



IAAER

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH



SAAA were proud to announce a Life Time Membership Award to Jeff Rowlands

ABBREVIATED CURRICULUM VITAE - J E ROWLANDS

NAME: Jeffrey Rowlands

DATE OF BIRTH: 2 September 1949

MARRITAL STATUS: Married to Robyn

CHILDREN: Trevor - geologist (2 grandsons)
Bronwyn - physiotherapist (3 grandsons)

EDUCATION:

High School - Amanzimtoti

Undergraduate - Natal University

Postgraduate studies - Rhodes University

ACADEMIC APPOINTMENTS:

Rhodes University - Lecturer 1984

- Senior Lecturer 1988

- Professor 1989

UPE/NMMU - Professor 1994 – 2006;

Emeritus Professor 2007 - present

PUBLICATIONS: Articles in national and international journals

CONFERENCES AND ADDRESSES:

Papers at national and international conferences

REPORTS: Author of numerous reports

ACCOUNTING PROFESSION:

- FAESA committee member and co-author of report
- Interim Representative Council of Accountants - member
- EDCOM of PAAB - Chairman
- Monitoring Committee of PAAB - Chairman

SUPERVISION:

Supervisor and external examiner for higher degrees at master's and doctoral level

RESEARCH INTERESTS:

- Accounting education
- Structure of accounting profession

CURRENT EMPLOYMENT

APT - SAICA professional programme

Part time lecturer at NMMU and UJ

Consultant to SAICA

AWARDS: Include SAAA Outstanding

Educator in 2002 and 2006

Newsletter 01 July 2015



Panel 1 – Closing the Gap

Contributed by: Blanche Steyn

The panel discussion resulted in interesting discussions on the variety of gaps that influence accountancy educators and students namely; gaps in age, language, cultural and technology. In essence it showcased the diversity of South Africa.

The gap caused by studying in a different language made it more time consuming to study as you first have to translate the new information back to your first language before considering its impact and you then need to translate the information back to English to articulate a response. One of the problems caused by this is that students might understand what they learned but they struggle to discuss it, to find the words to ask the lecturer questions or to answer questions.

Given that the current generation of students grew up in a digital environment, their interaction with as well as their need to use technology more frequently is a current challenge to the academics who might not be as proficient in the use of technology but who need to incorporate the use of technology in innovative ways towards better teaching through the use of blended learning.

The age gap seems to be more of a temporary block as students generally are taught to respect their elders and their seniors, and thus need to first understand the level of approachability of the lecturers and tutors as well as how to approach them.

The panel response that received the greatest applause was the comment from the young graduate, Lazola, who explained that their degrees empower them to become accountants anywhere in the world and that the skills and abilities they gained are not limited in their application to South African towns or cities. In the end wisdom was already in the hands of the youth.

I attended Paul Maughans paper on the capstone course offered to final year B Comm students at UCT. This was an excellent presentation, but more importantly, the content of the paper was most relevant. Introduction of the BAG (read the paper if you don't know what this stands for) is a really exciting and innovative response to making sure graduates have the relevant skills required by employers to meeting the changing demands of the work place today. More innovative thinking and structuring of courses like these are recommended to engage students and make sure they obtain the relevant skills to future proof our graduates. Tracking these students performance in the work place is an area I will watch with much anticipation.

Mandi Olivier
Senior Executive: Professional Development
SAICA

Paper Awards

Papers were adjudicated across the following five areas

1. **FIELD OF RESEARCH AND, FORMULATION OF THE PROBLEM**
2. **METHOD AND DATA**
3. **UTILISATION OF LITERATURE**
4. **PRESENTATION, LANGUAGE & REFERENCING**
5. **CONCLUSION, LIMITATIONS AND RECOMMENDATIONS**

Best paper awards go to

Title Author	Subject Area
A refined constructive operating lease capitalisation model considering proposed lease accounting rules Dillon, J & Correia, C And overall best paper prize	MAF
The information content of cross listed firms financial information during the convergence period Wijayana, S & Rakhman, F	ACC
Towards a model of teaching and learning in a managerial accounting and financial management writing intensive tutorial programme K Bargate	EDU
Social and governance disclosure by Lonmin PLC pre and post Marikana: a research note W Maroun	AUDIT
Integrated thinking and tax reporting Venter, ER., Stiglingh, M & Smit, A	TAX

Award Winners





Message from the Vice President and Chair of the Scientific Committee

Hello and welcome everybody.

A lot of time of course goes to manage the first receipt of papers into proceedings and the subsequent communication back and forth between corresponding author and subject representative and reviewer. A nice opportunity to give you just a little insight into the 'double blind' process we follow to have a paper entered into conference proceedings. We are all busy academics and receiving the additional volumes of email is not an easy matter and I have to thank my subject representatives for easing the pressure of this task, Rona, Jana, Blanche & Elmarie

Rona, the university of Pretoria has received a very special addition to their team and I know you will flourish there. And I wish you well in your new marriage. Rona married in the height of the conference preparation and had a huge load to bear. Jana, Blanche, and Elmarie I would not have been able to discharge my responsibilities without you, thank you. **Blanche has been talking about how to increase the exposure of our presenters – let us not forget the special teaching and learning edition of Meditari – the deadline is 31 July but Grant Samkin has assured me that we can push that deadline slightly if necessary.** Ilse I have not forgotten you – you have made such a special contribution. I cannot tell you how grateful we are for the teaching and learning conference UCT hosted, the web-site and your help with registrations for this conference but more specifically right now your contribution to the scientific committee and driving the process forward AND your patience – it has been very much appreciated Ilse.

The paper process could not happen without reviewers, thank you so much to all who availed themselves to sit on the scientific committee. Please send me a mail on roberts1@dut.ac.za if you are willing to become a reviewer together with a brief cv and your area of interest. And please look out for our editions of 'The Forum' where we will provide some direction for budding researchers. Congratulations to all the prize winners and the overall prize winner, you will all be announced at the annual general meeting tomorrow, please always make provision to attend, it is a sure way of carrying our momentum forwards.

In closing I have a few things left to do. Willem I would not be standing here today if it was not for you. I became the regional chair in Kwazulu Natal and The Forum editor and you grew the portfolio and I from there. This has been an important portfolio to you and it just so happened that I have a passion for it and you have helped me develop it further. Dennie took over & has added her special flavour to what you put in place (Dennie you add something very special to us and we are deeply grateful to you for EVERYTHING). It is a sad thing but as the conference moves forward (next will be KZN and then Gauteng followed by the Free State) we do say goodbye to people and the communication portfolio will get a new leader tomorrow. Willem, for being a pillar of strength and love to us and agreeing to a co-opting onto the board in order to carry our relationship with SAJAR into the future, THANK YOU!

And to you Lana, oh my word what an honour and a privilege to be under your leadership. I actually don't know how you do it and maintaining your composure all the while. Thank you for being our president, thank you a million times over. Thank you for the strong ties you have formed with the IAAER for being available to sit on their council and agreeing to continue in that role and for all the international travel that comes with that. Thank you for strong relations you have built with our sponsors and advancing the cause of our profession and for this conference without which nothing would be possible. I truly hope that everyone here takes back with them a message about the SAAA – that its vision is,

To promote excellence in Accountancy Higher Education and Research in Southern Africa

and your support is absolutely imperative.

This conference exists to provide a platform for collaboration to create opportunity to synergise and is potentially the catalyst for great things if we continue to collaborate and associate in that spirit. So thank you Lana and I hope that a well-deserved rest awaits you! Sean I take this opportunity to thank you too – I know of few couples who work together, thank you for making it possible for your wife to serve us and for your service as a subject representative – I truly value your leadership. Lana I have a small gift as a token of our appreciation which we hope you will treasure.

And a final thank you to my extended family back home. A special mention to our acting Dean and past Dean at the Durban University of Technology Saleem Kharwa and Professor Nepal who have both consistently given support to my contributions to the SAAA.

All I have left to say is do what you do, teach what you teach and publish and I am truly looking forward to taking my role as President of the South African Accounting Association.

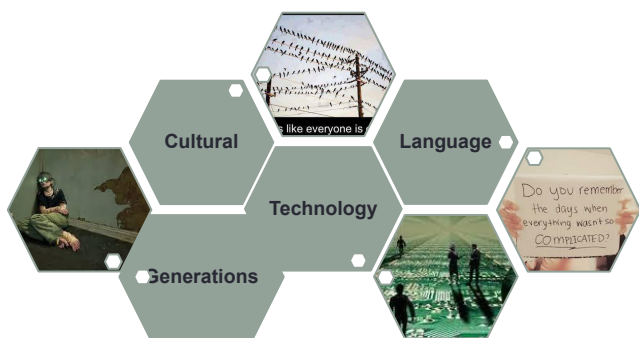
Invite to TLC Conference 2016

SAAA TEACHING AND LEARNING CONFERENCE 2016

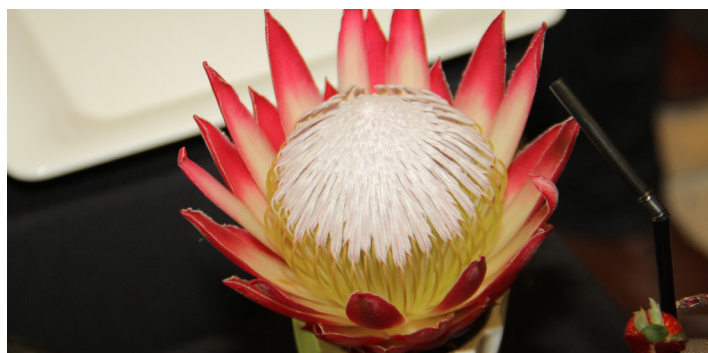
Friday 2 December 2016
Johannesburg



Teaching 4 success through diversity



To read the SAJAR report please go to the SAAA website and click on the link.



Other Conferences

Call for Papers Meditari Accountancy Research Conference 2016

30 June – 1 July 2016 (with a PhD/early-career colloquium on 29 June)

at
Kwa Maritane, Pilanesberg National Park, South Africa

in a malaria-free area north-west of Johannesburg, where the Big Five of the animal kingdom roam free. The conference facility is a 3 hour drive north-west of Johannesburg International (O.R. Tambo) Airport on well-maintained roads. Further venue information:

<http://www.pilanesbergnationalpark.org/?gclid=CKncgsqt6MUCFU2VvQodNx0AFw>

Conference theme:

Reconnecting with our interdisciplinary roots

The journal has strong interdisciplinary roots and has always encouraged innovative and interdisciplinary approaches covering a broad range of topic areas. At this conference, we will reconnect with and celebrate this inclusive approach, as exemplified by our excellent plenary speakers.

Plenary Speakers:

Professor David Hay



David Hay is the Professor of Auditing at the University of Auckland, New Zealand. He is a Fellow of Chartered Accountants Australia New Zealand. Before his academic career, David had extensive professional experience in New Zealand and in the City of London.

David has a substantial role in auditing research at two leading auditing journals as an Editor of *Auditing: A Journal of Practice and Theory* and as the Editor-in-Chief of the *International Journal of Auditing*. He has also served as an editorial board member of many other accounting and auditing research journals. David's research interests include auditing issues internationally and in New Zealand. A co-authored paper, "Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes" published in *Contemporary Accounting Research* is very widely cited. He is co-author of the recent reference book on auditing and auditing research, *The Routledge Companion to Auditing*, published in 2014.

David was President (New Zealand) of the Accounting and Finance Association of Australia and New Zealand from 2009 to 2011. He has played an active part in the admission requirements for Chartered Accountants in New Zealand, including serving as Chief Examiner of the Final Qualifying Examination for Chartered Accountants, and as an Education Board member.

Professor Lee Parker



Professor Lee Parker is a Professor in Accounting in the School of Accounting at RMIT University, Melbourne, Australia, and Visiting Professor at the University of Glasgow, Scotland. Previous academic posts include the Universities of Glasgow, Dundee, Monash, Griffith, Flinders, Adelaide, South Australia, St Andrews, and London (Royal Holloway) as well as visiting professorships in the USA, UK, Australasia, Asia and the Middle East. His research has been published in over 200 articles and books on management and accounting internationally. Professor Parker is joint founding editor of the internationally prominent ISI listed interdisciplinary research journal *Accounting Auditing & Accountability Journal* and serves on over 20 journal editorial boards internationally. His academic leadership roles have included President of the Academy of Accounting Historians (USA), the American Accounting Association Public Interest section and Vice-President International of the American Accounting Association. Professor Parker is a specialist qualitative, interdisciplinary researcher in:

- Strategic Management and Corporate Governance
- Accounting and Management History
- Social and Environmental Accountability
- Public/Nonprofit Sector
- Qualitative and Historical Research Methodology

Professor Jeffrey Unerman



Jeffrey Unerman is Professor of Accounting and Corporate Accountability and Head of the School of Management at Royal Holloway, University of London. Before joining Royal Holloway's School of Management in September 2011, he was a professor at Manchester Business School.

His research and public policy work focuses on the role of accounting and accountability practices in helping organizations become more sustainable, recognizing the interdependencies between economic, social and environmental sustainability. A particular emphasis of this research is the potential and actual use of accounting in making the social and ecological impacts of organizational activities more transparent and in encouraging the embedding of sustainability within organizational decision-making. Jeffrey is co-editor of *Sustainability Accounting and Accountability* (2014), co-author of *Financial Accounting Theory – European Edition* (2011) and co-editor of *Accounting for Sustainability: Practical Insights* (2010).

He is an Associate Editor of *Accounting, Auditing and Accountability Journal* and from 2012 to 2014 was President of the British Accounting and Finance Association, the UK learned society for accounting and finance. He holds a PhD in social and environmental accounting from the University of Sheffield, is a member of the Institute of Chartered Accountants in England and Wales (ICAEW) and an honorary member of CPA Australia. Since June 2014 he has been a co-opted member of the ICAEW Council.

Accounting Education SIG Annual Conference

4-6 May 2016

We look forward to welcoming you to the **2016 conference** to be held in Belfast – home of the Titanic.

For further details and to register your interest please contact:
Joan Ballantine E: joan.ballantine@ulster.ac.uk | Ellie Franklin E: e.franklin@mdx.ac.uk





