



2025 SAAA/IAAER BIENNIAL INTERNATIONAL CONFERENCE PROGRAMME

Century City Conference Centre, Cape Town, South Africa

24 June: Pre-conference day: Teaching and Learning SIG and PhD colloquium

25 - 27 June: Main conference: "Shaping Tomorrow: Sustainable Innovation through Accountancy Research in Africa"

Platinum sponsor:



Gold sponsor:



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WELCOME BY THE SAAA PRESIDENT: George Nel



It is my pleasure to welcome you to the Mother City, known for its iconic Table Mountain, historic Robben Island, delicious cuisine, world-class wine farms and beaches, rich cultural diversity, and, most importantly, its friendly people!

On behalf of the Southern African Accounting Association (SAAA), a warm welcome to all delegates, sponsors, exhibitors, and all our other valuable guests to the 2025 Biennial Conference. This conference aims to allow accounting academics to showcase their research, receive valuable feedback, network with like-minded academics, explore opportunities to collaborate, and, very importantly, to have fun! This year's conference has been supported by various academic institutions, professional institutes, academic publishers, and the International Association for Accounting Education and Research (IAAER). The SAAA is tremendously thankful for the generous contributions and support from our sponsors, of which the details are included on page 4 of this programme. A special word of thanks to each SAAA Exco member, Proff Katherine Schipper and Donna Street (IAAER) for this collaboration, as well as Narina Basson, Marian Louw and Joos Louw (Event Behella) for their excellent support in organising this conference. Thank you!



George

SAAA CORE EXECUTIVE COMMITTEE 2023/2025

Past President: Rolien Kunz – University of Pretoria

Vice President: Tracy Beck – Nelson Mandela University

President: George Nel – Stellenbosch University

Treasurer: Yogesh Brahmabhatt – University of the Witwatersrand

Secretary: Tanya Thompson – Mangosuthu University of Technology

Communications: Shelly Herbert – University of Cape Town

Teaching and Learning: Verushchka Pelser-Carstens – North-West University

Research: Phillip de Jager – University of Cape Town

Seminars/Webinars: Juan Ontong – Stellenbosch University

WELCOME BY THE IAAER PRESIDENT: Katherine Schipper



On behalf of IAAER, the International Association for Accounting Education and Research, it is my pleasure to join George Nel, President of the Southern African Accounting Association (SAAA), in welcoming you to Cape Town for the 2025 SAAA/IAAER Biennial Conference. During the conference, we will present and discuss our research, strengthen our professional networks, explore new collaboration opportunities and learn from one another about accountancy education, research and the profession.

Consistent with our longstanding commitment to research to inform standard setting, it is IAAER's honor to provide a Wednesday afternoon panel discussion in which IAAER members describe how accounting scholars can and do provide evidence on standard setting issues. Consistent with our commitment to professional development, IAAER will provide a Friday morning panel discussion on managing your career and research profile. I also join President George Nel in thanking the conference sponsors. We are grateful for their support.

Please refer to the IAAER website (link available on page 27 of this booklet) for additional information about the IAAER Executive Committee Officers, Vice Presidents At-Large, Special Responsibilities, and Ex Officio Members.

SPONSORS AND EXHIBITORS

We acknowledge and are thankful for the following organisations that sponsored and exhibited at this year's conference.

 <p>South African Institute of Chartered Accountants</p>	 <p>Chartered Institute for Business Accountants NPC</p>
	 <p>Auditor-General South Africa</p>
 <p>Independent Regulatory Board for Auditors</p>	
	

The following organisations were exhibitors at the conference.

	
 <p>South African Institute of Professional Accountants</p>	

CONFERENCE PROGRAMME

WEDNESDAY – 25 June 2025		
07:30-10:00	Registration	Foyer outside Hall A
09:40-10:10	TEA/COFFEE	
10:15-10:35	Welcome on behalf of the SAAA Western Cape Region: George Nel (SAAA President) Welcome on behalf of the IAAER: Elmar Venter (University of Pretoria) and Katherine Schipper (IAAER President)	Hall A & B
10:35-11:00	Paper Summary and Announcements of Best Paper Awards: Tracy Beck (Head Scientific Committee, SAAA Vice-President)	Hall A & B
11:05-11:55	Assurance and the Impact of Emerging Technologies. Neil Morris (IAASB Board Member and Global Head of Assurance & ESG Methodology KMPG International)	Hall A & B
12:00-12:30	Message from the Platinum Sponsor South African Institute of Chartered Accountants (SAICA)	Hall A & B
12:30-13:25	LUNCH	
13:30-15:30	Concurrent Session 1 – See concurrent programme on pages 11 - 16 (Hall A and B are located on the ground floor of the Conference Centre, and rooms 7-11 are located on the first floor)	
15:30-15:55	TEA/COFFEE	
16:00-17:15	Academic Research to Inform Standard Setting. Facilitated by Prof Katherine Schipper (Duke University and IAAER President) Leslie Hodder (Indiana University and IAAER representative on IFRS Foundation Advisory) Patrick Hopkins (Indiana University) Raquel Sarquis (University of Sao Paulo and ACCA IAAER Scholar)	
17:30	Welcome Reception	Business Lounge Floor 1

THURSDAY – 26 June 2025

08:00–09:10	Meet the Editors. Facilitated by Prof Phillip de Jager (University of Cape Town). Editors and ex-editors from the British Accounting Review (BAR) (Wen Hou), Journal of Accounting in Emerging Economies (JAEE) (Phillip de Jager), Journal of Chinese Economics and Business Studies (JCEBS) (Wen Hou), Meditari Accountancy Research (MEDAR) (Warren Maroun), South African Journal of Accounting Research (SAJAR) (Ilse Lubbe), South African Journal of Science (SAJS) (Leslie Swartz), and Southern African Journal of Accountability and Auditing Research (SAJAAR) (Lourens Erasmus)	Hall A & B
09:15-10:10	SAAA Biennial General Meeting	Hall A & B
10:10-10:20	Message from the Gold Sponsors – Chartered Institute for Business Accountants (CIBA)	Hall A & B
10:20-10:55	TEA/COFFEE – Subject Interest Group Meetings (<i>excluding</i> Accounting Education) Facilitated by Subject Representatives	See below
	Auditing	Room 7
	Financial Accounting	Room 8
	Managerial Accounting and Finance	Room 9
	Public Sector	Room 10
	Taxation	Room 11
11:00-13:00	Concurrent Session 2 (See pages 13 & 14)	
13:00-13:55	LUNCH	
14:00-16:00	Concurrent Session 3 (See pages 15 & 16)	
16:05-16:55	Message from Bronze Sponsors and Exhibitors – ACCA; AGSA; AICPA & CIMA; Cengage; IRBA; JUTA; LexisNexis; Oxford; SAIPA (See page 4)	Hall A & B
17:00-17:30	TEA/COFFEE – Subject Interest Group Meeting: Accounting Education Facilitated by Teaching and Learning Exco Representative	Hall A & B
19:00	Welcoming Drinks	Foyer
19:30-23:59	Gala Dinner	Hall A & B

FRIDAY – 27 June 2025

09:05-10:15	Standardisation of Climate-Related Risk Disclosures: Implications for Emerging Markets and South Africa. Facilitated by Prof Minga Negash (MSU Denver and University of the Witwatersrand) Warren Maroun (Leeds University (UK) and University of the Witwatersrand) Joanna Krasodomska (Krakow University, Poland) Milton Segal (Executive Director for Standards, SAICA)	Hall A & B
10:15-10:45	TEA/COFFEE	
10:45-12:15	Managing Your Career and Research Profile. Facilitated by Katherine Schipper (Duke University and IAAER President) Leslie Hodder (Indiana University and IAAER VP Finance and representative on the IFRS Advisory) Patrick Hopkins (Indiana University) Cecile Janse van Rensburg (University of Pretoria, IAAER VP Communications) Elmar Venter (University of Pretoria)	Hall A & B
12:20-12:35	Closure: Tracy Beck – Incoming SAAA President	
12:35-13:30	LUNCH	

CONCISE SCIENTIFIC COMMITTEE REPORT

Peer-Reviewed Track (PRT)

Out of the 41 papers submitted to the 'refereed category' (Peer Reviewed Track), 19 papers have been accepted for inclusion in the conference proceedings (representing 46% acceptance). The authors of those papers that were rejected were given the opportunity to present their papers in the 'non-refereed category' submission section (Work-in-Progress Track, extended structured abstract) to gain further valuable input at the conference from their peers in order to improve their papers. This is in line with the SAAA's mission to foster a strong research culture and to create research opportunities. Three papers were transferred to the Work-in-Progress Track, 11 papers were withdrawn by the authors, two papers were withdrawn by the subject representatives for various reasons and a total of six papers were rejected.

All papers submitted for the 'refereed category' (Peer Reviewed Track) were subjected to a rigorous process of double-blind peer review. The papers were submitted to two reviewers for review for each submission. Overall, the review process was facilitated by 11 Subject Representatives (SAAA Extended Executive Committee) and 118 reviewers (Peer Reviewed Track and Work-in-Progress Track). The accepted papers were contributed by academics representing several universities. The details of the 19 accepted 'refereed track' papers are as follows (weighted according to author affiliation):

SOUTH AFRICAN UNIVERSITIES/ENTITIES		
Cape Peninsula University of Technology	1.83	9.63%
Central University of Technology	0.50	2.63%
North-West University	0.25	1.32%
University of Cape Town	1.50	7.89%
University of Johannesburg	2.00	10.53%
University of Pretoria	1.67	8.79%
University of the Free State	1.25	6.58%
University of the Witwatersrand	7.17	37.74%
University of the Western Cape	1.00	5.26%

OTHER UNIVERSITIES/ENTITIES		
Leeds University	0.33	1.74%
Universidade de São Paulo	1.00	5.26%
University of Western Australia	0.50	2.63%
TOTAL NUMBER OF PAPERS	19.00	100.00%

Work-in-Progress Track (WIP)

Out of the 68 extended abstracts submitted to the ‘non-refereed category’ section (Work-in-Progress Track), 47 of these submissions will be presented at the conference as Work-in-Progress papers. Seven papers in this category were rejected, five authors withdrew their submission, and nine papers were withdrawn by the subject representatives for several reasons. In addition, three papers were transferred from the Peer Review Track; thus, a total of 50 papers will be presented on the Work-in-Progress Track. All papers submitted in this category were blind reviewed. It is worth noting that only the extended abstracts were reviewed for this category.

The SAAA EXCO expresses its gratitude to the research subject representatives and all reviewers for their invaluable role in the review of paper submissions and upholding both quality and integrity during the rigorous process. Details pertaining to reviewers to be included in the full scientific report.

Full Scientific Report

The full scientific report will be shared via email and will also be available on the SAAA website.

Best Paper Awards

Authors competed for best paper awards in the following two tracks of the conference, namely:

- **Peer Reviewed Track: Refereed** (included in the conference proceedings)
- **Work-in-progress Track: Non-refereed** (not included in the conference proceedings)

For both track submissions, best paper awards were nominated by reviewers, the final decisions were made by independent members.

EXECUTIVE COMMITTEE SUBJECT REPRESENTATIVES FOR THE 2025 SAAA/IAAER CONFERENCE

Accounting Education:

Gretha Steenkamp – Stellenbosch University

Vice: Tarish Jagwanth – Nelson Mandela University

Auditing:

Léandi Steenkamp – Central University of Technology

Vice: Mvelo Siyaya – Cape Peninsula University of Technology

Financial Accounting:

Elaine Rabin – Institute of Accounting Science

Vice: Joseph Akande – Walter Sisulu University

Managerial Accounting and Finance:

Andrea Govender – Nelson Mandela University

Reon Matemane – University of Pretoria

Public Sector:

Onesmus Ayaya – University of Limpopo

Taxation:

Tsireledzo Nemudzudzanyi – University of the Witwatersrand

Vice: Lizel Bester – Nelson Mandela University

CONCURRENT SESSIONS – DETAILED PROGRAMME

Concurrent Session 1 (Wednesday, 25 June 2025)						
Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
Session Chair	Tarish Jagwanth (NMU)	Juan Ontong (SU)	Andrea Govender (NMU)	Lizel Bester (NMU)	Onesmus Ayaya (UL)	Mvelo Siyaya (CPUT)
Track / Theme	Peer Review Track: Accounting Education	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Management	Peer Review Track: Taxation	Work-in-Progress: Public Sector Accounting and Non-Profit Accounting	Peer Review Track: Auditing
13h30-14h00	Ilse Lubbe and Nikki Schönfeldt. The effectiveness of ChatGPT to support threshold concepts knowledge in financial accounting – An exploratory study [27]	Riley Carpenter and Lily Roos. The relationship between financial aid and on-time degree completion for accounting students at the University of Cape Town [84]	Itumeleng Molala and Gibson Nyirenda. The influence of sustainability capital on firm profitability: evidence from selected JSE-listed mining and manufacturing Firms [50]	Siphesihle Monyatsi and Phatsimo Moroeng. Unpacking the South African carbon tax: Is the carbon tax achieving its desired goals and outcomes? [52]	Shelly Herbert and Ewayne Le Roux. How green is the Cape? Assessing sustainability reporting among Western Cape Municipalities [67]	Jannie Pieters, Marina Kirstein and Juan-Pierré Bruwer. Conceptualising “Added Value” and its association with the internal audit value proposition [33]
Session Chair	Tarish Jagwanth (NMU)	Juan Ontong (SU)	Andrea Govender (NMU)	Lizel Bester (NMU)	Joseph Akande (WSU)	Mvelo Siyaya (CPUT)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Peer Review Track: Financial Management	Work-in-Progress: Taxation	Work-in-Progress: Financial Accounting	Work-in-Progress: Auditing
14h00-14h30	Bernice Beukes, Ana Tome Klock and Juho Hamari. The learning resources conundrum, does more mean better? [64]	Magon Gajewski and Jacqueline Dean. Academic eligibility requirements in accounting courses: Are we honouring their intended purpose? [74]	Carlos De Jesus, Duran Reddy and Gizelle Willows. Does CFO age and management ownership affect the leverage of industrial JSE listed firms? [109]	Herman Viviers. Are No and Nil values the same? A search for tax treatment certainty and simplicity [102]	Mao Li, Wenxuan Hou and Woon Sau Leung. Cultural narratives and corporate misconduct: Evidence from folklores [51]	Joanna Krasodomska and Ewelina Zarzycka. Statutory auditors as providers of mandatory sustainability reporting assurance under the corporate sustainability reporting directive: Insights from institutional logics [26]

Concurrent Session 1 (Wednesday, 25 June 2025)						
Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
Session Chair	Veruschka Pelser-Carstens (NWU)	Rolien Kunz (UP)	Andrea Govender (NMU)	Madeleine Stiglingh (UP)	Lourens Erasmus (UNISA)	JP Bruwer (CPUT)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Management	Peer Review Track: Taxation	Work-in-Progress: Financial Accounting	Peer Review Track: Auditing
14h30-15h00	Janét West. Accounting education for an uncertain world: The importance of powerful knowledge [91]	Alet Terblanche, Annelien Van Rooyen and Prince Enwereji. Distance learning accounting students' attitudes and perceptions toward academic misconduct in online assessments [37]	Shaun Watson. When the numbers change: Medium to long-term share price performance of JSE-listed companies [30]	Muneer Hassan and Siphamandla Makhaya. A comparative analysis of capital allowances for foundations and structures of permanent nature for plant and machinery for small business corporations [25]	Eduardo da Silva Flores, Douglas Augusto de Paula and Raquel Wille Sarquis. The adoption of IFRS 9 and the effect on cash flow hedge accounting: An international perspective [49]	Alfred Möller, Blanche Steyn and Brenda Poee. The assurance role of internal auditors in environmental, social, governance and sustainability reporting [81]
Session Chair	Veruschka Pelser-Carstens (NWU)	Rolien Kunz (UP)	Joseph Akande (WSU)	Madeleine Stiglingh (UP)	Lourens Erasmus (UNISA)	
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Accounting	Peer Review Track: Financial Accounting	Work-in-Progress: Taxation	Work-in-Progress: Financial Accounting	
15h00-15h30	Madelyn Cloete, Astrid Schmulian and Stephen Coetzee. The potential of a student loyalty programme to enhance student motivation, participation and active engagement [43]	Vanessa Gregory. Uncovering integrated reporting protocols for JSE listed companies [62]	Nonhlanhla Kunene, Kayleigh Greenslade and Gary Marques. A post-implementation review of IFRS 16: leases [68]	Taryn Adams and Shaun Parsons. Alternatives to the proposed taxation of retirement fund interests on emigration from South Africa [34]	Denice Pretorius and Tim Rupert. Capital allocation decisions using integrated reports instead of financial reports – An eye-tracking study [38]	

Concurrent Session 2 (Thursday, 26 June 2025)

Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
Session Chair	Riley Carpenter (UCT)	Alet Terblanche (UP)	Shaun Watson (UFS)	Herman Viviers (NWU)	Onesmus Ayaya (UL)	Lise Botha (UWC)
Track / Theme	Peer Review Track: Accounting Education	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Management	Peer Review Track: Taxation	Work-in-Progress: Public Sector Accounting and Non-Profit Accounting	Peer Review Track: Auditing
11h00-11h30	Precious Nkosi and Monique Keey. Thuthuka students' online learning experiences [56]	Nikki Schonfeldt, Phil Hancock, Debbie Jordan and Ryan Lopez. The reflection assignment in the face of Gen AI [42]	Kudzai Matiashe, Tatenda Nharo and Avani Sebastian. Equity analysts versus ChatGPT: A comparative analysis of commissioned research reports produced for companies on the JSE [75]	Brendon Smith. Free education for some: An examination as to whether amendments to sections 10(1)(q) & 10(1)(qa) are enough to remove inherent inequalities relating to the taxation of bursaries [70]	Philna Coetzee and Lourens Erasmus. Differentiated corporate governance drivers for respective spheres of government in South Africa [36]	Juan-Pierré Bruwer, Danie Schutte, Jana Lamprecht and Mvelo Siyaya. The relationship(s) between key managerial attributes, managerial operating styles and the internal control activities in South African fast-moving consumer goods SMMEs [35]
Session Chair	Riley Carpenter (UCT)	Alet Terblanche (UP)	Andrea Govender (NMU)	Herman Viviers (NWU)	Lourens Erasmus (UNISA)	Lise Botha (UWC)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Peer Review Track: Financial Management	Work-in-Progress: Taxation	Work-in-Progress: Financial Accounting	Work-in-Progress: Auditing
11h30-12h00	Kim Krause and Ilse Lubbe. Communication skills: A consolidated framework of teaching interventions and assessment tools [41]	Theresa van Oordt, Madeleine Stiglingh and Tim Rupert. Assessing the impact of time limits on accounting students' higher-order thinking skills: An experimental study [78]	Shaun Watson. When the numbers change: The impact of financial restatements on information asymmetry of JSE-listed companies [29]	Johan Van Rhyn, Shaun Parsons and Taryn Adams. An analysis of the tax effects of the two-pot retirement system in South Africa [53]	Maryke Henning, Wessel Badenhorst and Tim Rupert. The effect of judgement and discretion on earnings management behaviour [40]	Lanise van der Burgh, Elmar Venter and Steven Cahan. The benefits associated with combined assurance on integrated reports [39]

Concurrent Session 2 (Thursday, 26 June 2025)

Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
Session Chair	Juan Ontong (SU)	Madeleine Stiglingh (UP)	Shaun Watson (UFS)	Lizel Bester (NMU)	Lourens Erasmus (UNISA)	JP Bruwer (CPUT)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Management	Work-in-Progress: Taxation	Work-in-Progress: Financial Accounting	Peer Review Track: Auditing
12h00-12h30	Magon Gajewski. Contradictions in the situational logic: A social realist examination of institutional barriers to research [59]	Anne Soldat and Cristina Weyers. Developing digital acumen in accounting curricula [71]	Nasif Bergstedt and Francois Toerien. Corporate social performance as a determinant of firm financial distress: insights from the Johannesburg Stock Exchange [76]	Michelle Kirsten and Jackie Francis. South Africa's National Health Insurance: Projected impact of the removal of medical tax credits on Taxpayers [69]	Oren Mooneeapen and Phillip de Jager. A global snapshot on the cyclicity of provisions: Unveiling IFRS 9's impact [93]	Dhanush Raj Jayakumar, Warren Maroun and Nirupa Padia. Key audit matters in Indian companies [45]
Session Chair	Juan Ontong (SU)	Madeleine Stiglingh (UP)	Rolien Kunz (UP)	Vanessa Gregory (UKZN)	Joseph Akande (WSU)	
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Peer Review Track: Financial Accounting	Work-in-Progress: Financial Accounting	Work-in-Progress: Financial Accounting	
12h30-13h00	Gary Marques and Malek El-Diri. Partial flipped learning: A balanced alternative to traditional and fully flipped approaches [60]	Tarish Jagwanth, Houdini Fourie and Tracy Beck. Beneficial guidelines or unnecessary red tape? Academic staff perceptions of classmark requirements in first-year accounting [86]	Karen Odendaal. A comparison of accounting disclosures by companies offering customer loyalty programmes under IFRIC 13 vs IFRS 15 [85]	Anna-Retha Smit, Elmar Venter and Charl de Villiers. Responsible investors, integrated report quality, and ESG performance [101]	Cheyney Travis, Carley Chetty and Akona Gazi-Babana. The impact of social media on sustainability performance of JSE listed entities [118]	

Concurrent Session 3 (Thursday, 26 June 2025)

Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
Session Chair	Anne Soldat (UNIZULU)	Veruschka Pelser-Carstens (NWU)	Shaun Watson (UFS)	Shaun Parsons (UCT)	Joseph Akande (WSU)	Mvelo Siyaya (CPUT)
Track / Theme	Peer Review Track: Accounting Education	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Management	Peer Review Track: Taxation	Work-in-Progress: Financial Accounting	Peer Review Track: Auditing
14h00-14h30	Kudzai Matiashe, Liandi van Wyk and Elmarie Papageorgiou. Are first-year accounting students' perceived values aligned with professional ethics? [48]	Dineo Movundlela, Alet Terblanche and Blanche Steyn. Assessing communication skills of accounting students [87]	Suzette Viviers, Zandile Zondani, Moses Jachi and George Nel. The effect of public say-on-pay activism on executive remuneration in South Africa [104]	Jonty Mer and Asheer Jaywant Ram. Lessons from Nigeria, Kenya, and Rwanda for the improvement of energy tax incentives [14]	Mandie Adriaanse, Rikus de Villiers and Elsabé Kilian. The impact of COVID-19 on remuneration structures of South African JSE-listed transportation companies [113]	Mojalefa Mosala and Léandi Steenkamp. Transparency, media, and public trust: Disciplinary mechanisms in South Africa's auditing profession [79]
Session Chair	Anne Soldat (UNIZULU)	Veruschka Pelser-Carstens (NWU)	Shaun Watson (UFS)	Shaun Parsons (UCT)	Joseph Akande (WSU)	Mvelo Siyaya (CPUT)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Peer Review Track: Financial Accounting	Work-in-Progress: Taxation	Work-in-Progress: Financial Accounting	Work-in-Progress: Auditing
14h30-15h00	Clarissa Grondt and Odette Swart. Beyond the numbers: A semi-systematic review conceptualising work readiness of non-accounting business graduates in South Africa [77]	Thandekile Koza and Fortunate Bvuma. Evaluating the impact of the flipped classroom approach on student performance in an internal control module [66]	Laryssa Cristhina Batista De Freitas, Vitória Santos Amorim, João Vinícius de França Carvalho and Raquel Wille Sarquis. Pension funds and their sponsors: A tale of disclosure, actuarial fairness, and surprising similarities [46]	Andrew Cuccia, Shannon Jemiolo, Cécile Bazart and Madeleine Stiglingh. The effect of corporate tax planning on stakeholders' CSR perceptions and behaviours [82]	Siyabonga Ngwenya and Christiaan Lamprecht. A matrix-based approach to assess the risks of machine learning on IFRS 9 expected credit loss [116]	Lise Botha, Phillip de Jager, Francois Toerien and Ezelda Swanepoel. More than meets the eye: Evaluating audit reporting quality on a continuum [83]

Concurrent Session 3 (Thursday, 26 June 2025)

Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
Session Chair	Tarish Jagwanth (NMU)	Riley Carpenter (UCT)	Andrea Govender (NMU)	Lindiwe Mangisa (NMU)	Vanessa Gregory (UKZN)	Lise Botha (UWC)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Work-in-Progress: Financial Management	Work-in-Progress: Taxation	Work-in-Progress: Financial Accounting	Peer Review Track: Auditing
15h00-15h30	Mareli Rossouw, Herman Viviers and Surika van Rooyen. Are postgraduate accountancy students ready for e-written assessments? [103]	Marina Kirstein and Rolien Kunz. Food for thought: lessons learned from an audit simulation regarding the development of decision-making [108]	Nomanyano Primrose Mnyaka-Rulwa and Joseph Akande. Do remuneration governance and financial leverage impact pay-performance link? [115]	Murendi Audrey Mudau and Makofe Lepheana. Evaluating the effectiveness of the South African Revenue Services' anti-avoidance rules in curbing aggressive corporate tax planning [98]	Elmar Venter, Ulrike Stefani and Jade Jansen. Fair value accounting for liabilities and own credit risk: The role of asset recognition and measurement in assisting investor understanding [58]	Ashwin Petersen and Juan-Pierré Bruwer. Exploring the association between occupational fraud risk and the financial sustainability of South African small medium micro enterprises [17]
Session Chair	Tarish Jagwanth (NMU)	Riley Carpenter (UCT)	Andrea Govender (NMU)	Lindiwe Mangisa (NMU)		Lise Botha (UWC)
Track / Theme	Work-in-Progress: Accounting Education	Work-in-Progress: Accounting Education	Peer Review Track: Financial Management	Work-in-Progress: Taxation		Work-in-Progress: Auditing
15h30-16h00	Nadia Gulko, Eva Blondeel, Lies Bouten, Natalie Churyk, Lorraine Derbyshire, Patricia Everaert, Elizabeth Gordon, Seyram Kawor, Camillo Lento, Nicholas McGuigan, Susanna Middelberg, Saravanan Muthaiyah, Merwe Oberholzer, Suresh Sahoo, Olubukunola Uwuigbe and Nadeeka Withanage. Listening to the student's voice: Reshaping teaching excellence in accounting and business education [21]	Khulile Mathe. Factors affecting accounting students' behavioural to use learning management system in the post-pandemic era at Mangosuthu University of Technology [32]	Avani Sebastian and Thabang Mokoaleli-Mokoteli. Talking about sustainability: An exploratory content analysis of earnings conference call transcripts of JSE-listed companies [24]	Confidence Malatsi and Makofe Lepheana. Exploring the complexity of the Value Added Tax on luxury goods in advancing the tax fairness principle [106]		Siqi Li, Blanche Steyn and Alet Terblanche. Data analytics for fraud prevention [111]

SOCIAL FUNCTIONS

Welcome Reception: Meet and Greet



25 June 2025: 17:30 Welcome drinks and reception function at the Century City Conference Centre, Business Lounge, Floor 1.

Theme: Welcome to Cape Town
Dress Code: Cape Carnival Chic (optional) or smart casual

Enjoy this perfect opportunity to build new networks and reconnect with peers and colleagues in a relaxed and informal setting.

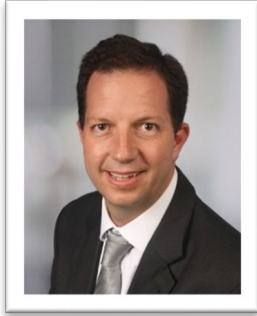
Gala Dinner

26 June 2025 at 19:30 to 23:59 at the Century City Conference Centre, Hall A & B (Welcoming drinks from 19h00 in the Foyer)

Theme: African Renaissance: Roots & Futures
Dress code: Semi-formal – Celebrate the rich heritage and innovative future of Africa through an evening of elegance that blends tradition with modernity. Get ready for an evening with lots of fun and dancing!



KEYNOTE SPEAKER



Neil Morris

Neil Morris became a member of the IAASB in January 2023. He is also currently the Global Head of Assurance and ESG Methodology at KPMG. He is a Chartered Accountant and has 26 years' experience with KPMG in South Africa and the United Kingdom. Neil is a member of the South African Institute of Chartered Accountants (SAICA) and a Registered Auditor with the South African Independent Regulatory Board for Auditors (IRBA). He has served on various committees and working groups for both SAICA and the IRBA. Neil has a Bachelor of Commerce in Accounting from the University of Cape Town and a Bachelor of Commerce Honours in Accounting from the University of KwaZulu-Natal.

PANEL FACILITATORS



Prof Minga Negash

Minga Negash is a Professor of Accounting at the Metropolitan State University (MSU) Denver and Visiting Professor at the University of Witwatersrand (Wits). He has been teaching a variety of undergraduate and postgraduate courses at seven universities located in different countries for more than three decades. He has published widely, and his works appeared in highly rated discipline specific journals. He has served as a keynote speaker at international conferences. He is a member of the boards of academic journals and advisory councils. He has authored (co-authored) technical reports that serve as input for government policy. He is a cofounder of nonprofits and serves community organizations pro bono. He is a recipient of the Ernst & Young and the SAAA's 2006 Outstanding Contribution to Accounting Research Award, Emerald Literati Network's Highly Commended Award and the MSU Denver's Dean's Awards for Excellence in Scholarship, and Service. In 2023, he was the recipient of the SAAA lifetime achievement award.



Prof Katherine Schipper

Professor Katherine Schipper, the President of the IAAER is a distinguished figure in the field of accounting education and research. Professor Schipper currently holds the prestigious title of Thomas F. Keller Professor of Accounting at Duke University. Her remarkable academic journey includes faculty appointments at renowned institutions such as the University of Chicago and Carnegie Mellon University, and she has also taught in the MBA program at

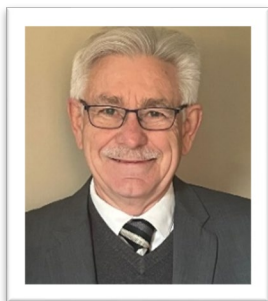
Goethe Business School, University of Frankfurt. In recognition of her exceptional impact on accounting education, she received the Outstanding Accounting Educator Award from the American Accounting Association in 1999. In 2007, she made history as the first woman inducted into the Accounting Hall of Fame, becoming the 81st inductee. Professor Schipper holds a B.A. summa cum laude from the University of Dayton, and earned her M.B.A., M.A., and Ph.D. from the University of Chicago. She is also a respected member of the International Association for Accounting Education and Research (IAAER).



Prof Phillip de Jager

Information included under PhD Colloquium (see page 24).

LIFETIME ACHIEVEMENT AWARD WINNERS

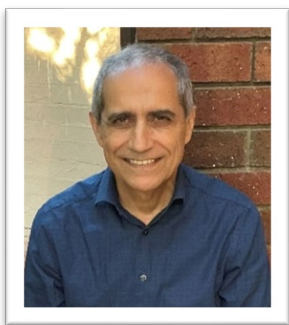


Prof Hentie van Wyk

Hentie was born in Bloemfontein (South Africa) in 1956. He became a Chartered Accountant (SA) in 1982 after he served his trainee period at KPMG. In 1984 he started his academic career as a Senior Lecturer the University of the Free State. He was promoted to an Associate-Professor in 1988 and as Professor and Head of the Centre for Accounting in 1992.

He obtained a PhD in 2003 in Public Sector Management. He lectured International Financial Reporting Standards (IFRS) on a postgraduate level for more than 30 years. He retired at the end of 2021 and is still involved with the School of Accountancy on a part time basis. He was also a co-author of two well-known IFRS textbooks in South Africa for many years.

He was very involved in the affairs of the accounting profession. He served as a Board member of the Free State Society of Chartered Accountants for 20 years and was President of the Society in 1994 and 2009. He was a member of the Academic Review Committee of South African Institute of Chartered Accountants from 2005 to 2012. He also served on the Board and Exco of the South African Institute of Chartered Accountants (SAICA) for several years. He is a former President of the SA Accounting Association and the former Vice-president of the International Association of Accounting Education and Research. He published several articles in various research journals. He is also extensively involved in the community and an Officer in his Church. He was Treasurer of Cricket South Africa from 2005 to 2010 and served on the Management Body of Grey College from 1998 to 2004. He married Annalise in 1980 and is blessed with two children and four grandchildren, of which one sadly passed on. He is also an active bird watcher and a mountain bike enthusiast!



Prof Carlos Correia

Carlos Correia is Emeritus Professor at the University of Cape Town. As an academic he was convenor of the Masters in Financial Management programme at UCT and also taught on the PGDA programme. He was Head of the Managerial Accounting and Finance division and also Head of Research in the College of Accounting at UCT for many years. He consulted widely on corporate finance and valuations for major corporations and public institutions. His research focused on corporate finance particularly on capital budgeting, valuations, cost of capital and derivatives. According to Google Scholar, Carlos has over 700 citations. He has twice won the Standard Bank Prize for the best research article in the *South African Journal of Accounting Research (SAJAR)* and has twice won the best paper award at SAAA conferences. Carlos is author of the textbook, *Financial Management* which is now in its 10th edition.

TEACHING AND LEARNING (T&L) SPECIAL INTEREST GROUP (SIG) (PRE-CONFERENCE EVENT)

FACILITATOR



Prof Veruschka Pelser-Carstens

Prof Pelser-Carstens is the SAAA Exco Teaching and Learning representative. She leads the SIG event, delivering the opening and closing sessions and facilitating engagement across the program.

Mission and Purpose

The T&L SIG aims to foster excellence and innovation in accounting education. Convened under the auspices of the SAAA and IAAER, the SIG provides a focused platform for educators, researchers, and practitioners to:

- Share evidence-based teaching strategies and innovations;
- Engage in discourse on emerging educational trends and technologies;
- Explore authentic assessment and game-based learning; and
- Build global networks for pedagogical advancement.

Program Highlights

- **Keynote Address: Mr. Bruce Vivian** (Director: Accountancy Education, IFAC). *“Evolutions and Revolutions in Accountancy Education”* Introduced by **Prof Katherine Schipper** (Duke University; President, IAAER)

- **Panel Discussion: Prof. Jac Birt** (Charles Sturt University) & **Mrs Nikki Schonfeldt** (University of Western Australia). *Topic: Transformative Educational Practices*
- **Workshops**
Game-Based Learning – **Prof Linda Kidwell** (Nova Southeastern University)

Competency Development Through Authentic Assessment – **Dr Cecile Janse van Rensburg** (University of Pretoria)
- **Interactive Sessions**
- **Show-and-Tell:** Short, engaging presentations on classroom innovations
- **Poster Presentations:** Explorations into curriculum design, digital tools, and inclusive teaching methods

Acknowledgments

The SAAA and the IAAER extend sincere thanks to all presenters, participants, and contributors. Your insights and energy drive the future of accounting education forward.

PHD COLLOQUIUM (PRE-CONFERENCE EVENT)

The mission of the SAAA is to promote excellence in accounting education and accountancy related research in Southern Africa. The objective of the PhD Colloquium is to assist PhD students in demarcating their research questions, to establish a structure for their thesis, to guide them in writing a literature review, and to comment on their research methodology. Another role of the facilitators is to support PhD students mentally in this journey in maintaining a work-life-balance.

FACILITATORS



Prof Phillip de Jager

Phillip de Jager is a Professor in the Department of Finance and Tax at the University of Cape Town and a visiting Professor of the School of Finance at Shanghai Lixin University of Accounting and Finance. He teaches on corporate finance, investments, and research methodology. His research interests are bank capital, corporate finance, and research about research. He is an associate editor of the Journal of Accounting in Emerging Economies (JAEE) and Meditari Accountancy Research Journal (MEDAR), and a member of ASSAf's Committee on Scholarly Publishing. He served as the Chair of the UCT Retirement Fund for 8 years until 2023. Recent consulting work was on possible excessive pricing conduct for the Competition Commission of South Africa.



Prof Warren Maroun

Warren Maroun is a Professor of Accounting and Auditing at the University of the Witwatersrand's School of Accountancy. He joined the IAASB's Board in January 2022, having been nominated by the South African Institute of Chartered Accountants.

Prior to joining the Board, Prof Maroun consulted widely on matters related to financial accounting, auditing and integrated reporting. He also serves as the editor of *Meditari Accountancy Research* and is an Associate Editor of *Accounting, Auditing and Accountability Journal*. Before joining academia, Prof Maroun served in different capacities at PricewaterhouseCoopers. He has served on different task forces, working groups and committees for the Integrated Reporting Committee of South Africa, the Independent Regulatory Board for Auditors and the Chartered Governance Institute of Southern Africa.




Prof Ilse Lubbe

Ilse Lubbe is currently the Head of the College of Accounting in the Commerce Faculty at the University of Cape Town (UCT), South Africa. She holds a PhD in Higher Education Studies. Since joining UCT in 2002, she has taught in undergraduate and postgraduate professional accounting programmes. Her research interest is the education of professional accountants. She has published several papers relating to curriculum design challenges and professional accountants' education. Ilse is a senior associate editor of the *Accounting Education* journal, an A-rated international journal. She leads the national Ethics Collaboration Research Group, which is currently involved in a longitudinal study that involves six universities. The group published an *Ethics for Professional Accountants* textbook that contains several case studies with a flair for the daily ethical dilemmas of professional accountants in South Africa.

As a qualified Chartered Accountant (CA(SA)), she served on the Accounting Standards Board (ASB), the Academic Board of the South African Institute of Government Auditors (SAIGA) and the Chartered Accountants Academy (CAA) in Zimbabwe, and more recently on the Board of South African Institute of Chartered Accountants (SAICA).


COMMUNICATIONS: International Association for Accounting Education and Research (IAAER)


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IAAER

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 **Contact Us:** For any enquiries, feel free to contact us via email: General enquiries: admin@iaaer.org

COMMUNICATIONS: Southern African Accounting Association (SAAA)



Add us to your professional network on LinkedIn, where you can establish and maintain networks with fellow SAAA members.



To stay up to date with news, photos and other relevant information, please like our Facebook page.

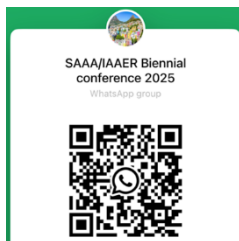
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