

Themín SUWARDY 郑明

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CAREER HIGHLIGHTS

(UPDATED FEBRUARY 2024)

- Academic appointment: Associate Professor of Accounting (Practice)
- Administrative leadership appointment: Associate Provost (Postgraduate Professional Education)
- Served 5 years (2016-2021) as Dean, Postgraduate Professional Programmes, 11 years (2002-2013) as Associate Dean (Curriculum and Teaching), School of Accountancy, 10 years (2006-2016) as founding Master of Professional Accounting programme director
- Significant involvement with accounting industry/profession, served as President of *CPA Australia – Singapore Division*, Vice-President of the *International Association of Accounting Educators and Researchers (IAAER)* and Governor of the *Institute of Internal Auditors Singapore (IIAS)*, with regular contributions on accounting issues to academia, professional bodies, industry and media
- Author of the Harrison-Horngren's *Financial Accounting: IFRS* (4 global editions: currently 12th), with sales of over 50,000 textbooks across Asia, Europe, Middle East and South Africa since 2010
- Over 20 SMU (university, school and program levels) and international teaching awards
- CPA Australia's Lifetime Achievement Award for "significant and distinguished service to the profession"

ACADEMIC AND PROFESSIONAL QUALIFICATIONS

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| 2009 | Fellow, Institute of Singapore Chartered Accountants |
| 2008 | Fellow, CPA Australia |
| 2000 | Doctor of Philosophy, Monash University, Australia |
| 1994 | Bachelor of Business (Accounting) (First Class Honours) & Bachelor of Computing (Information Systems), Monash University, Australia |

ACADEMIC APPOINTMENTS

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| 2001-present | School of Accountancy, Singapore Management University |
| • 2005-present: | Associate Professor of Accounting (Practice) |
| • 2016-present: | Dean, Postgraduate Professional Programmes (PGPP) |
| • 2015-2016: | Deputy Dean, Postgraduate Professional Programmes (PGPP) |
| • 2005-2016: | Master of Professional Accounting (MPA) Programme Director |
| • 2002-2013: | Associate Dean (Curriculum and Teaching) |
| • 2002-2005: | Assistant Professor (Practice) |
| • 2001-2002: | Assistant Professor (Tenure track) |
| 1994-2001 | Faculty of Business and Economics, Monash University, Australia |
| • 2000-2001: | Lecturer (Full-time appointment) |
| • 1994-1999: | Lecturer (Fractional 0.375 appointment) |

PROFESSIONAL AND INDUSTRY EXPERIENCE

- 2012-2015** **KPMG**
 Consultant to the KPMG Institutes and KPMG Global Forensics, worked on (1) data analytics framework and techniques for the KPMG Forensic Team, (2) KPMG-SMU 2014 Fraud Survey, (3) KPMG Global Anti-Bribery and Corruption Study

AWARDS AND RECOGNITIONS

- 2018 SMU EMBA Class of Most Outstanding Faculty Award (also 2016, 2013, 2012)
 2017 IBM Faculty Award
 2017 MPA Most Outstanding Teacher
 2016 SMU Best MBA Teacher (Core) Award (also 2014, 2013, 2012, 2010, 2009)
 2015 CPA Australia's Lifetime Achievement Award
 2013 SMU Postgraduate Professional Education Teaching Excellence Award
 2013 SMU School of Accountancy Service Award
 2012 Honourable mention for BEA Sanders/AICPA 2012 Teaching Innovation Award
 2011 Republic of Singapore's Public Administration Medal (Bronze)
 2011 Heroes of Philanthropy (with Febrita Suwardy), *Forbes Asia Magazine*, 18 July 2011
 2010 SMU Distinguished Teacher Award
 2010 CEEMAN Award for Management Teaching
 2006 "Virtual Canvas", MIS Asia's Best IT-Enabler in Education

PUBLICATIONS HIGHLIGHTS

Journals

- Lim CY, **Suwardy T** and Zhang T (2023), "Audit Adjustments and the Discontinuity in Earnings Distribution Around Zero", *Pacific Accounting Review*, 35(5): 746-772.
- **Suwardy T**, Tomar A and Das N (2021), "Gearing up Higher Education for a More Resilient Future post COVID-19", *Internationalisation of Higher Education – Policy and Practice*, 2(2): pp. 23-35.
- **Suwardy T** (2020) in Sangster A, Stoner G and Flood B "Insights into Accounting Education in a COVID-19 World", *Accounting Education*, pp97-99, doi.org/10.1080/09639284.2020.1808487
- Wang JW, Kusnadi Y, Leong KS and **Suwardy T** (2016), "Audit Committees and Financial Reporting Quality in Singapore", *Journal of Business Ethics*, 139(1): 197-214.
- Stoner G, and **Suwardy T** (2016) "Thoughts from the IAAER's 12th World Congress of Accounting Educators and Researchers", *Accounting Education*, 25(4): 287-290.
- Seow PS, Pan G and **Suwardy, T**, (2016), "Detecting Financial Statement Fraud using Digital Analysis: A Validation and Extension of Debreceeny and Gray's (2010) Techniques", *Journal of Forensic and Investigative Accounting*, 8(3): 501-514.
- de Lange P, Jackling B and **Suwardy, T**, (2015), "Continuing Professional Development in the Accounting Profession: Evidence from the Asia Pacific Region", *Accounting Education: An International Journal*, 24(1): 41-56.
- **Suwardy T**, Pan G, Seow PS (2013), "Using Digital Storytelling to Engage Student Learning", *Accounting Education: An International Journal*, Vol 22(2): pp 109-124.

Books

- Thomas, CW, Tiez WM, **Suwardy, T**, et al. (2023), "Financial Accounting: International Financial Reporting Standards", 12th global edition, about 800 pages, Pearson Education.
- Harrison WT, Horngren CT, Thomas CB, Tietz WB and **Suwardy T** (2018), "Financial Accounting: International Financial Reporting Standards", 11th global edition, about 800 pages, Pearson Education.

- **Suwardy T** and Wang JW (editors) (2013), "Getting Your Accounting Right", CPA Australia, Singapore, 135 pages, ISBN: 9-789810-766634.
- **Suwardy T** and Pan G (editors) (2012), "Accounting & Productivity: Answering the Big Questions", CPA Australia, Singapore, 135 pages, ISBN: 9-789810-730049.

Business Media bylines

- Chong S and **Suwardy T** (2022), "Time to make ESG disclosures work", *The Business Times*, 9 Jun.
- **Suwardy T** (2021), "Accounting for a hopeful world", *The Business Times*, 10 Nov.
- **Suwardy T** and Yong, M. (2021), "Creating exceptional customer experience with data", *The Business Times*, 27 Sept.
- **Suwardy T** and Yong, M. (2021), "Robust and ethical data governance critical to growth in digital age", *The Business Times*, 20 Sept.
- **Suwardy T** (2020), "CFOs play crucial role in surviving Covid-19 crisis", *The Business Times*, 24 Jun.
- **Suwardy T** (2019), "Much Ado About Audit Opinions", *The Business Times*, 30 May.
- **Suwardy T** (2019), "Corporate governance: avoid the groupthink pitfall", *The Business Times*, 29 Mar.
- **Suwardy T**, Ho YK and Keung E (2019), "Deciphering financial statements in annual reports", *The Straits Times*, 30 Sept.
- Keung E, **Suwardy T** and Ho YK (2019), "More than the bottom line", *The Straits Times*, 7 Oct.
- Ho YK, **Suwardy T** and Keung E (2019), "Uses and Limitations of valuations", *The Straits Times*, 14 Oct.
- **Suwardy T** (2019), "Much Ado About Audit Opinions", *The Business Times*, 30 May, p. 29.
- **Suwardy T** (2019), "Corporate governance: avoid the groupthink pitfall", *The Business Times*, 29 Mar, p. 19.

Other Publications

- Ow Yong TL, **Suwardy T** and Leow V (2023), "GIG v Comptroller of Goods and Services Tax [2023] SGGST 2", *GSTBR Grounds of Decisions*, 29 Dec 2023.
- Yap K, **Suwardy T** and Choong S (2022), "GEV v Comptroller of Goods and Services Tax [2002] SGGST 1", *GSTBR Grounds of Decisions*, 6 Jun 2022.
- Yap K, **Suwardy T** and Tan A (2021), "GDY vs Comptroller of Goods and Services Tax [2021] SGGST 1" *GSTBR Grounds of Decisions*, 29 Jun 2021.
- **Suwardy T** and Lim CY (2022), "Audit Adjustment Matter: What they revealed about companies' financial reporting", available at [ACRA](#)
- **Suwardy T**, Yong M, and ACRA (2015) "Deepening the Audit Quality Conversation", ACRA-CPA Australia
- **Suwardy T**, Seow PS, and Pan G (2015) with KPMG International, "Anti-Bribery and Corruption: Rising to the challenge in the age of globalization"
- **Suwardy T**, Seow J and Lim CY, "Audit Adjustments Matter", research report presented at ACRA's 2014 Public Accountants Conference, Singapore, Aug 2014.
- Seow PS, Pan G and **Suwardy T**, "KPMG-SMU 2014 Singapore Fraud Survey", research report in collaboration with KPMG Singapore, July 2014.

EXTERNAL SERVICES HIGHLIGHTS

- 2009-present International Association of Accounting Education and Research (IAAER): Vice President-at-large (2024-present), Vice President (Education) 2022-2023, Vice President (Membership) 2010-2013, Vice President (World Congress) 2009-2010
- 2015-present Advisory Panel, Financial Reporting module, CPA Australia

- 2016-present Board of Directors, SATA CommHealth: Vice Chair (from 2020) and Chair of Investment and Finance Committee (2018-2022)
- 2019-present Board of Directors, Graduate Management Admission Council: Chair of Membership Committee (2020-2023), Chair of the Board of Directors (2023-2025)
- 2019-present Goods and Services Tax Board of Review
- 2022-present International Panel on Accounting Education (IPAE, part of IFAC)
- 2008-2023 Joint University Committee (Chair), CPA Australia (Singapore)
- 2007-2015 CPA Australia (Singapore Division): Council Member (2007-2015), Deputy President (2010-2012), President (2013-2014)
- 2009-2015 The Community Foundation of Singapore, Audit Committee, Member
- 2009-2011 The Institute of Internal Auditor Singapore, Governor

REFEREES

- Prof Lily Kong, President lilykong@smu.edu.sg (+65) 6828-1940
- Prof Timothy Clark, Provost timothyclark@smu.edu.sg (+65) 6828-0013
- Prof Venky Shankararaman venks@smu.edu.sg (+65) 6828-0931

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