

Samuel T. Tan

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EDUCATION

2018 *exp.* PhD Business Administration, University of California, Berkeley (in progress)
2015 MS Business Administration, University of California, Berkeley
2013 MSc Statistics, National University of Singapore
2011 Bachelor of Accountancy, Singapore Management University
2011 BSc Economics, Singapore Management University

RESEARCH AREAS

Impact of the legal environment, law firms, & lawyers; networks; machine learning; write-downs & accruals.

SELECTED RESEARCH

Submitted papers and completed manuscripts

"Accounting Choices and the Legal Environment: the Impact of the *Ex Post* Loss Rule". Job market paper.

- ▶ *Summary*: I use a Supreme Court case as a natural experiment to examine the impact of a fundamental feature of the legal environment—the *ex post* loss rule—on accounting choices.
- ▶ *External funding*: Proposal was awarded the Gil Geis Memorial PhD Scholarship.
- ▶ *Presentations*: AAA/Deloitte/J. Michael Cook Doctoral Consortium, AAA Annual Meeting, AAA Western Region Meeting, CMU Accounting Mini Conference (*scheduled*), Conference on Empirical Legal Studies (*scheduled*), Trans-Atlantic Doctoral Conference.

"How Do Accounting Practices Spread? An Examination of Law Firm Networks and Stock Option Backdating", with Patricia Dechow. Revising for *The Accounting Review*.

- ▶ *Summary*: Using a dataset of law firm-client relationships, we find evidence that stock option backdating spread between companies via law firms.
- ▶ *Presentations*: AAA Western Region Meeting Doctoral Student/Faculty Interchange.

"Segment Management to Delay Goodwill Write-downs", with Henry Laurion & James Ryans.

- ▶ *Summary*: We find evidence that due to the interaction between the goodwill and segment reporting standards, firms manage segments to delay or avoid impairments.

HONORS AND AWARDS

2017 AAA/Deloitte/J. Michael Cook Doctoral Consortium fellow
Carnegie Mellon University Emerging Scholar Award finalist
AAA FARS Outstanding Discussion Award
AAA FARS Excellence in Reviewing Award
2016 Gil Geis Memorial PhD Scholarship, for "Accounting Choices and the Legal Environment"
2014, 2016 Haas School of Business Summer Research Fellowship
3 years Deloitte Meritorious Award (2007, 2009, 2010)

INVITED CONFERENCE AND CONSORTIUM PRESENTATIONS

- 2017 Conference on Empirical Legal Studies, Ithaca (*scheduled*); Carnegie Mellon University Accounting Mini Conference, Pittsburgh (*scheduled*); AAA Annual Meeting, San Diego; AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake; Trans-Atlantic Doctoral Conference, London; AAA Western Region Meeting, San Francisco.
- 2016 AAA Western Region Meeting Doctoral Student/Faculty Interchange, Seattle.
- Before 2016 Strategic Management Society Annual Conference, Atlanta; Canadian Council for Small Business & Entrepreneurship Conference, Halifax; 8th International Symposium on Empirical Accounting Research, Beijing.

SERVICE

Ad hoc journal referee

Journal of Accounting Education, Management Science, Review of Accounting Studies (x2).

Selected conference service

- 2017 Trans-Atlantic Doctoral Conference discussant; AAA Western Region referee and discussant; AAA FARS referee, discussant, and moderator
- 2015 AAA Annual Meeting referee; AAA Western Region referee

Selected university service

- 2015–2017 AAER Database team member, Haas School of Business
- 2015–2016 Social events coordinator, Haas School of Business PhD Program
- 2014, 2016 Instructor, Berkeley Business Academy for Youth
- 2011 Alumni mentor, Singapore Management University
- 2009–2010 Admissions interviewer, Singapore Management University School of Accountancy

TEACHING

Financial Information Analysis, UC Berkeley

- *Evening & Weekend MBA, Spring 2017: Reader for Panos Patatoukas*
- *Undergraduate, Fall 2015 & Fall 2016: Graduate Student Instructor for Patricia Dechow*

Introduction to Financial Accounting, UC Berkeley

- *Evening & Weekend MBA, Spring 2016: Reader for Sunil Dutta*
- *Undergraduate, Fall 2014: Graduate Student Instructor for John Briginshaw*

Ethics and Social Responsibility, SMU

- *Undergraduate, 2010–2011: Teaching Assistant for John J. Williams*

PROFESSIONAL AND MILITARY EXPERIENCE

- 2008 Intern, Ernst & Young, Beijing
- 2006–2013 Part-time staff member, Tecman Holdings, Singapore
- 2003–2006 Combat signaller, full-time National Service, Singapore

OTHER INTERESTS

Long-distance running, hiking, music