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PROFESSIONAL EMPLOYMENT

Peking University Associate Professor of Accounting	2017-present
Singapore Management University Assistant Professor of Accounting	2008-2017
Singapore Management University Lecturer of Accounting	2002-2003
Singapore Airlines Financial Analyst / Regional Accountant	1999-2002

EDUCATION

PhD in Business Administration (Accounting) Duke University, USA	2008
Bachelor of Accountancy (First Class Honours) Nanyang Technological University, Singapore - Professor Tan Teck Meng Gold Medal - OCBC Book Prize	1999

RESEARCH AND TEACHING INTERESTS

Research Interest

Fair value accounting, standard setting issues, earnings quality, analysts, valuation, corporate governance, disclosures

Teaching Interest

Intermediate Financial Accounting, Financial Statement Analysis, Financial Accounting, Managerial Accounting, Business Ethics

RESEARCH PAPERS

Publications

“An Examination of the Statistical Significance and Economic Relevance of Profitability and Earnings Forecasts from Models and Analysts”, with Mark Evans and Kenneth Njoroge, *Contemporary Accounting Research*, forthcoming.

“Voluntary Fair Value Disclosures Beyond SFAS 157’s Three-Level Estimates”, with Sung Gon Chung, Beng Wee Goh and Jeffrey Ng, *Review of Accounting Studies*, (2017), 22: 430-468.

“Regulatory Pressure and Income Smoothing in Banks in Response to Anticipated Changes to the Basel II Accord”, with Chu Yeong Lim, *China Journal of Accounting Research*, (2017), 10: 9-32.

“Theory and Practice of the Conceptual Framework: Evidence from the Field”, with Chu Yeong Lim and Pearl Tan, *Advances in Accounting*, (2016), 35: 62-74.

“The Effect of Statement of Financial Accounting Standards No. 157 Fair Value Measurements on Analysts’ Information Environment”, with Orie Barron and Sung Gon Chung, *Journal of Accounting and Public Policy*, (2016), 35 (4): 395-416.

“The Effect of Board Independence on Information Asymmetry”, with Beng Wee Goh, Jimmy Lee and Jeffrey Ng, *European Accounting Review*, (2016), 25 (1): 155-182.

“Market Pricing of Banks’ Fair Value Assets Reported under SFAS 157 since the 2008 Financial Crisis”, with Beng Wee Goh, Dan Li and Jeffrey Ng, *Journal of Accounting and Public Policy*, (2015), 34 (2): 129-145.

Working Papers

“Valuation Implications of FAS 159 Reported Gains and Losses from Fair Value Accounting for Liabilities”, with Gerald Lobo and Sung Gon Chung

"Differences in the Reliability of Fair Value Hierarchy Measurements: A Cross-Country Study", with Chu Yeong Lim, Jeffrey Ng and Gary Pan

"Trust in Fair Value Accounting: Evidence from the Field", with Chu Yeong Lim, Jeffrey Ng and Gary Pan

“Examining the Informational Role of Analysts’ Forecasts and its Impact on the Post-Earnings-Announcement-Drift”, with Michael Clement and Joonho Lee

Work in Progress

“Banking and Basel III Accord”, with Chu Yeong Lim, Pearpilai Jutasompakorn and Tharindra Ranasinghe

"R&D Accounting in China", with Dengjin Zheng

EXECUTIVE TEACHING

Guest speaker (Global Diploma Program in Economics) – Kyushu University	2017
Guest speaker (Global Business Science Program) – Kyushu University	2017
Guest speaker (Double Degree Program in Finance and Accounting) – Kozminski University	2017
Trainer - Institute of Singapore Chartered Accountants	2017
ISCA-SMU Financial Controllership Immersion Program	2014

PROFESSIONAL SERVICES AND SELECTED MEMBERSHIP

Professional Affiliations: Chartered Accountant (CA), Singapore; Certified Public Accountant (CPA), Australia, Chartered Financial Analyst (CFA), USA

Membership: American Accounting Association, European Accounting Association, Chinese Accounting Professors' Association of North America

Reviewer: Review of Accounting Studies, Journal of Accounting, Auditing and Finance, Journal of Business, Finance and Accounting, European Accounting Review, Review of Quantitative Finance and Accounting, Advances in Accounting, Managerial Auditing Journal, Emerging Markets Finance and Trade, Asian Review of Accounting, American Accounting Association

Discussant: 2017 ICOAF Conference, 29th Australasian Finance and Banking Conference, 2016 AAA FARS Midyear Meeting, 2015 Accounting Theory and Practice Conference, 2014 Annual PBFEM Conference, 2009 AAA Annual Meeting

Other Services: American Accounting Association International Relations Committee Member - International Regional Liaison (Hong Kong/Singapore) 2012/13
Candidate Programs Committee Member – CFA Society (Singapore) 2015/16
Finance Advisor (Advisory Board) – Brahm Centre (not-for-profit organization) 2016/17

ACADEMIC AWARDS AND GRANTS

Best Paper Award – Third International Conference of Accounting and Finance	2017
Best Paper Award – CJAR Symposium on Banking and Corporate Finance	2016
Erasmus ⁺ Scholarship for Faculty Exchange	2016
MOE Tier 2 Research Grant (MOE2014-T2-2-137) – S\$170,246	2015
SMU Research Grant (11-C206-SMU-001) – S\$6,727	2011
IAAER/KPMG Foundation Research Grant – US\$25,000	2010
Chicago Quantitative Alliance Academic Competition Prize	2009
SMU Research Grant (08-C206-SMU-009) – S\$17,316	2008

INTERNATIONAL CONFERENCES

2017

- Third International Conference on Accounting and Finance (Danang, Vietnam)
- Journal of Law, Finance, and Accounting (JLFA) Conference (Hong Kong)
- 40th European Accounting Association Annual Congress (Valencia, Spain)
- 7th International Conference of the Japanese Accounting Review (Kobe, Japan)

2016

- 29th Australasian Finance and Banking Conference (Sydney, Australia)
- American Accounting Association Annual Meeting (New York, USA)
- Accounting and Finance Association of Australia and New Zealand Annual Conference (Gold Coast, Australia)
- Tsinghua University International Corporate Governance Conference (Beijing, China)
- 24th Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management (Hsinchu, Taiwan)
- China Journal of Accounting Symposium on Bank Deregulation and Corporate Finance (Guangzhou, China)
- American Accounting Association Mid-year FARS Meeting (Newport Beach, USA)
- Journal of Contemporary Accounting and Economics Symposium (Bangkok, Thailand)

2015

- IAAER Conference of Accounting Theory and Practice (Tainan, Taiwan)
- SMU/SNU/KAIST/Korea/Yonsei Five School Symposium (Seoul, Korea)
- Accounting & Finance/IASB Research Forum (Hong Kong)
- MIT Asia Conference in Accounting (Shenzhen, China)
- 38th European Accounting Association Annual Congress (Glasgow, UK)

2014

- Accounting Organizations & Society Conference on Accounting Estimates (Chicago, USA)
- Duke/UNC Fall Camp (Durham, USA)
- 22nd Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management (Nagoya, Japan)
- Annual Accounting Association Annual Meeting (Atlanta, USA)

2013

- American Accounting Association Annual Meeting (Anaheim, USA)
- 21st Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management (Melbourne, Australia)
- 36th European Accounting Association Annual Congress (Paris, France)
- American Accounting Association Mid-year FARS Meeting (Chicago, USA)
- Journal of Contemporary Accounting and Economics Symposium (Hong Kong)

INTERNATIONAL CONFERENCES

2012

- American Accounting Association Annual Meeting (Washington, DC)

2011

- American Accounting Association Annual Meeting (Denver, USA)
- 34th European Accounting Association Annual Congress (Rome, Italy)

2010

- 11th World Congress of Accounting Educators and Research (Singapore)
- American Accounting Association Annual Meeting (San Francisco, USA)
- 33rd European Accounting Association Annual Congress (Istanbul, Turkey)
- American Accounting Association Mid-year FARS Meeting (San Diego, USA)
- American Accounting Association Mid-year IAS Meeting (Palm Springs, USA)

2009

- American Accounting Association Annual Meeting (New York, USA)
- 33rd European Accounting Association Annual Congress (Tampere, Finland)
- American Accounting Association Mid-year FARS Meeting (New Orleans, USA)

2008

- 19th Annual Conference on Financial Economics and Accounting (Austin, USA)

INVITED RESEARCH WORKSHOPS

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| ▪ Kyushu University | 2017 |
| ▪ Peking University | 2016 |
| ▪ Chinese University of Hong Kong | 2016 |
| ▪ Hong Kong Polytechnic University | 2016 |
| ▪ Sun Yat-sen University | 2015 |
| ▪ Tsinghua University | 2014 |
| ▪ Xiamen University | 2013 |

INVITED INDUSTRY TALKS

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| ▪ Singapore Accountancy Convention (invited speaker) | 2014 |
| ▪ Ernst & Young 3rd Annual Global Hedge Fund Symposium (invited panelist) | 2009 |