

Pearl TAN

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Education

PhD, University of Queensland, Australia, 1998
Master of Science, The London School of Economics & Political Science, University of London, Great Britain, 1989
Bachelor of Accountancy, University of Singapore, Singapore, 1978

Academic Appointments

Associate Professor of Accounting (Education), School of Accountancy, SMU, Jul 2013 - Present
Associate Professor of Accounting (Practice), School of Accountancy, SMU, Jul 2008 - Jun 2013
Practice Associate Professor of Accounting, School of Accountancy, SMU, Jul 2005 - Jun 2008
Associate Professor, Nanyang Technological University, Singapore, Jan 1999 - Jun 2005
Senior Lecturer, Nanyang Technological University, Singapore, Aug 1989 - Dec 1998
Lecturer, Nanyang Technological University, Singapore, May 1987 - Aug 1989

Other Positions and Affiliations

Audit Manager, Ernst and Young, Singapore, Apr 1978 - Apr 1987

Professional Certifications

Fellow Chartered Accountant of Singapore, Institute of Singapore Chartered Accountants, Singapore, 2013
Fellow of the Association of Chartered Certified Accountants (ACCA), Association of Chartered Certified Accountants, Singapore, 2006
Fellow of the Certified Public Accountants of Australia, Certified Public Accountants of Australia, Singapore, 2004
Fellow Certified Public Accountant of Singapore (Non-Practising Member), Institute of Certified Public Accountants of Singapore, Singapore, 1981 - 2013

Awards and Honors

Dean's List for Teaching Excellence, School of Accountancy, 2023, 2021

Most Outstanding PG Teacher Award , School of Accountancy, 2021
SMU Teaching Excellence in Postgraduate Professional Programmes Award, SMU, 2021
Dean's List Teaching Award, SOA, SMU, 2020
Dean's List Teaching Award (SOA), Singapore Management University, 2017
Deans List Teaching Award (SOA), Singapore Management University, 2016
Nominee for Excellent Teacher Award, Singapore Management University, 2016
Certificate of Appreciation for Contributions and Dedicated Service, Institute of Singapore Chartered Accountants (ISCA), 2015
Public Administration Medal (Bronze), National Day Awards, Government of Singapore, 2015
SMU Excellent Teacher Award, Singapore Management University, 2013
Most Outstanding Faculty Teaching Award (SOA), Singapore Management University, 2012, 2008
CPE Trainer of the Year (2010), SAA Global Education, Institute of Certified Public Accountants of Singapore, 2011
Most Outstanding MPA Teacher Award (SOA), Singapore Management University, 2008
SMU Distinguished Teacher Award, Singapore Management University, 2008
Nominee for Most Inspiring Teacher Award (SMU), Singapore Management University, 2007
Outstanding Newcomer Award (SOA), Singapore Management University, 2006
Top 5 in teaching ratings over 5 years (Bachelor of Accountancy), Nanyang Technological University, 2005
Teacher of the Division Award (Accounting), Nanyang Technological University, 2005
Most Knowledgeable Teacher Award, Nanyang Technological University, 2005
Most Motivational Teacher Award, Nanyang Technological University, 2004
Most Approachable Teacher Award, Nanyang Technological University, 2003
Top 4 in teaching ratings (MBA), Nanyang Technological University, 2003
MBA Teacher of the Year Award, Nanyang Technological University, 2003
Teacher of the Division Award (Accounting Division), Nanyang Technological University, 2002
Teacher of the Specialisation (Accountancy) Award, Nanyang Technological University, 2000, 1995
Teacher of the Year Award (Accountancy & Business), Nanyang Technological University, 1994

RESEARCH

Research and Project Areas

International Financial Reporting Standards; Corporate Reporting

Publications

Journal Articles [Refereed]

Heineken's acquisition of Asia Pacific Breweries: Accounting for business combinations and ownership interests, by TAN, Pearl Hock-Neo, LIM, Chu Yeong. (2017). *Issues in Accounting Education*, 32 (4), 101-127. <https://doi.org/10.2308/iace-51845> (Published)

Theory and practice of the proposed conceptual framework: Evidence from the field, by OW YONG, Kevin; LIM, Chu Yeong; TAN, Pearl. (2016). *Advances in Accounting*, 35 62-74. <https://doi.org/10.1016/j.adiac.2016.04.001> (Published)

Fair value hierarchy measures: Post-implementation evidence on IFRS 7, by TAN, Pearl. (2015). *GSTF Journal on Business Review*, 4 (1), 105-113. <https://doi.org/10.7603/s40706-015-0013-6> (Published)

Fair value accounting: Implications for financial reporting and performance measurement, by TAN, Pearl. (2005). *Singapore Accountant*, 28-30. (Published)

An investigation of goodwill accounting policy choice within a specific knowledge framework, by TAN, Pearl H. N.. (2001). *Asia-Pacific Journal of Accounting & Economics*, 8 (1), 21-41. <https://doi.org/10.1080/16081625.2001.10510585> (Published)

Instructional case: Worldwide Shipping Corporation Ltd: Early or late adoption of a new international accounting standard?, by TAN, Pearl; LEE, Peter. (1999). *Issues in Accounting Education*, 14 (2), 211-231. <https://doi.org/10.2308/iace.1999.14.2.211> (Published)

Greater financial disclosures in Singapore: Boon or curse?, by CHOO, Teck Min; TAN, Pearl. (1997). *International Journal of Management*, 14 (3), 367-374. (Published)

An analysis of non-mandatory financial disclosures in Singapore, by TAN, Pearl; NG, Eng Juan; KOH, Hian Chye. (1997). *International Journal of Business Studies*, 5 (1), 39-53. (Published)

Accounting for Swaps: A separate instruments approach, by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (1997). *Singapore Accountant*, 26-35. (Published)

Accounting for deferred tax assets, by TAN, Pearl; LEE, Peter. (1995). *Singapore Accountant*, 20-27. (Published)

The auditing regulatory framework in the Philippines, by FOO, See Liang; TAN, Pearl. (1995). *Research in Accounting in Emerging Economies*, 3 235-247. (Published)

Hedge accounting: An illustration and evaluation of the guidelines in Exposure Draft 48, by LEE, Peter; TAN, Pearl. (1994). *Accounting and Business Review*, 1 (2), 357-389. (Published)

E40: Implications for financial reporting, by LEE, Peter; TAN, Pearl. (1994). *Singapore Management Review*, 16 (1), 17-. (Published)

Accounting for compound financial instruments under Exposure Draft E40, by YEO, Gillian; TAN, Pearl; TAN, Teck Meng. (1994). *Accounting and Business Review*, 1 (1), 85-105. (Published)

The determination of audit fees: Analysis in the Singapore context, by LOW, Lay Chin; TAN, Pearl Hock-Neo; KOH, Hian Chye. (1990). *Journal of Business Finance and Accounting*, 17 (2), 285-295. <https://doi.org/10.1111/j.1468-5957.1990.tb00561.x> (Published)

Differential perceptions in auditing terms, by TAN, Pearl; KOH, Hian Chye; LOW, Aik Meng. (1989). *Journal of Applied Business Research*, 5 (3), 20-27. <https://doi.org/10.19030/jabr.v5i3.6345> (Published)

Regression analysis in auditing, by CHOO, Teck Min; TAN, Pearl; KOH, Hian Chye. (1989). *Singapore Accountant*, 5 (1), 11-14. (Published)

Reporting financial information by segment, by TAN, Teck Meng; KOH, Hian Chye; TAN, Pearl. (1989). *Singapore Accountant*, 5 (1), 19-22. (Published)

Journal Articles [Non-Refereed]

The determination of audit fees in Singapore: An updated analysis, by Loi, S.L.; TAN, Pearl. (1993). *Securities Industry Review*, 19 (2), 89-98. (Published)

Books (Non-Refereed)

Intermediate accounting IFRS standards edition (Third Edition), by SPICELAND, David; NELSON, Mark W.; THOMAS, Wayne M.; WINCHEL, Jennifer; TAN, Pearl Hock-Neo; LOW, Bernardine; LOW, Kin Yew. (2023). Singapore: McGraw-Hill. (Published)

Advanced financial accounting: An IFRS Standards approach (4th ed), by TAN, Pearl Hock-Neo, LIM, Chu-Yeong; KUAH, Ee-Wen. (2019). Singapore: McGraw-Hill. <https://worldcat.org/isbn/9789814821278> (Published)

Financial reporting and disclosure study manual for professional examinations (5th ed), by TAN, Pearl Hock-Neo. (2016). Singapore: Institute of Singapore Chartered Accountants. (Published)

Financial reporting and disclosure study manual for professional examinations (4th ed), by TAN, Pearl Hock-Neo. (2014). Singapore: Institute of Singapore Chartered Accountants. (Published)

Financial reporting and disclosure: An adaptation to Singapore Financial Reporting Standards (3rd ed), by TAN, Pearl Hock-Neo. (2013). Singapore: Institute of Singapore Chartered Accountants. (Published)

Financial reporting and disclosure: An adaptation to Singapore Financial Reporting Standards by TAN, Pearl Hock-Neo. (2012). Singapore: Institute of Singapore Chartered Accountants. (Published)

Accounting and audit practice: Practice and revision kit by TAN, Pearl Hock Neo; LEE, Peter. (1995). London: BPP Publishing. (Published)

Book Chapters

Accounting scandals and implications for directors: Lessons from Enron, by TAN, Pearl Hock Neo; YEO, Gillian. (2022). In C. F. Lee, & A. C. Lee (Ed.), *Encyclopedia of Finance* (pp. 1017-1025) Cham: Springer. https://doi.org/10.1007/978-3-030-91231-4_40 (Published)

Accounting scandals and implications for directors: Lesson from Enron, by TAN, Pearl Hock Neo; YEO, Gillian. (2006). *Encyclopedia of Finance* (pp. 495-499) Cham: Springer. https://doi.org/10.1007/978-1-4614-5360-4_40 (Published)

Internal Auditing, by TAN, Pearl Hock Neo. (1996). *Issues and Developments in Auditing* (pp. 207-225) Singapore: Addison Wesley. <http://www.worldcat.org/oclc/32970278> (Published)

The Relationship between Academic Research and Accounting Practice, by TAN, Pearl Hock Neo. (1995). *Contemporary Issues in Accounting* (pp. 1-32) Singapore: Addison-Wesley. <http://www.worldcat.org/oclc/32704946> (Published)

Accounting and Audit Practice, by TAN, Pearl Hock Neo; LEE, Peter. (1994). *Contemporary Issues in Accounting* Singapore: Addison-Wesley. (Published)

Financial Reporting in the Philippines, by TAN, Pearl Hock Neo. (1993). *Financial Reporting in the West Pacific Rim* New York: Routledge. <http://www.worldcat.org/oclc/27897722> (Published)

Encyclopedia Entries

Accounting for derivatives, by TAN, Pearl Hock Neo; LEE, Peter. (2014). In Cooper, Cary L. (Ed.), *Wiley Encyclopedia of Management* Hoboken: Wiley. <https://doi.org/10.1002/9781118785317.weom010030> (Published)

Accounting for Derivatives, by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (2005). In Cooper, Cary L. (Ed.), *Blackwell Encyclopedic Dictionary of Accounting* Malden, MA: Blackwell. <http://www.worldcat.org/isbn/9781405163897> (Published)

Accounting for Derivatives, by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (1996). In Abdel-Khalik, Rashad (Ed.), *Blackwell Encyclopedic Dictionary of Accounting* Malden, MA: Blackwell. <http://www.worldcat.org/isbn/9781557869418> (Published)

Conference Papers

Theory and practice of the conceptual framework: Evidence from the field, by LIM, Chu Yeong; OW YONG,

- Kevin; TAN, Pearl Hock Neo. (2016.0). *Journal of Contemporary Accounting and Economics Symposium 2016, January 6-8*, Bangkok, Thailand. (Presented)
- Theory and practice of the conceptual framework: Evidence from the field, by LIM, Chu Yeong; OW YONG, Keng Kevin; TAN, Pearl Hock Neo. (2015.0). *European Accounting Association 38th Annual Congress 2015, April 28-30*, Glasgow. (Presented)
- Theory and Practice of the Conceptual Framework: Evidence from the Field, by LIM, Chu Yeong; OW YONG, Kevin; TAN, Pearl Hock Neo. (2014.0). *Singapore Accountancy Convention*, (Published)
- Acquisition of Asia Pacific Breweries: A Case Study in Accounting for Business Combinations, by TAN, Pearl Hock Neo; LIM, Chu Yeong. (2013.0). *American Accounting Association Annual Meeting*, Chicago, USA. (Published)
- Visual Representation of Accounting Standards, by TAN, Pearl Hock Neo; LIM, Chu Yeong. (2013.0). *American Accounting Association Annual Meeting*, Anaheim, CA, USA. (Published)
- Experiential Learning of New International Financial Reporting Standards: Case-based Learning of IFRS 10 and IFRS 11, by TAN, Pearl Hock Neo; LIM, Chu Yeong. (2013.0). *6th Annual Conference on Teaching and Learning in Accounting*, Anaheim, CA, USA. (Published)
- Value Relevance of Disclosed Fair Value Information and Hedging Activities: Evidence from Singapore, by TAN, Pearl Hock Neo. (2013.0). *Journal of Contemporary Accounting and Economics (JCAE) Symposium 2013*, Hong Kong. (Published)
- Fair value hierarchy measures: Post-implementation evidence on IFRS 7, by TAN, Pearl Hock Neo. (2012.0). *IAAER/Mastering Change: Improving Corporate Reporting and Auditing to Match New Demands*, Amsterdam, Netherlands. (Presented)
- The Impact of International Financial Reporting Standards on Investors, by TAN, Pearl Hock Neo. (2010.0). *APAC Investments Summit 2010*, Macau. (Published)
- Issues Arising from the Revised IFRS 3 on Business Combinations, by TAN, Pearl Hock Neo. (2008.0). *IASB Regional Standard-Setters Meeting 2008*, Singapore. (Published)
- Governance, Ethics and Asia's Finance Leaders, by TAN, Pearl Hock Neo. (2006.0). *CFO Asia Conference*, (Published)
- Determinants of R&D Disclosures of Nasdaq-Listed Biotechnology Firms, by TAN, Pearl Hock Neo; GAN, Peck-Yen; LOW, Calvin; Chim, Wai-Kay. (2005.0). *American Accounting Association Annual Meeting*, San Francisco, California, USA. (Published)
- Determinants of Internet Reporting by Chinese Listed Companies, by TAN, Pearl Hock Neo; GOH, Sarah; TAN, Lih-Lin; Ting, Ying-Nee. (2004.0). *American Accounting Association Annual Meeting*, Atlanta, USA. (Published)
- Fair Value Accounting, by TAN, Pearl Hock Neo. (2004.0). *ACCA Centenary Conference*, Malaysia. (Published)
- The relationship between CEO attributes and board composition: Evidence from Singapore, by TAN, Pearl Hock Neo; LIM, Y. S.; PNG, P. L.; TAN, B.. (2000.0). *Accounting and Finance Association of Australia and New Zealand Conference AFAANZ 2000, July*, Australia. (Presented)
- A value relevance study of alternative goodwill accounting methods, by TAN, Pearl Hock Neo. (1999.0). *11th Asian-Pacific Conference on International Accounting Issues*, San Diego, CA, USA. (Presented)
- Determinants of Fair Value Accounting: The Singapore Context, by TAN, Pearl Hock Neo; Liew, S.H.; LIM, H.L.; TAN, H.C.. (1998.0). *10th Asian-Pacific Conference on International Accounting Issues*, Maui, Hawaii. (Published)
- Financial Reporting Practices of Banks and Finance Companies in Singapore, by TAN, Pearl Hock Neo; Peng, P. L.; TAN, S. L.; Teo, W. Y.. (1995.0). *18th Annual Congress of the European Accounting Association*, Birmingham, United Kingdom. (Published)
- Greater financial disclosures: Boon or curse?, by Choo, Teck Min; TAN, Pearl Hock Neo. (1994.0). *ENDEC 5th World Conference on Entrepreneurship*, Singapore. (Published)

Social Responsibility Reporting of Industrial and Commercial Companies in Singapore, by TAN, Pearl Hock Neo; LEE, Peter; Yeo, Gillian Hian Heng. (1994.0). *Pan-Pacific Business Association (PPBA) Conference XI*, Singapore. (Published)

A comparative study of financial reporting practices in Singapore and the Philippines, by TAN, Pearl Hock Neo; Wong, K. J.. (1993.0). *British Accounting Association National Conference*, United Kingdom. (Presented)

Magazine Articles

Business combinations under common control (Part 2), by TAN, Pearl; LIM, Chu Yeong; ZHANG, Tracey. (2021, April). *ISCA Journal*, (Published)

Business combinations under common control (Part 1), by TAN, Pearl; LIM, Chu Yeong; ZHANG, Tracey. (2021, March). *ISCA Journal*, (Published)

Cryptocurrency framework, by TAN, Pearl; ZHANG, Tracey. (2021, February). *Accounting and Business*, <https://abmagazine.accaglobal.com/global/articles/2021/feb/technical/cryptocurrency-framework.html> (Published)

IAS 38 in a time of coronavirus, by TAN, Pearl. (2020, September). *Accounting and Business*, 2020 (September), (Published)

An illustrative explanation of changes in ownership interests, by TAN, Pearl Hock-Neo. (2020, February). *IS Chartered Accountant*, 1-3. (Published)

Don's column: Revised conceptual framework for financial reporting (Part 2), by TAN, Pearl Hock-Neo. (2018, November). *IS Chartered Accountant*, 1-5. (Published)

Don's column: Revised conceptual framework for financial reporting (Part 1), by TAN, Pearl Hock-Neo. (2018, October). *IS Chartered Accountant*, 52-55. (Published)

Leases: Back to the fundamentals, by TAN, Pearl. (2015, November). *Wiley Insight IFRS*, 1-3. <http://ifrs.wiley.com/news/leases-back-to-the-fundamentals> (Published)

Accounting for Business Combinations: Revisions to IFRS 3 (2008), by TAN, Pearl Hock Neo. (2008, June). *Focus: News and Views from ACCA Singapore*, 16-20. (Published)

Collateral damage: Accounting issues arising from the sub-prime, by TAN, Pearl. (2007, December). *Focus: News and Views from ACCA Singapore*, 2007 (4), 4-. (Published)

FRS 103 Business Combinations: Special Issues: Part II, by TAN, Pearl Hock Neo. (2005, September). *Focus: News and Views from ACCA Singapore*, 2005 (Published)

Accounting for Reverse Acquisitions under FRS 103 Business Combinations, by TAN, Pearl Hock Neo. (2005, September). *Focus: News and Views from ACCA Singapore*, 2005 (3), 13-. http://www.accaglobal.com/pubs/singapore/members/focus/2005/q3_2005.pdf#page=13 (Published)

FRS 103 Business Combinations: Special Issues: Part I, by TAN, Pearl Hock Neo. (2005, July). *Focus: News and Views from ACCA Singapore*, 2005 (Published)

What's New in Accounting for Business Combinations: A Review of FRS 103, by TAN, Pearl Hock Neo. (2005, July). *Focus: News and Views from ACCA Singapore*, 2005 (2), 14-. http://www.accaglobal.com/pubs/singapore/members/focus/2005/q2_2005.pdf#page=14 (Published)

Newspaper Articles

Making Sense of Other Comprehensive Income, by TAN, Pearl Hock Neo. (2012, November 01). *Business Times (Singapore)* (Published)

Other Outputs and Contributions

Reports

Feedback on discussion paper on business combinations under common control by TAN, Pearl Hock-Neo. (2021). (Published)

Feedback on the International Accounting Standards Board Discussion Paper on Business Combinations—Disclosures, Goodwill and Impairment by TAN, Pearl Hock-Neo. (2020). <https://www.ifrs.org/projects/work-plan/goodwill-and-impairment/comment-letters-projects/dp-goodwill-and-impairment/#comment-letters> (Published)

Comments on Discussion Paper "Financial Instruments with Characteristics of Equity" (FICE) by TAN, Pearl Hock-Neo. (2018). (Published)

Post-implementation review of IFRS 13 fair value measurement by TAN, Pearl Hock-Neo. (2017). (Published)

Comments on the Exposure Draft on the Conceptual Framework for Financial Reporting (ED/2015/3) by TAN, Pearl. (2015). (Published)

"Comments on the Post Implementation Review of IFRS 3 Business Combinations" by TAN, Hock Neo Pearl. (2014). (Published)

Comments on ED Revenue from Contracts with Customers by TAN, Pearl. (2012). (Published)

Feedback to the Ministry of Finance on Proposed Changes to the Companies Act by TAN, Hock Neo Pearl. (2011). (Published)

Comments on ED IFRS 9, Hedge Accounting by TAN, Pearl. (2011). (Published)

Comments on ED Deferred Tax: Recovery of Underlying Assets by TAN, Pearl. (2010). <http://isca.org.sg/media/2957/18-nov-2010-eddeferredtax.pdf> (Published)

Comments on ED Financial Instruments: Fair Value Option for Financial Liabilities by TAN, Pearl. (2010). (Published)

Comments on ED Financial Instruments: Amortized Cost and Impairment by TAN, Pearl. (2010). (Published)

Comments on ED Measurement of Liabilities in IAS 37 by TAN, Pearl. (2010). <http://isca.org.sg/media/2967/30-apr-2010-ed-ias-37pt.pdf> (Published)

Feedback on proposals by the Committee to Develop the Accountancy Sector by TAN, Pearl. (2009). (Published)

Papers Submitted for Review

Working Papers

A business combination under common control: A case study [submitted], by TAN, Pearl; ZHANG, Tracey Chungqi; LIM, Chu Yeong . (2022). (Submitted)

Other Outputs and Contributions

Reports

Commentary provided to Accounting and Corporate Regulatory Authority submitted through Institute of Certified Public Accountants of Singapore: ED Measurement of Liabilities in IAS 37 by TAN, Pearl. (2010). (Submitted)

Commentaries provided to Accounting and Regulatory Authority on ED Financial Instruments: Classification and Measurement by TAN, Pearl. (2009). (Submitted)

Commentary provided to Accounting and Corporate Regulatory Authority on ED Financial Instruments: Classification and Measurement by TAN, Pearl. (2009). (Submitted)

Commentary provided to Accounting and Corporate Regulatory Authority on ED FRS Income Taxes by TAN, Pearl. (2009). (Submitted)

Commentary to Accounting and Corporate Regulatory Authority on IASB Improvements to IFRS by TAN, Pearl. (2009). (Submitted)

Commentary to Accounting and Corporate Regulatory Authority on IASB's Discussion Paper - Preliminary Views on Revenue Recognition in Contracts with Customers by TAN, Pearl. (2009). (Submitted)

Commentary to Accounting and Corporate Regulatory Authority on ED/FRS Small Medium Entities by TAN, Pearl. (2007). (Submitted)

Commentary to Accounting and Corporate Regulatory Authority on Quarterly Reporting by TAN, Pearl. (2006). (Submitted)

Recommendations and Report presented to the Institute of Certified Public Accountants of Singapore (ICPAS) on proposed standard on Accounting for Executive Stock Options by TAN, Hock Neo Pearl. (Submitted)

Report to the Singapore Exchange and Institute of Certified Public Accountants and the Annual Report Award Committee on the Perceptions of the Effectiveness of the Annual Report Award by TAN, Pearl. (2001). (Submitted)

Report to the Disclosure and Accounting Standards Committee on Derivatives and Financial Instruments by TAN, Pearl. (2000). (Submitted)

TEACHING

Courses Taught

Singapore Management University

Undergraduate Programmes :

Advanced Financial Accounting

Postgraduate Professional Programmes :

Advanced Financial Accounting

Financial Reporting in the IFRS World (Part II)

Executive Development :

Revenue from Contracts with Customers, Institute of Singapore Chartered Accountants, 27 Dec 2023-27 Dec 2023

Advanced Level Issues in Consolidation, Institute of Singapore Chartered Accountants, 27 Dec 2023-27 Dec 2023

Advanced Level Issues in Consolidation, Institute of Singapore Chartered Accountants, 27 Dec 2023-27 Dec 2023

Teaching Publications

Textbooks

Intermediate accounting (Global Edition 2), by SPICELAND, David; THOMAS, Wayne; NELSON, Mark; TAN, Pearl; LOW, Bernardine; LOW, Kin Yew. (2018). Singapore: McGraw-Hill Education. <https://worldcat.org/isbn/9789813153417> (Published)

Advanced financial accounting: An IFRS standards approach (3rd ed), by TAN, Pearl; LIM, Chu Yeong; KUAH, Ee Wen. (2017). Singapore: McGraw-Hill Education. <http://worldcat.org/isbn/9789814742641> (Published)

Advanced Financial Accounting: An IAS and IFRS Approach (2nd ed.), by TAN, Pearl Hock Neo; LIM, Chu Yeong; LEE, Peter Lip Nyeen. (2015). Singapore: McGraw-Hill. <http://catalogue.library.smu.edu.sg/record=b1294925~S1> (Published)

Intermediate Accounting: IFRS Edition (Global ed), by Spiceland, J. David; Sepe, James F.; Nelson, Mark W.; TAN, Pearl; LOW, Bernardine; LOW, Kin-Yew. (2013). New York: McGraw-Hill. <https://worldcat.org/isbn/9780071324489> (Published)

Advanced Financial Accounting: An IAS and IFRS Approach (Updated ed.), by LEE, Peter Lip-Nyeen; TAN, Pearl Hock Neo. (2009). Singapore: McGraw-Hill. <http://worldcat.org/isbn/9780071269339> (Published)

Advanced Financial Accounting: An IAS and IFRS Approach by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (2008). Singapore: McGraw-Hill. <http://www.worldcat.org/oclc/236566185> (Published)

Advanced Financial Accounting (4th ed.), by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (2007). Singapore: McGraw-Hill. <http://www.worldcat.org/oclc/187223988> (Published)

Advanced Financial Accounting (2nd ed), by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (2006). Singapore: McGraw-Hill. <http://worldcat.org/isbn/9780071256216> (Published)

Advanced Financial Accounting by TAN, Pearl Hock Neo; LEE, Peter Lip-Nyeen. (2005). Singapore: McGraw-Hill. <http://www.worldcat.org/oclc/61218973> (Published)

OTHER ACADEMIC AND PROFESSIONAL ACTIVITIES

Presentation and Talks

Presentations

Overview of Financial Reporting Standards Changes and FRS 109: Financial instruments - Issues in Measurement & Recognition, (12 Sep 2018). *ACCA Technical Symposium 2018*, One Farrer Park Hotel, Singapore

Revised Conceptual Framework for Financial Reporting - Implications for Practice, (23 Jul 2018). *8th Annual International Conference on Accounting and Finance*, Hotel Fort Canning, Singapore.

Keynote Address: A Review of Major Changes in the Accounting Landscape in 2018 and 2019, (05 Jun 2017). *7th Annual International Conference on Accounting and Finance*, Singapore.

IFRS 2011, (13 Jan 2012). *ACRA's Inaugural ASEAN Regulator's Workshop*, ACRA.

The Relationship between Ethics and Corporate Governance, (16 Nov 2006). *CFO Rising Southeast Asia Conference*, The Oriental.

Fair Value Accounting, (04 May 2004). *ACCA Centenary Conference*, Singapore.

Invited Seminars, Talks and Lectures

An Illustrative Explanation of Changes in Ownership Interests, 15 Jan 2020. ISCA Breakfast Talk Series, ISCA House, Singapore

Overview of IFRS 9's Classification and Measurement of Financial Assets, 25 Oct 2019. CPA Australia Lunchtime Talk, CPA Australia, One Raffles Place, Singapore

Overview of FRS 115 Revenue from Contracts with Customers and FRS 116 Leases, 27 Sep 2019. Public Service Finance and Procurement Leadership Programme, Civil Service Institute, Jurong Town Hall Road

Special Issues in Lease Accounting, 20 Sep 2019. Moore Singapore Financial Reporting Seminar 2019, Suntec City Convention Centre, Singapore

Developments in IFRS Reporting, 25 Mar 2008. Presentation to Faculty from Petra Christian University, SMU

Overview of Exposure Draft on FRS for Small and Medium-sized Entities, 13 Feb 2007. ACCA Dinner Talk, SMU

Consultancy

SMU-IRAS Tax Academy, Singapore, Jul 2016 - Present

ACCA, Singapore, Jan 2012 - Present

Institute of Singapore Chartered Accountants of Singapore, Singapore, Jul 2005 - Present

Media Contributions and Citations

Learning Curve, ACCA Global, 01 Oct 2017

<http://www.accaglobal.com/us/en/member/member/accounting-business/2017/10/interviews/pearl-tan.html>

UNIVERSITY SERVICE

Singapore Management University

Moderator of Virtual Panel Discussion, SOA Discovery Day Moderator, Panel Discussion, Mar 2022

Invited Speaker, Accounting Masterclass Presentation: Business Combinations Under Common Control, Jan 2022

Moderator, SOA Discovery Day Moderator, Panel Discussion, Mar 2021

Invited Speaker, Accounting Masterclass Presentation: Impact of Covid-19 on Financial Reporting, Oct 2020

Invited Presenter, SOA Online Teaching Best Practice Sharing session, Jul 2020

Moderator, Panel Discussion, SOA Discovery Day Moderator, Panel Discussion, Mar 2020

Speaker and Presenter, Mock Teaching Session, SOA Discovery Day Speaker and Presenter, Mock Teaching Session, Mar 2019

Presenter, SOA Brown Bag Series, Revised Conceptual Framework of Financial Reporting - Implications for Practice, Aug 2018

Speaker and Presenter at Mock Teaching Session, SOA Discovery Day Speaker and Presenter, Mock Teaching Session, Mar 2018

Presenter, SOA Brown Bag Series A Review of IFRS Reforms, Sep 2017

Speaker and Presenter at Mock Teaching Session, SOA Discovery Day Speaker and Presenter, Mock Teaching Session, Apr 2017

Speaker, SOA Open House Presentation, Mar 2017

Co-Organizer, Teaching Excellence, SOA, Jun 2016

Presenter, SOA Brown Bag Series, Overview of the New Standards on Leases, Apr 2016

Panel Moderator, SOA Open House Presentation, Mar 2016

Presenter, SOA Brown Bag Series, The Impact of Recent Changes in IFRS on Group Reporting, Jul 2015

Presenter, SOA Value Added Talk Advanced Consolidation Workshop For Graduates, May 2015

Presenter, SOA Value Added Talk Advanced Consolidation Workshop for Graduates, Apr 2015

Panel Moderator, SOA Open House Presentation, Mar 2015

Faculty Mentor, SMU Teaching Excellence Peer Coach Program, Jan 2015 - Present

Presenter, SOA Brown Bag Series, Developments in Lease Accounting, Sep 2014

Presenter, SOA Value Added Advanced Consolidation Workshop (conducted jointly with Lim Chu Yeong), May 2014

Guest Speaker, Teaching Excellence Brown Bag Conversations, Instilling Discipline in Scholarship, Apr 2014

Speaker, SOA Open House Presentation, Mar 2014

Speaker, SOA Open House Presentation, Mar 2013

Coordinator, SOA Peer Evaluation and Review of Teaching (PERT), Jan 2013 - Present

Presenter, SOA Brown Bag Series, ED on Revenue from Contracts with Customers, Apr 2012

Speaker, SOA Open House Presentation, Mar 2012

Author, Development of Advanced Accounting Workbooks, Jan 2012 - Present

Member, Curriculum and Assurance of Learning (AOL) Committee, Jan 2012 - Present

Speaker, SOA Open House Presentation, Mar 2011

Developer, Development of on-line remedial session on consolidation and equity accounting using ECHO software, Jan 2011 - Feb 2011

Guest Speaker, Teaching Excellence Brown Bag Conversations, Oct 2010

Committee Member, Task Force for Review of Student Evaluation on Teaching (RESET), May 2010 - Present

Speaker, SOA Open House Presentation, Mar 2010

Guest Speaker, Youtube SMU Teaching Excellence Video, Mar 2010

Reviewer, Peer Evaluation and Review of Teaching, Jul 2009 - Present

Speaker, SOA Open House Presentation, Mar 2009

Participant, The World's Your Campus Video, Feb 2009

Participant, 2009 SMU Promotional Print Campaign, Feb 2009

Committee Member, School Evaluation Committee, Jan 2009 - Present

Member of the Judging Panel, Faculty Advisory Committee (Teaching and Learning), Oct 2008 - Dec 2012

Committee Member, Curriculum Workgroup for the AACSB Accreditation, Jan 2008 - Jan 2011

Committee Member, Steering Committee for the AACSB Accreditation, Jan 2008 - Jan 2011

Committee Member, Faculty Advisory Committee (Teaching and Learning), Jan 2008 - Dec 2012

Developer, Developed with CTE an e-learning module “The Deferred Tax Challenge” an animated feature on deferred taxes, Jan 2008 - Present

Presenter, SOA Brown Bag Series, Overview of ED/FRS SME, Oct 2007

Presenter, SOA Brown Bag Series, FRS Overview & Updates, Oct 2006

EXTERNAL SERVICE – PROFESSIONAL

Guest Speaker, ACCA, 2020

Guest Speaker, Institute of Chartered Accountants of Singapore, 2020

Reviewer Ad Hoc Reviewer, Feedback on Discussion Paper on Financial Instruments with Characteristics of Equity, International Accounting Standards Board, 2018

Reviewer Ad Hoc Reviewer, Feedback on Post-Implementation Review, IFRS 13 Fair Value Measurements, International Accounting Standards Board, 2017

Discussant, Roundtable on Disclosure Initiative, Accounting Standards Council- ISCA, 2017

Reviewer Ad Hoc Reviewer, Feedback on Post-Implementation Review SFRS 113 Fair Value Measurement, Accounting Standards Council, 2016

Reviewer Ad Hoc Reviewer, Feedback on the Exposure Draft(ED) on the Conceptual Framework for Financial Reporting, International Accounting Standards Board, 2015

Reviewer Ad Hoc Reviewer, Post Implementation Review, IFRS 3 Business Combinations, International Accounting Standards Board, 2014

Reviewer Ad Hoc Reviewer, Feedback on ED Revenue from Contracts with Customers, International Accounting Standards Board, 2012

Writer, Adaptation of ICAEW's Study Guide for Financial Reporting and Disclosure to Singapore FRS, Institute of Singapore Chartered Accounts (ISCA), 2012 - Present

Member, Focus Group on the Revenue Project, Institute of Certified Public Accountants of Singapore, 2012 - 2013

Reviewer Ad Hoc Reviewer, Feedback to Ministry of Finance on Proposed Amendments to the Companies Act: Account and Audit, Ministry of Finance, 2011

Reviewer Ad Hoc Reviewer, Feedback on ED IFRS 9, Hedge Accounting, International Accounting Standards Board, 2011

Member, Working Group on the Conceptual Framework Project, Accounting Standards Council, 2011 - Present

Reviewer Ad Hoc Reviewer, Feedback on ED Deferred Tax, Recovery of Underlying Assets, International Accounting Standards Board, 2010

Reviewer Ad Hoc Reviewer, Feedback on ED Financial Instruments: Fair Value Option for Financial Liabilities, International Accounting Standards Board, 2010

Reviewer Ad Hoc Reviewer, Feedback on ED Financial Instruments: Amortized Cost and Impairment, International Accounting Standards Board, 2010

Reviewer Ad Hoc Reviewer, Feedback on ED Measurement of Liabilities in IAS 37, International Accounting Standards Board, 2010

Reviewer Ad Hoc Reviewer, ED Measurement of Liabilities in IAS 37, Accounting Standards Council, 2010

Reviewer Ad Hoc Reviewer, Feedback on proposals by the Committee to Develop the Accountancy Sector, Accounting and Corporate Regulatory Authority, 2009

Reviewer Ad Hoc Reviewer, Feedback to Ministry of Finance on Proposed Amendments to the Companies Act: Account and Audit, Ministry of Finance, 2009

Reviewer Ad Hoc Reviewer, Feedback on Post-Implementation Review SFRS 113 Fair Value Measurement, Accounting Standards Council, 2009

Reviewer Ad Hoc Reviewer, Feedback on ED Financial Instruments: Classification and Measurement, Accounting Standards Council, 2009

Reviewer Ad Hoc Reviewer, Feedback on ED FRS Income Taxes, Accounting Standards Council, 2009

Reviewer Ad Hoc Reviewer, Feedback on IASB Improvements to IFRS, Accounting Standards Council, 2009

Reviewer Ad Hoc Reviewer, Feedback on IASB DP -Preliminary Views on Revenue Recognition in Contracts with Customers, Accounting Standards Council, 2009

Judge, Annual Report Award Working Committee, SGX-SIAS-ICPAS, 2009 - 2010

Member, Working Group on Financial Crisis Related Projects, Accounting Standards Council, 2009 - 2013

Discussant, The Case for Global Standards, ACCA Annual Conference 2008, ACCA, 2008

Discussant, "Issues Arising from the Revised IFRS 3 on Business Combinations" , IASB Regional Standard-Setter's Meeting 2008, 2008

Chairperson, ACCA Singapore Annual Conference 2007, ACCA, 2007

Reviewer Ad Hoc Reviewer, Feedback on ED/FRS SME, Accounting Standards Council, 2007

Moderator, Discussion Forum on FRS 39 Financial Instruments, ACCA, 2006

Chairperson, ACCA Singapore Annual Conference 2006, ACCA, 2006

Discussant, Forum on Quarterly Reporting, Accounting and Corporate Regulatory Authority, 2006

Member, Financial Reporting Committee, Institute of Singapore Chartered Accountants/Institute of Certified Public Accountants of Singapore, 2006 - 2014

Mentor, Mentorship Programme, CPA Australia, 2005 - Present

Reviewer Ad Hoc Reviewer, Feedback on proposed amendments to FRS 39, Council of Corporate Governance and Disclosure, 2004

Guest Speaker, ACCA Centenary Conference 2004, ACCA, 2004

Writer, Report and Recommendations on Proposed Standard on Accounting for Executive Stock Options, Institute of Certified Public Accountants of Singapore, 2000 - 2001

Member, Annual Report Award Committee, SGX-SIAS-ICPAS, 2000 - 2001

Writer, Report on Derivatives and Financial Instruments, Disclosure and Accounting Standards Committee, 2000

EXTERNAL SERVICE – PUBLIC SECTOR AND COMMUNITY SERVICE

Elder, Elders' and Deacons' Court, True Way Presbyterian Church - English Congregation, 2021 - Present

Task Force Member, Working Group on the Financial Instruments Project, Accounting Standards Council, 2018 - Present

Examiner, Singapore Chartered Accountants Qualification, Singapore Accountancy Council, 2016 - Present

Deacon, Elders' and Deacons' Court, True Way Presbyterian Church - English Congregation, 2015 - 2018

Member, Technical Advisory Panel, Accounting and Corporate Regulatory Authority, 2015 - Present

Board Member, Advisory Board on Accounting Standards for Statutory Boards, Ministry of Finance, 2014 - 2017

Member, Learning and Assessment Committee, Singapore Qualification Programme, Singapore Accountancy Council, 2013 - 2015

Guest Speaker, ACRA's Inaugural ASEAN Regulator's Workshop, Accounting and Corporate Regulatory Authority, 2012

Board Member, Board of Management, YWCA, 2011 - 2012

Officer Vice President, Finance Committee, YWCA, 2011 - 2012

Officer Vice President, Child Development Programme Committee, YWCA, 2010 - 2012

Member, Child Development Programme Committee, YWCA, 2009 - 2010

Guest Speaker, Developments in IFRS Reporting, Petra Christian University, Indonesia, 2008

Reviewer, Curriculum Review, Singapore Polytechnic, 2007

Member, Advisory Panel, Practice Monitoring Programme, Accounting and Corporate Regulatory Authority, 2005 - 2006

Member, Technical Advisory Panel, Accounting and Corporate Regulatory Authority, 2005 - 2006

Consultant, Consultancy on Technical Accounting Issues, Accountant-General's Department, 2005 - 2006

Volunteer, Free Community Tuition, True Way Presbyterian Church, 1999 - 2009

Chief Instructor, Goodwill Mission to teach International Accounting Standards in Sichuan, China, Medical Services International, 1995

Honorary Consultant, Consultancy on Technical Accounting Issues, Auditor-General's Office, 1993 - 1995