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程强7月接任院长 新大会计学院要继续吸引最好学生

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企业治理专家、新加坡管理大学（SMU）会计学院副院长程强教授，将接任该大学会计学院院长职位，今年7月1日走马上任。

程强（42岁）将成为该大学历来最年轻的院长，也可能是新加坡各所大学里最年轻的院长。

新加坡管理大学副校长、教务长拉金德拉（Rajendra K Srivastava）上周宣布程强出任该院院长的消息时，将程强形容为“三A级”顶尖人才，指他在财务披露领域是国际领先的学者，是大学最佳的教师之一，而且有很好的环球联系和领导才能，可助大学加强与北美大学和中国大学的联系。

程强在2011年加入新加坡管理大学，如今他将接替现任院长房映芳教授接掌亚洲排行第一、世界第七的会计学院。房映芳是会计学院创院院长，在完成三任共14年的院长职务后，她将继续担任管理大学副教务长。程强将在她和同事及学

生打下的坚实基础上再接再厉。

程强受访时表示，除了维持已有的基础，另一个挑战是继续努力使学院吸引到最好的学生。五年任期里，他希望扩大学院的研究人数，与更多中国和北美大学有更多的合作。

他认为，学院要防范过度强调研究的一些陷阱，他希望学院在研究和教学之间能有适当的平衡。研究工作是创造知识，杰出的研究成果也将激发和鼓舞学生追求学问。而教学工作则是传播知识，以及满足社会对人才的需求。

在拉金德拉等大学高层、同事和学生的心中，程强教授便是研究和教学兼优的典范。除了是得奖教师，他在企业治理和盈利管理方面的研究，为他赢得国际大奖、赞誉和认可。



程强教授：企业治理在会计方面的一大挑战是信息披露，因为这影响了一个重要的环节，即股东与投资者对公司和管理层的信任。

个人方面，他非常欣赏新加坡的多元文化、多元种族和东西汇合的环境，并且认为这是新加坡的一个优势。他和也是大学教授的妻子还有两个学龄孩子都在新加坡生活。

程强是中国清华大学机械工

程强指出，学院要提升、发展就必须走出国门，而中国就在附近。中国经过30年持续增长之后，现在是开始在素质方面注重加强的时候。新加坡的学生所想的是该怎么做才对，怎么做对公司才好，而不是只想全力的融入和适应公司的文化。因此在会计这方面，新加坡能够对中国有助益。他说的不仅是招收来自各国的研究生，还包括与更多海外机构有更多的合作。

程与企业管理双学位毕业生，并在美国威斯康星—麦迪逊大学（University of Wisconsin-Madison）获得会计博士学位。他认为，企业治理在会计方面的一大挑战是信息披露，因为这影响了一个重要的环节——股东与投资者对公司和管理层的信任。一旦股东失去对公司的信任，要重新赢得信任就很不容易了。值得警惕的是，企业不披露某些信息，有的时候会被视为坏消息。

程强认为，除了加强监察之外，一个会影响执行人员信息披露意愿的是雇用合约的内容。执行人员可能因为担心披露不好的业绩，而遭到公司解雇，因此没有披露的意愿。

他认为新加坡的企业治理水平高，但执行法律条规方面没那么直接。如果是新加坡公司的治理问题，当局执法并不成问题。但新加坡股市有很多挂牌公司来自海外，如果是外国公司的治理问题，新加坡管制当局要执行法律条规就相当棘手。

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Headline: Cheng Qiang to assume position of Dean in July SMU School of Accountancy wants to continue attracting the best students

Cheng Qiang to assume position of Dean in July SMU School of Accountancy wants to continue attracting the best students

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Corporate governance expert and currently Singapore Management University's (SMU) School of Accountancy (SOA) Associate Dean, Professor Cheng Qiang will assume the position of SOA Dean, starting from July 1.

With the appointment, Cheng Qiang, 42, will become the youngest Dean in SMU's history, and possibly the youngest Dean among all universities in Singapore.

In his announcement on Professor Cheng's appointment as the SOA Dean last week, SMU Provost and Deputy President Professor Rajendra K Srivastava described Cheng as a "triple A" talent, and said that Cheng was a leading international academic in the field of financial disclosure, as well as one of the best teachers in the university with good global connections and leadership skills, which can help strengthen SMU's links with universities in North America and China.

Cheng Qiang joined SMU in 2011 and will now succeed the current Dean, Professor Pang Yang Hoong in helming SOA, which is ranked first in Asia and seventh globally. Pang is the founding Dean of SOA, and after completing three terms spanning a total of 14 years, she will continue in her position as SMU Vice Provost. Cheng Qiang will continue building upon the strong foundation laid by Professor Pang and her colleagues.

Speaking in an interview, Professor Cheng Qiang said that besides maintaining existing foundations, another challenge would be continuing efforts to attract the best students to SMU. In his five-year term, Cheng said he hopes to expand the number of research students in the school, as well as foster further cooperation with more Chinese and North American universities.

He also opined that the school must guard against an over-emphasis on research, and hopes that the school can strike an appropriate balance between research and teaching. He said that research is about creating knowledge, and outstanding research results can motivate and spur students to pursue knowledge. Meanwhile, teaching is about the transmission of knowledge, as well as satisfying society's demand for talent.

In the eyes of Provost Professor Rajendra, senior SMU leadership, SMU colleagues and students, Professor Cheng Qiang is an ideal example of excellence in both research and teaching. Besides being a highly-regarded teacher, his research in the fields of corporate governance and earnings management has also won him international awards, accolades and recognition.

Professor Cheng pointed out that for the school to elevate and develop itself, it has to go international, and China is just nearby. After some 30 years of sustained growth, China is turning its focus towards strengthening quality and standards. In terms of thinking, Singapore students are very focused on doing what is right and beneficial for the company, instead of trying to fully assimilate into and adapt to the corporate culture. As such, in the area of accountancy, Singapore can be of benefit to China. Professor Cheng is referring to more than just attracting research students from all over the world, but also providing more opportunities for co-operation with overseas organisations.

On a personal level, Cheng appreciates Singapore's multi-cultural, multi-racial and East-meets-West environment, and sees this as one of Singapore's advantages. He lives in Singapore with his wife, who is also a university professor, and two school-going children.

Professor Cheng Qiang graduated from China's Tsinghua University with a double-degree in mechanical engineering and business administration. He received his Doctorate in Accounting from the University of Wisconsin-Madison. He believes that a major challenge for corporate governance in the area of accounting is information disclosure because it affects an important area – the trust shareholders and investors hold towards a company and its management. Such shareholder trust, once lost, is not easy to regain. What is worth noting is that when companies sometimes withhold certain information, this is seen as bad news.

Cheng believes that in addition to strengthening surveillance, one factor that could affect the willingness of executives to disclose information is the content of their employment contract. Executives may worry that disclosing poor business results could result in the termination of their employment, and thus be unwilling to disclose information.

He believes that Singapore has a high level of corporate governance, but enforcing legal regulations here may not be a straightforward affair. While enforcement authorities have no issues dealing with public-listed Singapore companies, there are many foreign companies that are listed here. Should any governance issue occur at these companies, Singapore's regulatory authorities may have a difficult time carrying out legal enforcement.

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