



Tan Jing Hang

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Date of Birth: 4 June 1991

Nationality: Singapore Citizen

Work Experience

August 2015 – September 2017

Audit Senior | Moore Stephens LLP

- Planned and executed the statutory audit of various industries, including insurance; warehousing; commodity trading; recycling; and general trading in Singapore, Malaysia, and USA
- Involvement in audit of listed companies and MAS-regulated entities
- Identified key audit risk areas and their financial impact
- Highlighted and communicated audit issues, assessed their impact and offering solutions to clients and engagement manager, including:
 - Revenue recognition – principal vs agent (FRS 18)
 - Determining whether a leasehold property is to be accounted as property, plant and equipment (FRS 16) or investment property (FRS 40) and the corresponding financial impact and financial statement disclosure requirement
 - Accounting for financial instruments in accordance with FRS 39 and the corresponding financial impact, etc
- Perform analytical reviews on financial performance and used financial ratios to obtain more understanding on the client's financial performance and financial position
- Performed tax computations according to local tax laws to assess client's provision for taxation and deferred tax implications
- Highlighted weaknesses in client's internal control system
- Coordinated, supervised and reviewed the work of audit team members
- Drafted and reviewed financial statements to ensure compliance to the Singapore Financial Reporting Standards

- Executed and assisted in taxation services, limited scope financial due diligence exercises, and internal audit

May 2014 – July 2014

Audit Intern | MGI Singapore PAC

- Assisted the audit-in-charge with basic audit procedures
- Assisted in day-to-day administrative work

Education

- Nanyang Technological University
- Bachelor of Accountancy | June 2012
- Degree with Merit
- Graduated with CGPA of 3.41

Professional

- Associate Member of Institute of Singapore Chartered Accountant
- Completed the ISCA 5-day Pre-Admission Course