

# Themine SUWARDY 郑明

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## CAREER HIGHLIGHTS

(UPDATED JAN 2026)

- Academic appointment: Associate Professor of Accounting (Practice)
- Administrative leadership appointment: Associate Provost, Postgraduate Professional Education (from 2021), previously Dean, Postgraduate Professional Programmes (2016-2021)
- Served 11 years (2002-2013) as Associate Dean (Curriculum and Teaching), School of Accountancy
- Served 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* (3 global editions: currently 12<sup>th</sup>), 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/recognitions
- Member of GMAC Board of Directors (2019-2026) and Chairman of the Board (2023-2025).
- Member of SATA Board of Directors (2018 to present) and Vice Chairman (2020 to present)
- CPA Australia's *Lifetime Achievement Award* for "significant and distinguished service to the profession"

## ACADEMIC AND PROFESSIONAL QUALIFICATIONS

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|------|--|
| 2015 | Fellow, Institute of Certified Management Accountants (ICMA Australia)   |
| 2009 | Fellow, Institute of Singapore Chartered Accountants (ISCA)  |
| 2008 | Fellow, CPA Australia  |
| 2000 | Doctor of Philosophy, Monash University, Australia<br>"Competition: Its Effect on Information Technology Usage and Applications in Listed Australian Companies" (Dissertation Advisor: Professor Janek Ratnatunga) |
| 1994 | Bachelor of Business (Accounting) (First Class Honours) & Bachelor of Computing (Information Systems), Monash University, Australia  |

## ACADEMIC APPOINTMENTS

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|---------------------|--|
| <b>2001-present</b> | <b>Singapore Management University</b>                                 |
| • 2021-present:     | Associate Provost (Postgraduate Professional Education)                |
| • 2005-present:     | Associate Professor of Accounting (Practice), School of Accountancy    |
| • 2016-2021:        | Dean, Postgraduate Professional Programmes                             |
| • 2015-2016:        | Deputy Dean, Postgraduate Professional Programmes                      |
| • 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)                                     |
| <b>1994-2001</b>    | <b>Faculty of Business and Economics, Monash University, Australia</b> |
| • 2000-2001:        | Lecturer (Full-time appointment)                                       |
| • 1994-1999:        | Lecturer (Fractional 0.375 appointment)                                |

## PROFESSIONAL AND INDUSTRY EXPERIENCE

<b>2012-2013</b>	<b>KPMG (Singapore)</b> Consultant to the KPMG Institutes, worked on data analytics framework and techniques for the KPMG Forensic Team
<b>1990-1994</b>	<b>KPMG Peat Marwick (Australia)</b> From Audit Assistant to Senior Audit Assistant over 4 peak periods employment (Dec to Feb each year). Clients include Grand Hyatt Bali, Standard Chartered Bank, Hong Kong Shanghai Banking Corp, and Allianz Insurance.

## AWARDS AND GRANTS

*Teaching and Pedagogy-related (multi-year, then single awards)*

4 x Most outstanding EMBA Faculty for 2018, 2016, 2013, 2012

6 x Most outstanding MBA Teacher (Core) 2016, 2014, 2013, 2012, 2010, 2009

2017 Most Outstanding MPA Teacher

2013 SMU Postgraduate Professional Education Teaching Excellence Award

*Other Recognitions, Awards and Grants*

2017 IBM Faculty Award

2016 SMU School of Accountancy Long Service Award (MPA 2005-2016)

2015 CPA Australia's Lifetime Achievement Award

2013 SMU School of Accountancy Service Award

2011 Republic of Singapore's Public Administration Medal (Bronze)

2011 Heroes of Philanthropy (with Febrita Suwardy), *Forbes Asia Magazine*, 18 July 2011

2006 "Virtual Canvas", MIS Asia's Best IT-Enabler in Education

## RECENT PUBLICATIONS

- Koh, A, Cheah SM and **Suwardy, T** (2024), "Overseas Vendor Registration Regime: Singapore's Goods and Services Tax on the Digital Economy", Singapore Management University (SMU-24-0030) and accompanying teaching note to the case (SMU-24-0030TN)
- Thomas, CW, Tiez WM, **Suwardy, T**, et al. (2024), "Financial Accounting: International Financial Reporting Standards", 12<sup>th</sup> global edition, Pearson Education.
- 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.
- Chong, S and **Suwardy, T** (2022), "Time to make ESG disclosures work", *The Business Times*, 9 Jun.
- Suwardy, T** and Lim CY (2022), "Audit Adjustment Matter: What they revealed about companies' financial reporting", in collaboration with [ACRA](#)
- 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*, 2021(2): pp. 23-35.
- 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) 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
- Suwardy, T** (2020), "CFOs play a 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 March, p. 19.
- 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 12<sup>th</sup> 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 Debrecey 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.

## OTHER PROFESSIONAL CONTRIBUTIONS

- “[Driving Audit Quality: Designing Next-Generation Audit Quality Indicators](#)”, as subject-matter expert, partnering with ACRA, Dec 2025
- “[Capacity Building for Sustainability Reporting and Assurance](#)”, as university sector representative on the Green Skills Committee, 2024

## EXTERNAL APPOINTMENTS

- 2019-2026 Board of Directors (Chair 2023-2025, Chair Emeritus 2025-2026)  
*Graduate Management Admission Council (GMAC)*
- 2022-2025 Vice President (Education), *International Association of Accounting Education and Research (IAAER)*
- 2022-2025 *International Panel on Accounting Education (IPAE, part of IFAC)*
- 2023-present Chair of Membership Committee, *CPA Australia (Singapore)*
- 2019-present Editorial Board, *Australian Accounting Review*
- 2018-present Board of Directors (Vice Chairman since 2020), *SATA CommHealth*
- 2018-2024 Member, *Goods and Services Tax Board of Review, Ministry of Finance, Singapore*
- 2011-present Advisory Panel for Financial Accounting (CPA Program), *CPA Australia*
- 2002-present Editorial Review Board, *Journal of Applied Management Accounting Research*
- 2013-2018 Associate Editor, *Accounting Education: An International Journal*
- 2013-2014 President of CPA Australia (Singapore Division)