

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	<table><tr><td><i>Singapore Management University</i></td><td></td></tr><tr><td>Assistant Professor of Accounting</td><td>2021 - Present</td></tr><tr><td>Della Suantio Fellow</td><td>2023 - 2024</td></tr><tr><td>Overseas PhD Scholar</td><td>2017 - 2021</td></tr><tr><td>Lecturer of Accounting</td><td>2016 - 2017</td></tr></table>	<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				
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PROFESSIONAL EXPERIENCE	<table><tr><td><i>Goldman Sachs Singapore</i></td><td>2015 - 2016</td></tr><tr><td>Analyst, Global Investment Research</td><td></td></tr></table>	<i>Goldman Sachs Singapore</i>	2015 - 2016	Analyst, Global Investment Research											
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EDUCATION	<table><tr><td><i>University of California, Irvine</i></td><td>2017-2021</td></tr><tr><td>PhD in Management (Accounting)</td><td></td></tr><tr><td>Thesis Title: Patent Collateralization and Tax-motivated Outbound Income Shifting</td><td></td></tr><tr><td>Dissertation Committee: Terry Shevlin (Chair), Mort Pincus, Siew Hong Teoh</td><td></td></tr><tr><td> <i>Singapore Management University</i></td><td> 2011-2015</td></tr><tr><td>Bachelor of Accountancy, <i>Summa Cum Laude</i></td><td></td></tr><tr><td>Bachelor of Business Management (Finance), <i>Summa Cum Laude</i></td><td></td></tr></table>	<i>University of California, Irvine</i>	2017-2021	PhD in Management (Accounting)		Thesis Title: Patent Collateralization and Tax-motivated Outbound Income Shifting		Dissertation Committee: Terry Shevlin (Chair), Mort Pincus, Siew Hong Teoh		 <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>	
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RESEARCH INTERESTS	Corporate tax planning, Real effects of tax policy, External corporate governance														

PUBLICATIONS

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), *The Accounting Review* (2021)
2. The Deterrence Effects of Tax Whistleblower Laws: Evidence from New York's FCA (with Yoojin Lee, Terry Shevlin, and Aruhn Venkat), *Management Science* (2025)
3. Freedom of Expression Protection and Corporate Concealment of Bad News: Evidence from State Anti-SLAPP Laws (with Jimmy Lee, Il Sun Yoo, and Liandong Zhang), *Journal of*

Accounting Research (Forthcoming)

WORKING PAPERS

1. “Megadeal” Tax Subsidies, Local Spillovers and Corporate Innovation (with Yoojin Lee and Aruhn Venkat)
2. Regulatory Enforcement and CEO Race: Evidence from IRS Attention (with Saipriya Kamath and Devin Shanthikumar)
Presented at HARC 2024; Semi-finalist for Best Paper at FMA Annual Meeting 2023
3. Patent Collateralization and Tax-Motivated Outbound Income Shifting
4. Tech Industry Growth and Accounting Labor Supply: Evidence from Local Tech Industry Subsidies (with Ben Lourie and Il Sun Yoo)
Presented at EAA 2025; HARC 2025; IESE Tax Conference 2024
5. Bank Taxes and Voluntary Disclosure: Evidence from State Bank Tax Rate Changes (with Yoojin Lee and Aruhn Venkat)

HONORS & AWARDS

Dean’s Discretionary Fund, S\$4,000, 2025
Singapore MOE AcRF Tier 1 Grant, S\$18,720, PI, 2025-2026
Singapore MOE AcRF Tier 1 Grant, S\$19,951, PI, 2024-2025
SMU SOA Most Promising Researcher Award, 2023
Della Suantio Fellowship, 2023
SMU SOA Dean’s List for Teaching Excellence, 2023, 2024
SMU SOA Most Promising Teacher Award, 2023
Western Region DSFI Best PhD Student Paper, 2021
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 & WORKSHOPS

2025
Singapore Accounting Symposium
AAA Annual Meeting, *Presenter*
SOA Accounting Research Summer Camp
EAA Annual Congress, *Presenter*
University of Melbourne, *Presenter*
Tri-University Conference
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 - Present)

ACADEMIC SERVICE

Ad-hoc reviewer, *European Accounting Review*, *Journal of Corporate Finance*, *Journal of Financial Research*, *The Accounting Review*
Conference reviewer, *AAA Annual Meeting*, *AAA Western Region Meet-*

ing, ATA Midyear Meeting, FARS Midyear Meeting, HARC Conference, SOAR Accounting Symposium, EAA Annual Congress
Faculty reviewer, *CTE GIFT Microteaching Session*
Junior faculty mentor, *Joshua Lee*, 2025 - 2026

MEMBERSHIPS

Chartered Accountant (Singapore), *ISCA*
Member, *American Accounting Association*
Member, *European 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