

# Samuel T. Tan

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School of Accountancy  
Singapore Management University

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## ACADEMIC POSITIONS

Assistant Professor of Accounting, Singapore Management University	2018–present
Della Suantio Fellow, Singapore Management University	2020–2021
Graduate Student Instructor & Reader, University of California, Berkeley	2014–2018
Teaching Assistant, Singapore Management University	2010–2011

## EDUCATION

PhD Business Administration, University of California, Berkeley	2018
Dissertation committee chair: Patricia Dechow	
MS Business Administration, University of California, Berkeley	2015
MSc Statistics, National University of Singapore	2013
Bachelor of Accountancy <i>Summa Cum Laude</i> , Singapore Management University	2011
BSc Economics <i>Summa Cum Laude</i> , Singapore Management University	2011

## PUBLISHED PAPERS

"How Do Accounting Practices Spread? An Examination of Law Firm Networks and Stock Option Backdating" (with Patricia M. Dechow). *The Accounting Review* 1 January 2021; 96 (1): 431–464. doi: <https://doi.org/10.2308/tar-2017-0051>.

"The SEC Revolving Door and Comment Letters" (with Michael Shen). *Journal of Accounting and Public Policy* May–June 2023; 42 (3): 107080. doi: <https://doi.org/10.1016/j.jaccpubpol.2023.107080>.

## SELECTED WORKING PAPERS

"Corporate Response to the Black Lives Matter Movement: Determinants of Speaking Out in Support of Social Causes" (with AJ Chen and Patricia M. Dechow). Revise and resubmit with the *Review of Accounting Studies*.

"Misinformation Regulations: Early Evidence on Corporate Social Media Strategy" (with Richard Crowley, Yun Lou, and Liangdong Zhang). Under review at the *Review of Accounting Studies*.

"Executive Lawyers and CEO Compensation" (with Wei Li and Rencheng Wang).

"Does Misinformation Regulation Reduce Fake News in Financial Markets? Evidence from East Guba" (with Richard Crowley, Yun Lou, and Liangdong Zhang).

"Accounting Choices and the Legal Environment: the Impact of the Ex Post Loss Rule".

## HONORS AND AWARDS

SMU School of Accountancy Dean's List for Teaching Excellence	2019–2023
SMU Most Promising Teacher	2020
SMU School of Accountancy Most Promising Teacher	2020
SMU Della Suantio Fellowship	2020
AAA/Deloitte/J. Michael Cook Doctoral Consortium fellow	2017
AAA FARS Excellence in Reviewing Award	2017
AAA FARS Outstanding Discussion Award	2017
Haas School of Business Summer Research Fellowship	2014 & 2016
Deloitte Meritorious Award	2007, 2009, & 2010

## EXTERNAL GRANTS AWARDED

Academic Research Fund Tier 2, Ministry of Education, Singapore	2020
Gil Geis Memorial PhD Scholarship, Institute for Fraud Prevention at West Virginia University	2016

## CONFERENCES AND WORKSHOPS

### *Conference and Consortium Presentations*

2023: AAA Annual Meeting (August)

2019: Tri-University Junior Faculty Conference (April); EAA Annual Congress (May)

2018: AAA Western Region Meeting (April); AAA Annual Meeting (August)

2017: AAA Western Region Meeting (April); Trans-Atlantic Doctoral Conference (May); AAA/Deloitte/J. Michael Cook Doctoral Consortium (June); AAA Annual Meeting (August); CMU Accounting Mini Conference (August); Conference on Empirical Legal Studies (October)

*Before 2017:* International Symposium on Empirical Accounting Research (December 2009); Canadian Council for Small Business & Entrepreneurship Conference (September 2012); SMS Annual International Conference (September 2013); AAA Western Region Meeting Doctoral Student/Faculty Interchange (May 2016)

### *Invited Conference Participation*

2023: *Review of Accounting Studies* Conference\* (December)

2022: GW School of Business Cherry Blossom Conference\* (April); ABFER 9th Annual Conference\* (May); PAC Invited Conference on Corporate Misconduct, Fraud & Whistleblowing\* (June); *Contemporary Accounting Research* Conference\* (October); *Review of Accounting Studies* Conference\* (December)

2018–2021: *Review of Accounting Studies* Conference

\* *online participation*

*External Workshop and Brown Bag Presentations*

2020: American University\* (October); Hong Kong University of Science and Technology\* (October); University of Technology Sydney\* (November)

2018: National University of Singapore (January); Singapore Management University (January); Nanyang Technological University (February)

2017: University of Southern California (September)

\* *online workshops*

**TEACHING***Singapore Management University, 2019–present*

ACCT 111 Financial Accounting (Undergraduate)	2023/2024 Term 1
ACCT 224 Financial Reporting & Analysis (Undergraduate)	2023/2024 Term 1
IDIS 702 Introduction to Interdisciplinary Study (Postgraduate), co-instructor	2023/2024 Term 1
ACCT 111 Financial Accounting (Undergraduate)	2022/2023 Term 1
IDIS 702 Introduction to Interdisciplinary Study (Postgraduate), co-instructor	2022/2023 Term 1
ACCT 111 Financial Accounting (Undergraduate)	2021/2022 Term 1
ACCT 720 Research Topics in Accounting (Postgraduate), co-instructor	2021/2022 Term 1
ACCT 111 Financial Accounting (Undergraduate)	2020/2021 Term 1
ACCT 101 Financial Accounting (Undergraduate)	2019/2020 Term 2
ACCT 101 Financial Accounting (Undergraduate)	2018/2019 Term 2

*University of California, Berkeley, 2014–2018*

Financial Information Analysis (EWMBA), Reader	Spring 2017 & 2018
Financial Information Analysis (Undergraduate), Graduate Student Instructor	Fall 2015 & 2016
Introduction to Financial Accounting (EWMBA), Reader	Spring 2016
Introduction to Financial Accounting (Undergraduate), Graduate Student Instructor	Fall 2014

*Singapore Management University, before 2014*

Ethics and Social Responsibility (Undergraduate), Teaching Assistant	2010–2011
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**SERVICE***PhD Dissertation Committee*

Liu Manli, Doctor of Business Administration, SMU	2023–present
Wang Bin, Doctor of Business Administration, SMU	2022–2024
Vincent Lim, PhD in Business (General Management), SMU	2021–2023
Nimisha Kesarwani, PhD in Business (General Management), SMU	2020–2022

*Ad Hoc Journal Referee, past and ongoing*

*Contemporary Accounting Research; Journal of Accounting, Auditing, and Finance; Journal of Accounting Education; Management Science; Review of Accounting Studies*

*External Conference Service*

AAA Annual Meeting referee, discussant, and/or moderator	2015, 2018, 2019
AAA Western Region Meeting referee and/or discussant	2015, 2017, 2018
AAA FARS Meeting referee, discussant, and/or moderator	2013, 2017, 2018
EAA Annual Congress referee or discussant	2019, 2023, 2024
Trans-Atlantic Doctoral Conference discussant	2017

*Other External Service*

ICAEW-Deloitte Business Challenge, final round judge	2021
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*Singapore Management University, 2018–present*

SMU Faculty Senator	2023–present
SOA Workshops Co-coordinator	2023–present
CTE Faculty Teaching Forum Reviewer	2023
Mock Teaching at SMU Open House	2023
SOA Outreach Accounting Challenge judge	2022–2023
Admissions interviewer for School of Accountancy	2019–2023
SMU Futures Thinking Group	2020–2021
SOAR Accounting Symposium referee and/or moderator	2018, 2020–2022
Co-coordinator for ACCT 101 Financial Accounting	2019/2020 Term 2
<i>Review of Accounting Studies</i> Conference moderator	2019

*University of California, Berkeley, 2013–2018*

AAER database team member, Haas School of Business	2015–2017
Social events coordinator, Haas School of Business PhD Program	2015–2016
Instructor, Berkeley Business Academy for Youth	2014 & 2016

*Singapore Management University, 2006–2011*

Alumni mentor	2011
Admissions interviewer for School of Accountancy	2009–2010
Freshmen Teambuilding Camp facilitator	2007

**MEDIA MENTIONS**

"Does anti-fake news regulation improve the quality of capital markets?", <i>Phys.org</i>	June 1, 2020
"Setting Speed Limits On Financial Reporting & Clinical Trial Disclosures", <i>Asian Scientist</i>	June 3, 2019
"Hyflux racing against time in hunt for new white knight", <i>The Straits Times</i>	April 20, 2019
"How to Prevent Corporations from "Cooking the Books"", <i>CFO Innovation</i>	March 7, 2019
"Preventing accounting fraud", <i>Perspectives@SMU</i>	February 28, 2019
"Interviews with new researchers", <i>Research@SMU</i>	February 14, 2019

**PROFESSIONAL AND MILITARY EXPERIENCE**

Part-time staff member, Tecman Holdings, Singapore	2006–2013
Intern, Ernst & Young, Beijing	2008
Combat signaler, full-time National Service, Singapore	2003–2006

**OTHER INTERESTS**

Long-distance running, hiking, music, reading, travelling.