

Samuel T. Tan

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School of Accountancy
Singapore Management University

<http://www.samuelttan.com>
samueltan@smu.edu.sg

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). Revise and resubmit with the *Review of Accounting Studies*.

"Executive Lawyers and CEO Compensation" (with Wei Li and Rencheng Wang). Under review at *Contemporary Accounting Research*.

"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 Teaching Excellence Award Nominee	2024
SMU School of Accountancy Most Outstanding Teacher	2024
SMU School of Accountancy Dean's List for Teaching Excellence	2019–2024
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)	2024/2025 Term 1
ACCT 224 Financial Reporting & Analysis (Undergraduate)	2024/2025 Term 1
IDIS 702 Introduction to Interdisciplinary Study (Postgraduate), co-instructor	2024/2025 Term 1
ACCT 720 Research Topics in Accounting (Postgraduate), co-instructor	2023/2024 Term 2
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	2023–2024
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; Journal of Corporate Finance; Management Science; Review of Accounting Studies

External Conference Service

AAA Annual Meeting referee, discussant, and/or moderator	2015, 2018, 2019, 2024
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, 2023–2025
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
Mock Teaching at SMU Open House	2023, 2025 (planned)
Admissions interviewer for School of Accountancy	2019–2024
CTE Faculty Teaching Forum Reviewer	2023
SOA Outreach Accounting Challenge judge	2022–2023
SMU Futures Thinking Group	2020–2021
SOAR Accounting Symposium referee and/or moderator	2018, 2020–2022, 2024
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

"The SEC Revolving Door and Comment Letters" <i>Harvard Law School Forum on Corporate Governance</i>	June 5, 2023
"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 Magazine</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.