising Teacher Award, *2023*
 Wayne Bian Research Achievement Award, *2020*
 Ray Watson Doctoral Fellowship, *2020*
 UCI Merage Management Fellowship, *2019*
 SMU Overseas PhD Scholarship, *2016 - 2021*
 Li & Fung Scholar, *2013*
 SMU Scholars' Program, *2012 - 2015*
 Deloitte Meritorious Award, *AY 2011/2012, 2012/2013, 2014/2015*

CONFERENCES

2025
 Hawaii Accounting Research Conference, *Presenter & Discussant*

2024
 Tri-University Conference
 IESE Tax Conference, *Presenter*
 SOAR Accounting Symposium

2023
 Tri-University Conference, *Presenter*
 MIT Asia Conference
 SOAR Accounting Symposium

2022
 SOAR Accounting Symposium
 WHU Young Scholar Tax Conference

2021
 SOAR Accounting Symposium, *Presenter*
 University of Illinois Symposium on Tax Research XVII
 Berlin-Vallendar Tax Conference
 ATA Doctoral Consortium & Mid-year Meeting

AAA Western Region DSFI, *Presenter*
UNC Tax Symposium

2020

ATA Mid-year Meeting, *Presenter*
AAA Western Region DSFI, *Presenter*
WHU Young Scholar Tax Conference
UNC Tax Symposium

2019

ATA Doctoral Consortium & Mid-year Meeting
AAA Western Region Meeting
AAA Annual Meeting, *Discussant*
University of Illinois Tax Doctoral Consortium IV
University of Illinois Symposium on Tax Research XVI
Review of Accounting Studies Conference

TEACHING

Instructor, *Singapore Management University*
ACCT 101 Financial Accounting (AY2016/2017 Term 2)
ACCT 101 Financial Accounting (AY2021/2022 - 2023/2024 Term 2)
ACCT 223 Taxation (AY2024/2025 Term 2)

**ACADEMIC
SERVICE**

Ad-hoc reviewer, *Journal of Corporate Finance, European Accounting Review, Journal of Financial Research*
Conference reviewer, *AAA Annual Meeting, AAA Western Region Meeting, ATA Midyear Meeting, FARS Midyear Meeting, HARC Conference, SOAR Accounting Symposium, EAA Annual Congress*

MEMBERSHIPS

Chartered Accountant (Singapore), *ISCA*
Member, *American Accounting Association*
Member, *Beta Gamma Sigma*
Passed Level II of CFA Program, *CFA Institute*
Passed Level I of CAIA Program, *CAIA Association*

**OTHER
INFORMATION**

Language: English (native), Mandarin (fluent)
Programming: SAS, STATA, Python