CHNG, Chee Kiong



Biodata

Sex: MaleMarital Status: MarriedNationality: Singapore

Education

- 2000 Ph.D. (Commerce/Accounting) from University of Queensland, Australia
- 1986 Bachelor of Accountancy (2nd Upper Hons) from National University of Singapore

Professional Qualifications

- Since Jul 2013 Chartered Accountant of the Institute of Singapore Chartered Accountants (ISCA)
- 1990 to Jun 2013 Certified Public Accountant (Non-Practising) of the Institute of Certified Public Accountants of Singapore (ICPAS)
- Since 2009 Fellow Certified Public Accountant of Certified Public Accountants of Australia (CPA Australia)

Languages

Spoken/written: English (excellent) and Mandarin/Chinese (good)

Current & Previous Employment History

Jun 1990 – current

NUS Business School, National University of Singapore (NUS)

Associate Professor of Accounting (Educator Track) since Jan 2015.

Previous appointments: Senior Tutor (1990–1998), Teaching Assistant (1999), Teaching Fellow (2000–2002), Lecturer (2003), Senior Lecturer (2004 to Jun 2009), Associate Professor of Accounting (Teaching Track) (Jul 2009 to Dec 2014).

Confidential Page 1 of 6

Modules taught over the years were: Financial Accounting (both BBA and MBA programmes), Managerial Accounting (BBA programme), Corporate Accounting and Reporting (BBA programme), Finance (BBA programme) and Financial Statement Analysis (M.Sc. Applied Finance programme). Currently teaches Advanced Corporate Accounting & Reporting (BBA Accountancy programme),

<u>Jun 1988 – Jun 1990</u>

Ngee Ann Polytechnic

 Lecturer and tutor for Diploma in Accountancy programme: Singapore Taxation; Cost & Management Accounting; and Accounting.

April 1986 - Jun 1988

Arthur Andersen & Co

 Tax Accountant. Performed tax compliance and tax advisory work for individual and corporate clients.

Apr 1982 - Jun 1983

Singapore Police Force

Inspector of Police (full-time National Service). Last posting as a training development officer.
 Awarded Police Commissioner's Commendation Certificate for excellent work.

Teaching Achievements

(A) Awards & student ratings

Awarded NUS university-level Annual Teaching Excellence Award (ATEA) for 2004/05, 2005/06 and 2007/08. Admitted into the ATEA Honour Roll in 2009, having won the ATEA for three times. Henceforth, not eligible for the ATEA from 2010 to 2014.

Nevertheless, continue to maintain a high level of effectiveness in teaching, as evidenced by student ratings for the last three academic years:

Module: ACC 3606/3704 Advanced Corporate Accounting & Reporting

Academic Year	Semester	Computed overall effectiveness score (5-point scale) *
2017/18	1	4.5
2018/19	1	4.6
2018/19	2	4.5
2019/20	1	4.3
2019/20	2	4.6

^{*} The corresponding Department's and School's mean overall effectiveness scores over these three years ranged from 4.1 to 4.2.

- Awarded NUS Business School Best MBA Teacher Award (by graduating students) in 2007.
- Awarded NUS Business School's Outstanding Educator Award: 2002/03 (Faculty and Department levels); 2007/08 (Faculty level).

Confidential Page 2 of 6

Teaching Achievements (continued)

(B) Leadership roles in development of modules and curriculum

In Mar 2005, together with Prof Ho Yew Kee, submitted the "white paper" to call for the reintroduction of the accountancy degree programme in the School. This was accepted by NUS management and led on to a major role in shaping the new curriculum and new processes. The first cohort of students was accepted in Aug 2006. Following this, took on a leading role to obtain professional accreditation for the programme in Dec 2007.

In the 2009 BBA Program Review, played a leading role to integrate the BBA Acc curriculum with the new BBA curriculum.

In the 2013 BBA Acc Curriculum Review, was involved in an ex-officio capacity.

In the 2016 BBA Review Committee and BBA Acc Review Committee, was a key member.

2016-2018 Chaired the BBA/BBA Acc Curriculum Implementation Committee to roll-out the new curricula.

- In 2009, developed a new module from scratch: ACC3606 Advanced Corporate Accounting & Reporting. This is an important core module for all BBA Acc students.
- As Vice-Dean of Undergraduate Studies since 2012, oversees the curricula of BBA, BBA Acc and (up till Jul 2017) MSc (Management) programmes.
- As Vice-Dean of Undergraduate Studies since 2012, represents the School in NUS-level educational initiatives and reform through membership in NUS-level Senate, University Committee on Educational Policy (UCEP) and Board of Undergraduate Studies (BUS).

(C) Contributions to teaching materials and pedagogy

- Case Study: HTL International: A Buyout Offer with a Profit Guarantee (2019). Ruth S K Tan, Chee Kiong Chng, Zsuzsa R. Hsuzár, Weina Zhang. IVEY Case Publishing. No. 9B19N019
- Book: Financial Accounting in Singapore & Malaysia. Pearson Prentice-Hall (2005). Co-authors: Harrison, W T; Horngren, C T; Ismail, Z; Samad, F and Mak Y T.

This book is an adaptation of a popular U.S. textbook. It was adopted primarily in NUS from 2005 to 2009 and is no longer in print as another set of authors has taken over.

<u>E-journal article</u>: Accounting implications of the Singapore Companies (Amendment) Act 2005. ACCA Student Accountant, April 2007 issue.

This article was commissioned by Association of Chartered Certified Accountants (ACCA) as part of self-study materials for a few thousand Singapore candidates sitting for the ACCA exams from 2007 to 2010. It was also used internally by NUS students.

Online homework assignments: The first faculty in the Department and probably in the School to introduce online homework assignments in 2006 for BBA students reading financial accounting. The homework were designed based on online homework packages of Prentice-Hall and later McGraw-Hill. Today, many accounting and other colleagues have followed suit for their modules.

Confidential Page 3 of 6

Teaching Achievements (continued)

(D) External recognition

- 2018: External Assessor for the Advanced Financial Reporting module (ACC302) in the Bachelor of Accountancy programme offered by the Singapore University of Social Sciences.
- 2017: Part of a 7-member review panel for the Diploma in Accountancy course offered by the Singapore Polytechnic.
- 2017: Part of a 3-member international panel appointed by Chinese University of Hong Kong Business School to conduct a peer review of its undergraduate programmes (more than 10). Review started in March and completed in April. The other two reviewers were from U of Texas McCombs School of Business and U of Michigan Ross School of Business.
- 2011 2013: External Examiner for the Diploma in Accountancy course offered by the School of Business & Accountancy of Ngee Ann Polytechnic for academic years 2011/12 and 2012/13 (for financial accounting and managerial accounting papers).
- Jul to Dec 2011: Member of the SAA Global Education (SAA-GE) Academic Board. SAA-GE is the training arm of ICPAS and is a major provider in Singapore of training for the ACCA examinations. The Academic Board develops, facilitates and reviews policies and procedures to ensure academic quality and rigour. [Note: Had to step down due to potential conflict of interests upon appointment as Vice-Dean of Undergraduate Studies.]
- From 2004 to Jun 2011: Singapore Inspector for the ACCA's Certified Accounting Technician Examination's Paper T6 (SGP) Drafting Financial Statements. From 2007 to Jun 2011: also Singapore Inspector of the ACCA Professional Examination's Paper F3 (SGP) Financial Accounting.

Major Service Contributions in NUS

- Current: Vice-Dean (Undergraduate Studies) of NUS Business School since Jan 2012, and by virtue of this appointment, also serves on the NUS-level Senate, University Committee on Educational Policy (UCEP) and Board of Undergraduate Studies (BUS).
- Deputy Head of the Department of Accounting (Aug 2009 to Dec 2011). Had responsibility over Accountancy students, curriculum, part-time faculty and operations.
- Chairman of the School's Faculty Teaching and Service Committee (Jul 2009 to Dec 2011), which selects excellent teachers and service contributors at the School level.
- Chairman of the Department's Workload Allocation & Teaching Review Committee (2007 to 2011).

Confidential Page 4 of 6

Other Professional Work

- 2017 to 2018: Member of the Education Committee of the Singapore Division of CPA Australia. This Committee allows CPA Australia to work with the tertiary institutions in Singapore in a coordinated approach.
- 2011 to 2014: Member of the CFO committee of the Singapore Division of CPA Australia. This Committee plans and organizes continuing professional development seminars and talks for CFO members of CPA Australia.
- One of founding members of the Corporate Governance & Financial Reporting Centre (CGFRC) hosted by the then Department of Finance & Accounting, NUS, from Oct 2002 to 2010. Has served as Publications Manager of Centre and member of the Centre's Editorial Board. (Note: Centre ceased operations in 2010.)
- Executive teaching: NUS General Management Programme (since 2007), NUS Accounting & Finance Programme for Non-Financial Managers (since 2007), AGO-NUS Executive Programme in Performance Audit (2009), Mitsui-NUS Management Programme (2010 and 2011), SJI-NUS World Class Executive Development Programme (2012 and 2013), AEON-NUS New Management Programme (2017) and Sompo-NUS World Class Executive Development Programme (2019).

Publications

- <u>Case Study</u>: HTL International: A Buyout Offer with a Profit Guarantee (2019). Ruth S K Tan,
 Chee Kiong Chng, Zsuzsa R. Hsuzár, Weina Zhang. IVEY Case Publishing. No. 9B19N019
- Research Monograph: Accounting Trends in Singapore A study of Top 100 SGX-Listed Companies. Association of Chartered Certified Accountants (ACCA) and NUS Corporate Governance & Financial Reporting Centre (CGFRC), September 2007. Co-author: Ho Yew Kee.
- <u>E-journal article</u>: Accounting implications of the Singapore Companies (Amendment) Act 2005.
 ACCA Student Accountant, April 2007 issue.
- <u>Journal article</u>: The predictive value of earnings, cash flows and accruals in the period surrounding the Asian financial crisis: Evidence from Hong Kong, Malaysia, Singapore & Thailand. Journal of International Financial Management & Accounting, Autumn (Oct) 2005 issue. Co-authors: Eng, L L and Nabar, S.
- Book: Financial Accounting in Singapore & Malaysia. Pearson Prentice-Hall (2005). Co-authors: Harrison, W T; Horngren, C T; Ismail, Z; Samad, F and Mak Y T.
- <u>Chapter in Book</u>: Using stock options as compensation in From Conformance to Performance, edited by Mak Y T. McGraw-Hill (2005). Co-authors: Mak Y T; Ho, Y K and Tan S K.
- Special Report: Benefits, Costs and Implementation of Quarterly Reporting as Issue 3 of Corporate Governance Executive (Sep 2003) published by NUS Corporate Governance & Financial Reporting Centre. Co-author: Cheng N S.
- Journal article: Exercising vested stock options. Pulses (Nov 2000). Co-authors: Ho Y K and Mak Y T.

Confidential Page 5 of 6

- Conference paper: Information Content of Earnings, Cash Flow, Accruals and Residual Income in the Period Surrounding the Asian Financial Crisis: Evidence from Hong Kong, Malaysia, Singapore and Thailand (April 2002), presented at the 9th IAAER World Congress of Accounting Educators in Hong Kong (November 2002). Received one of Best Papers Award. Co-authors: Eng L L and Sim P C.
- <u>Conference paper</u>: Board independence and the shielding of CEO pay from unusual transactions (Feb 2002), presented at the AAANZ conference in Perth, Australia in July 2002.
- <u>Conference paper</u>: Corporate Governance Practices and Disclosures in Singapore: An Update presented at OECD/World Bank 2nd Asian Roundtable on Corporate Governance (Jun 2000). Co-author: Mak Y T.
- PhD thesis: The effects of abnormal items and extraordinary items on Australian CEOs' remuneration (Feb 2000).

Dated: 31 Aug 2020

Confidential Page 6 of 6