

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]	Siphehile 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 Pelsers-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 Muller, Blanche Steyn and Brenda Poee. The assurance role of internal auditors in environmental, social, governance and sustainability reporting [81]
Session Chair	Veruschka Pelsers-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
11h0-11h30	Precious Nkosi and Monique Keavy. 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 Pelsers-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]	Léandi Steenkamp and Mojalefa Mosala. Transparency, media, and public trust: Disciplinary mechanisms in South Africa's auditing profession [79]
Session Chair	Anne Soldat (UNIZULU)	Veruschka Pelsers-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]	Siyabongwa 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 K Sahoo, Olubukunola Uwuigbe and Nadeeka Withanage.	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]



2025 SAAA/IAAER BIENNIAL INTERNATIONAL CONFERENCE



Concurrent Session 3 (Thursday, 26 June 2025)						
Venue	Hall A & B	Venue 7	Venue 8	Venue 9	Venue 10	Venue 11
	Listening to the student's voice: Reshaping teaching excellence in accounting and business education [21]					