

CHENG Nam Sang

Associate Professor of Accounting (Practice)
Ph.D. University of Bradford

M.Sc. London School of Economics and Political Science, University of London,
B.Sc. (Hons), University of Warwick
FCA, ICAEW
FCPA, Australia
CPA, Singapore

Dr Cheng Nam Sang, a member of the Institute of Chartered Accountants in England and Wales, CPA Australia and the Institute of Certified Public Accountants of Singapore, has a good mix of industrial and academic experience. Prior to joining SMU in July 2008, he was involved in fund raising and mergers & acquisitions advisory work and had held senior positions (COO, CFO, and audit and remuneration committees' chairman) in Singapore listed companies. His audit experience from one of the big four accountancy firms at its UK and Singapore offices provided him with solid foundation and a wide range of industrial exposure for his career advancement.

Dr Cheng has also taught in National University of Singapore and University of Bradford where he got his PhD while having a full-time post there. He has published a number of quality academic papers including those in *Journal of Business Finance & Accounting*, *Pacific-Basin Finance Journal*, *Managerial & Decision Economics*, and *Journal of Accounting Education*.

Research Interest

- Accounting and Finance Studies in China
- Capital Markets and Accounting Information
- Corporate Governance
- Credit Management
- Mergers and Acquisitions

Teaching Interest

- Management Accounting
- Financial Accounting
- Corporate Finance
- Financial Management

Publications

Journal Articles

Richard Pike, **Nam Sang Cheng**, Karen Craven and Dawne Lamminmaki, "Trade Credit Terms: Asymmetric Information And Price Discrimination Evidence From Three Continents," *Journal of Business Finance & Accounting*, Vol. 32 Issue (5) & (6), June/July 2005, p.1197-1236

Chang Yun Wang and **Nam Sang Cheng** "Extreme Volume and Expected Stock Returns: Evidence from China's Stock Market," *Pacific-Basin Finance Journal*, Vol. 12, Issue 5, November 2004, p. 577-597

Nam Sang Cheng and Richard Pike "The Trade Credit Decision: Evidence of UK Firms," *Managerial and Decision Economics*, (Special Issue: The Economics of Credit Management), Vol.24, Issue 6-7, September-November 2003, p.419-438

Nam Sang Cheng, Li Li Eng, Yuen Teen Mak and Chee Leong Chong, "Performance Measures in the Media and Software Division of Kao (Singapore) Private Limited," *Journal of Accounting Education*, Vol.21, Issue 2, 2nd Quarter 2003, p.157-184

Richard Pike and **Nam Sang Cheng**, "Credit Management: An Examination of Policy Choices, Practices and Late Payment in UK Companies," *Journal of Business Finance & Accounting*, Volume 28, Issues 7 & 8, Sept/Oct 2001, p.1013-1042

Nam Sang Cheng, Richard Pike and Leslie Chadwick, "Neural Networks: Promise in Accounting & Finance and Trade Debtors Classification." *Journal of Applied Accounting Research*, March 1998, Volume 4, Issue II, p.92-139

Chapters in Books

Richard Pike, **Nam Sang Cheng** and Leslie Chadwick, "*Managing Trade Credit for Competitive Advantage: A Study of Large UK Companies*", The Chartered Institute of Management Accountants, UK, 1998, 103 pages

Presentations

Chang Yun Wang and **Nam Sang Cheng** "Extreme Volume and Expected Stock Returns: Evidence from China's Stock Market," *Asian Finance Conference*, Taipei, Taiwan, July 2004

Richard Pike, **Nam Sang Cheng**, Karen Craven and Dawne Lamminmaki, "Trade Credit Management: A Comparative Study Among Practices In US, UK And Australia," *Financial Management Association Annual Meeting*, San Antonio, USA, Oct 2002

Richard Pike and **Nam Sang Cheng**, "Credit Management Policies and Practices in UK Companies: An Examination of Policy Choices and Late Payment," *22nd Annual Congress of the European Accounting Association*, Bordeaux, France, May 1999

Richard Pike and **Nam Sang Cheng** "Motives for Offering Trade Credit: Theory and Evidence," *British Accounting Association National Conference*, Manchester, UK, March 1998

Richard Pike and **Nam Sang Cheng**, "Business Trade Credit Management: Motives and Practices," *19th Annual Congress of the European Accounting Association*, Norway, May 1996

Richard Pike and **Nam Sang Cheng**, "Business Trade Credit Management: Experience of Large UK Firms," *British Accounting Association National Conference*, Cardiff, UK, March 1996

Nam Sang Cheng and Richard Pike, "Trade Credit: Payment Behaviour Modelling," *British Accounting Association National Conference*, Bristol, UK, April 1995

Nam Sang Cheng and Richard Pike, "Neural Networks: Applications and Promise for Accounting & Finance," *17th Annual Congress of the European Accounting Association*, Venice, Italy, April 1994

Corporate/Public/Professional/Community Leadership

2010 – present	Institute of Certified Public Accountants of Singapore - Member of the Editorial Advisory Panel of CPA Singapore Journal
2009 – present	Sunzone International Limited - Director
2007 – present	Fairfield Investment Group Ltd - Director
2009 – 2010	Ministry of Education, Singapore - Member of the Syllabus Review Committee for A-Level H2 Principles of Accounting
2004 – 2010	Henry Park Primary School Parents' Association - final designation as Chairman
2006 – 2007	Aussino Group Ltd – Member of the Board of Directors and final designation as Chief Operating Officer
2002 – 2006	Nucleus Electronics Ltd – Member of the Board of Directors and final designation as Chief Financial Officer

Consulting

Taught executive programmes and provided consultation services to various organizations in Asia.

Interviewed by regional and local press: The Asian Wall Street Journal, The Edge (Singapore and Malaysia), Today (Singapore) and The New Paper (Singapore).