

THE FORUM



SOUTHERN AFRICAN ACCOUNTING ASSOCIATION

APRIL 2018

The FORUM editor: Rolé van der Merwe

Message from the President – Prof Elmarie Papageorgiou

SAAA is an association striving to promote education and research, and the interests of educators and researchers, in the field of Accountancy. The SAAA plays a huge part in the increased focus in supporting accounting academics in creating an opportunity to publish and showcase research at SAAA Conferences. SAAA attains its objectives by holding conferences, meetings, discussions and seminars, by publishing papers, by seeking recognition as the representative body of accountancy academics in Southern Africa, and by such other means as it may from time to time deem suitable. As a consequence, all stakeholders in accountancy are brought together to shape the future of the Accountancy professions in Southern Africa. SAAA's vision is to promote excellence in Accountancy Higher Education and Research in Southern Africa and to support academics of Southern Africa in Accountancy, to meet the demand for quality accounting education and research, in order to play an active and leading role in the Accountancy Professions in a regional and global context.

The SAAA would like to build on the record number of 108 presentations that were presented at the **2017 SAAA/IAAER/AFA International Biennial Conference**, Champagne Sports Resort, Drakensberg, to further grow the number of delegates and presentations at the next **2019 SAAA Conference to be hosted in Johannesburg** at the end of June. SAAA conferences, Regional and Teaching and Learning, are hosted for accounting academics to increase their research output for promotion/confirmation/NFR-rating/personal standing in the accounting discipline and socialising with accounting academics from other institutions. This is evident that Accounting academics are more research active than before due to the interest and support from academic institutions not only to increase the institutions' research output but also institutions' international rating. Furthermore SAAA conferences are proof of collaborations, growth and contribution to South African and International research output. Conferences also provide a forum to support academics in meeting the demand for quality research and to promote accountancy education and research. The real value of a conference, however, lies in networking, so please take the opportunity in attending SAAA Conferences to build new collaboration/friendships and renew old ones.

We are looking forward to welcome you to the **SAAA Regional conferences, see list of SAAA Regional Conferences below**. SAAA is excited to host the **3rd SAAA Teaching and Learning Conference at the Nelson Mandela University** in Port Elizabeth on the 6-7 December 2018. All regional conferences are sponsored by the **SAAA** and is charging **no conference fee or a very small fee**. The **2018 SAAA Teaching and Learning conference** is sponsored by SAAA and SAICA, SAICA is **once again the Gold Sponsor**. A special thank you to **Mandi Olivier of SAICA** that agreed to sponsor this event, the SAAA is very excited to have SAICA on board again, making this conference a prestigious event!

These conferences cannot be possible without your **membership fee** that has been paid by your institution to fulfil SAAA's mission to hold conferences, meetings, discussions etc. The international trend is that associations are now distinguishing between **members and non-members** and are charging different conference fees to attend conferences; a reduced fee if you are a member and an increased fee if you are a non-member. Thank you for those institutions that have paid their fees and please confirm with your institution if your fee has been paid to benefit in attending conferences at a **reduced conference fee**. Please contact Tammy Ntisana (SAAA Treasurer) at Tntisana@ufh.ac.za for any enquires regarding your membership fee.

SAAA is in the process to organise the **2019 SAAA/IAAER International Biennial Conference** at the end of **June 2019** that will be hosted in the **'City of Gold' (Johannesburg)**. We will inform you of the venue and date in our next communication. Please feel free to contact any of our **SAAA Executive Committee members** if you would like to contribute in forwarding suggestions, comments etc.

SAAA is looking forward to welcome you at your regional conference and the 2018 SAAA T&L Conference!

Prof Elmarie Papageorgiou
SAAA President

SAAA Regional Conferences 2018

REGISTER

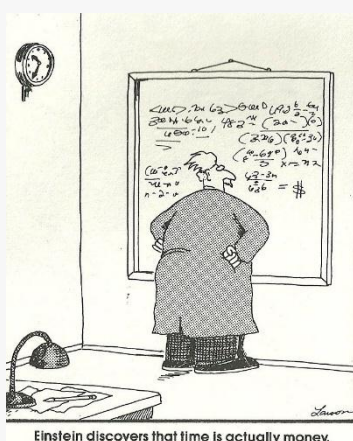


Region	Kwa-Zulu Natal	Western Cape	Gauteng Central	Northern Gauteng	Central	Eastern Cape
Date	29 Jun 2018	7 Sep 2018	12 Sep 2018	18 Sep 2018	27 – 28 Sep 2018	6 – 7 Dec 2018
Venue	The Riverside Hotel, Durban	To be confirmed	University of Johannesburg	The College of Accounting Sciences, Unisa, Pretoria	Amanzi Private Game Reserve, Brandfort	Nelson Mandela University Business School, PE
SAAA President	Zamanguni Gumede	Shelly Herbert	Ingrid Baigrie	Lindi Grebe	Anna Coetzee	Houdini Fourie
Registration closes	30 Apr 2018	10 Aug 2018	To be confirmed	30 Jul 2018	To be confirmed	31 Oct 2018
More information	http://saef.ukzn.ac.za/SAAA	shelly.herbert@uct.ac.za	ibaigrie@uj.ac.za	jordaah@unisa.ac.za or grebel@unisa.ac.za	npule@cut.ac.za	tracy.beck@mandela.ac.za

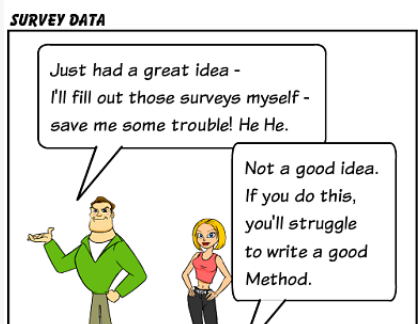
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Einstein discovers that time is actually money.



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"SAAA_SARV"



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Public Sector Finance – call for interested parties



Call for interested parties to become part of a public sector research group

By Prof Lourens Erasmus (UNISA)

From the 1990s, the South African public service adopted the 'new public management' doctrine to align its systems to what is considered by developed economies as public financial management best practice. Financial management legislation replaced its instruction approach to a principle based approach that fosters efficient and effective management of resources and promote accountability. The establishment of internal audit functions and audit committees as pillars of good governance were legislated. A performance budgeting system was implemented together with a phased in application of the accrual basis of accounting in all spheres of government. Yet, the South African public sector is still plagued with corruption scandals, mismanagement of public resources and inadequate service delivery. A robust South African public sector is paramount for social stability and sustainable economic growth. However, research from South African universities on public sector financial governance is deficient. Municipalities have adopted accrual based accounting standards issued by the Accounting Standards Board (ASB), but struggle to obtain unqualified audit opinions and annually spend millions on consultancy services. The central government departments are currently applying a modified cash basis of accounting with the notion that it should migrate to apply the accrual accounting standards. Considerable research is necessary in this domain.

As national subject representative on public sector finance for the SAAA, I want to establish a research group consisting of interested academics and practitioners. The idea is for the ASB and National Treasury to present topics, to be researched by the group as projects or as topics for PhD studies. The ASB and National Treasury have welcomed and expressed their support in principle, for such an initiative. In correspondence with the ASB the following research needs were expressed that may solicit interest from the SAAA fraternity:

- Application of Standards of GRAP by small entities – the ASB have already decided that IFRS for SMEs are not suitable, but what can be done with regards to recognition and measurement in existing Standards of GRAP that can enable smaller entities to still apply GRAP?
- Citizens Guide on Reporting Financial Information – In the USA a four page document is published by the Government Accountability Office on the USA finances. The information is extracted from the annual financial statements and performance information. Is there a need for a similar report in SA that will make government financial information simpler to understand for the common man/person on the street, and if so what is it that we should be reporting. Should there be an equivalent to the publication by the National Treasury, Budget at a Glance.
- Monitoring the effectiveness of amendments made to GRAP 16 and GRAP 17 – the ASB made changes to GRAP 16 and 17 after they completed a post implementation review. The changes should have been implemented by now and the ASB would like to assess whether the changes resulted in an improvement in effectiveness.
- Use of the Cash Flow statement to facilitate comparison with the Budget – the annual budget is limited to entities that are funded by the fiscus. Those are not all the reporting entities as defined in Standards of GRAP. How can we use the cash flow statement to make a comparison with the budget possible, by referencing to the Estimates of National Expenditure template that the Budget office use for the preparation of the annual budget?

The ASB will commence work on the first three topics starting in the fourth quarter of 2018. However, as projects are not completed in a quarter, any research results will be valuable. The ASB also mentioned that in preparing their work programme consultation later in 2018, they also plan to deal with a section on research that could feed into the plans of the research group. In addition the ASB shared that the international academic community has indicated that they would welcome research in the following areas:

- Budgetary accounting including commitment recording.
- Harmonisation of International Public Sector Accounting Standards (IPSAS) accrual and statistical reporting in Europe and internationally.
- Relationship between IFRS and IPSAS and applicability of business accounting practices in the public sector.
- Practical government accounting approaches.
- Simplifying the language in accounting standards.
- Standards for small or low risk entities.
- Additional accounting reports for citizens.
- Reporting using XBRL.



A number of senior academics from different universities have indicated their interest to become members of the research group. This newsletter serves as an invitation to other academics that are interested in becoming a member to notify me (Lourens Erasmus – erasmlj1@unisa.ac.za), to add you to the mailing list. It may also add value, at this stage, to communicate your field of research interest and perhaps the topic listed in this newsletter that interests you most.

I will communicate with interested parties to arrange a workshop for the formal establishment of the group and resolutions on the following:

Name of the research group; Terms of reference; Project/s; PhD students and Way forward.

Quality teaching and a Research impact

By Prof Ilse Lubbe (UCT)

As Accounting Academics, we often feel pushed (and pulled!) in different directions at the same time. We are required to teach large undergraduate and postgraduate classes to a diverse group of students, ensuring that the students acquire the necessary knowledge and competencies of a professional accountant, while, at the same time, experiencing the increased call for quality research output. You may ask: *how is this possible?*

The SAAA supports its members to engage in research and scholarship, while also improving their quality of teaching. The next **SAAA Teaching and Learning (T&L) Conference**, hosted by the **Nelson Mandela University, Port Elizabeth (6 & 7 December 2018)**, includes a specific call for the submission of an innovative teaching initiative that you are involved in, as well as three workshops, supporting the development of research output and quality teaching. Delegates of the SAAA T&L Conference will have the option to select to participate in one of the following three workshops:

- Workshop 1: Paper development workshop
- Workshop 2: How to convert your Masters dissertation into a paper
- Workshop 3: Quality teaching

The aims of these workshops are to support accounting academics with the following issues:

I have completed my Masters, what now?

You have recently completed your Masters, but are unsure of how to publish your study, or you may have started writing up something, but feel lost and can really benefit from a mentor, for some guidance and direction. Two workshops have been scheduled to support you in developing your *research voice*: (1) a paper development workshop, aimed at providing guidance and mentoring support of your paper in progress; and if you have not yet started, (2) guidance and support on how to convert your masters dissertation into a paper.

How can I improve my teaching?

New academics often feel that they are '*thrown into the deep end*' and are required to '*hit the road running*', with limited direction of what to do, and how to do it. The teaching of large groups of students in a meaningful way that supports their learning is a challenging task for most academics, and even more if you are a young, newly qualified accountant and a novice academic. You may have heard some education terms and wondered about their meaning; for example students' approaches to learning, vertical and horizontal alignment and the scaffolding of knowledge. The third workshop deals with specific issues relating to teacher development and a reflective teaching approach and philosophy.

Call for innovative teachers to showcase their initiatives

At the SAAA T&L conference, there is a specific theme that focuses on innovative teaching initiatives. You may be doing something new and innovative in the classroom, tutorial sessions, online, relating to assessment, etc. that enhances how students engage with their learning or that just puts a new spin on the traditional way of teaching. SAICA is sponsoring prizes for the best teaching innovations. Follow these links to the SAAA and SAJAR websites:

- [SAAA T&L Conference Call for Papers](#)
- [SAJAR Special Issue Call for Papers](#)

Refer to the **CALL FOR PAPERS** of the third SAAA T&L conference (on the last page of this newsletter), and read more about these workshops and the submission criteria for **Track 2** – Innovative Teaching Initiative. The call also includes two other tracks: **Track 1** – papers submitted for conference proceedings; and **Track 3** – papers submitted for the specific issue of *SAJAR, Challenges for Academics Educating Accounting Professionals in South Africa*.

Deadline for all submissions: **27 July 2018**

By Peta Myers (Rhodes University)

What part of your teaching excites you? The interaction with your students? Trying new ways of teaching? Trying out new technologies in your teaching? How students learn? The list is virtually endless. At the base of it all, is that we are Accounting Academics. We all teach a certain aspect of 'accounting' in its broadest sense and our teaching should be important to us.

I am quite sure we all take time to reflect on what worked or did not work in our previous term or semester or year, or perhaps to reflect on what we would like to do differently in the future. Sharing what you have learnt in your teaching practice may well save someone else the time spent trying the technique if you have managed to improve it; or perhaps others could share with you how in introducing something slightly differently, the teaching of it became far more successful. Equally introducing colleagues to a new technique or technology may well open their eyes to a different way of being in the lecture theatre, for you and for your students. Teaching is our common ground and sharing how we do this and ways in which we try to improve our teaching practice and thereby try to reach more students, will benefit you and your students. Think about what you do differently and share it with us at the SAAA Teaching and Learning Conference to be held on 6 & 7 December 2018 (Refer to the **CALL FOR PAPERS** on the last page of this newsletter). Or if you just want to be excited about teaching again, this is the place to rediscover your inner teacher. ☺



Interesting studies performed by researchers



In 2011, a study found that individuals with high social anxiety had high empathy. The study found that high empathy may make socially anxious individuals more sensitive and attentive to other people's states of mind.



270 scientists re-ran 100 studies published in the top psychology journals in 2008. Only half the studies could be replicated successfully.



An Australian research institute ran a four-month study "to answer the age old question, 'Where have all the teaspoons gone?'". Results: 80% of the teaspoons in the study disappeared, with the half-life of the teaspoons calculated at 81 days.



Studies show that an increase in Facebook usage is heavily linked to decrease in satisfaction with your own life and higher likelihood of depression.



In studies where random Monopoly players were given twice the money as their opponents, they began to act rudely towards other players and argued that they used strategy and skill to achieve victory.



In 2014, a Stanford study found that walking boosts creative inspiration. The study examined creativity levels of people while they walked versus while they sat. A person's creative output increased on average 60% when walking, regardless of how they walked (e.g., outside or on a treadmill).



A study was conducted to determine whether sheep were capable of recognizing the faces of other sheep. When the study concluded in 2001, the researchers had discovered that sheep could recognize the faces of fifty sheep about 80% of the time, and they remembered them for over two years.



In 2012, a group of psychologists found that, quote, "leaning to the left makes the Eiffel Tower seem smaller." Basically, when people are leaning, their ability to estimate things like quantity and size is affected because we tend to assume that smaller things go on the left and larger things go on the right. It may be a result of bias among people who read from left to right.



A paper published in 2004 out of the Zoology Institution of Stockholm University is well summed up by its title, "Chickens Prefer Beautiful Humans." It turns out that chickens tend to peck at faces that humans also prefer and consider beautiful.

(Source: Extracted from <http://www.kickassfacts.com/25-interesting-studies-performed-by-researchers/> and <http://mentalfloss.com/article/65325/24-strange-scientific-studies>)



INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION & RESEARCH

2019 SAAA/IAAER BIENNIAL
INTERNATIONAL CONFERENCE

26 - 28 June 2019

'Breaking Barriers and Moving Boundaries'

An opportunity to visit the breathtaking Johannesburg, South Africa.
Experience the 'City of Gold, Egoli' hosted by the Central Gauteng region.

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The cryptocurrency conundrum: a look at Bitcoin



By Asheer Jaywant Ram (Wits)

By market capitalisation the Bitcoin is the world's largest and foremost cryptocurrency. It is so named because it uses the principles of cryptography for security and transmission purposes. Other cryptocurrencies include Ripple, Ethereum and Litecoin. The Bitcoin is not governed by any single entity but rather by a network of consensus-drive computers. As a result, the Bitcoin is said to be decentralised. This allows the Bitcoin to be used to circumvent exchange controls.

All transactions with the Bitcoin are recorded on an immutable public ledger, known as the blockchain. There are no personal details logged on the blockchain when the Bitcoin is used, except for wallet addresses. Research has shown that these addresses can be traced to specific persons, hence, the Bitcoin is not totally anonymous, unlike cash. As a result, the Bitcoin is said to be pseudonymous. This does, however, introduce difficulties in verifying the existence of Bitcoins held.

Bitcoins can be acquired through peer-to-peer transactions or through acquisition from an exchange (for example, Luno and ICE3X in South Africa). Interestingly, the Bitcoin does not trade at a parity price across exchanges, presenting challenges to prevailing finance paradigms. Bitcoins can also be mined – meaning that Bitcoins can be obtained through using computing power to solve mathematical puzzles (hash functions). The individual who solves the puzzle (hash function) is rewarded with 12.5 bitcoins currently (this value halves each time 210 000 blocks have been mined). The Bitcoin also has no physical substance and can be used for a myriad of functions. Some uses include: holding the Bitcoin as a speculative asset or investment, using the Bitcoin as a medium of exchange and using the Bitcoin as a payment rail (transferring Bitcoins overseas). These uses arise against the backdrop of highly volatile Bitcoin prices: a single Bitcoin trades (at the time of writing) at about R127 000 against a high of around R250 000 in December 2017. The manner of acquisition, uses and lack of physical substance of the Bitcoin present complexities and challenges when looking at how one would account for the Bitcoin for financial reporting purposes and how one would subject the Bitcoin to tax.

Accounting for the Bitcoin

The Bitcoin cannot fall into the definition of cash and cash equivalents for IAS 7 because of its decentralised nature and the fact that it is not have the same level of acceptance as a medium of exchange as legal tender. The Bitcoin cannot be a financial instrument per IAS 39 as no contractual arrangement exists. The Bitcoin may be considered an intangible asset per IAS 38, but if it is held for sale, then one could argue that IAS 2 would apply. IFRS lacks specific guidance on intangible assets and commodities held for investment purposes, which is needed in the context of the Bitcoin.

It is also debatable as to whether existing IFRS measurement requirements provide decision useful information to users in the context of Bitcoin's volatility. Prevailing research by the author showed that a business model approach should be adopted to account for the Bitcoin.

Taxing the Bitcoin

There have been some jurisdictions which have issued tax guidance around the Bitcoin and cryptocurrencies, most notably the USA. In certain jurisdictions, the Bitcoin is treated as legal tender (for example, Japan). Other jurisdictions treat the Bitcoin as an asset, with some exceptions. Australia, for example, does not subject the Bitcoin to GST (VAT equivalent), almost as if it were a currency. Transactions with the Bitcoin are then, however, treated as barter transactions with capital gains tax.

In a South African context, there is no specific guidance as to whether the Bitcoin is currency or an asset for tax purposes. Importantly, however, it was indicated in the Budget Speech in February 2018 that clarification of the tax treatment of cryptocurrencies will be provided.

What is clear, however, is that accounting and tax regulations are not keeping pace with these developments necessitating that prudent professional judgment be applied in situations involving the Bitcoin and cryptocurrencies.

Further reading

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<https://www.moneyweb.co.za/mymoney/moneyweb-tax/bitcoin-brace-for-tax-impact/>

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<http://dx.doi.org/10.1108/MEDAR-07-2015-0035>

Venter, H. (2016), "Digital currency – A case for standard setting activity", Australian Accounting Standards Board, available at:

http://www.aasb.gov.au/admin/file/content102/c3/AASB_ASAB_DigitalCurrency.pdf



Extinction Accounting (summary)

By Prof Warren Maroun (Wits)

Jill Atkins (of the University of Sheffield) and Warren and Maroun (of the University of the Witwatersrand), are researching what is often called the sixth period of mass extinction on planet Earth. The research project explores the potential for accounting and corporate accountability to contribute to extinction prevention. An interdisciplinary approach is adopted, weaving scientific evidence and theory into organizational disclosure and reporting in order to demonstrate links between extinction, business behaviour, accounting and accountability.

The aim is to develop an emancipatory extinction accounting framework which can be embedded in integrated reports. This would probably draw on the 'calculable infrastructure' of accounting as well as narrative reporting and diagrammatic representation to inform stakeholders about the risks of extinction and drive positive change at the operational and strategic level. It is also possible for extinction accounting to be applied when managing the relationship between an organisation, the responsible investor community and key NGOs, promoting a combined effort to prevent loss of species.

Did you Know #DYK: Interesting facts about research in South Africa

(Source: Extracted from <https://blog.l2b.co.za/research-south-africa/>)

What is the most played song in history? Mmmh maybe that's too easy after the recent Justin Bieber's "Despacito" barrage. Ok, let's make it a bit more difficult: how many Olympic medals did Husain Bolt win in his illustrious career? Not so easy now, is it?

Hang on, before you grab your mobile phone to Google the answer... What if I took you back in time to 1980 and asked you similar questions? Seems like an impossible task now doesn't it?

Encyclopaedia! I hear someone shout out loud. Yes, you might get lucky, if you had the most recent volume, but ultimately you can only cram so much into them! Another option might be going to your local library to look through hordes of newspaper archives ... I can already see the look of disbelief on the faces of the millennials.

The reality is that nowadays we have ALL the answers a mere click (or a finger scroll) away using a myriad of search engines available to anyone with a device connected to the internet. The downside of this is that we are now flooded with information, we have to sift through masses of data to distinguish true facts from fake. Material is mostly sourced from journalists, the man on the street (often using their mobile devices) and research companies.

Research institutes use scientific methods to make sure that the study is done in a controlled way to ensure the results are as unbiased as possible.

This allows other researchers an opportunity to evaluate the process and ideally uncover facts that can be used to help people or the world in some way.

Some of the research institutes in South Africa are as follow:

African Centre for Gene Technologies; African Institute for Mathematical Sciences; Astronomical Society of Southern Africa; Bernard Price Institute for Palaeontological Research; Centre for Conflict Resolution; Centre in Water and Research Development (CiWaRD); Computer Society of Southern Africa; Council for Scientific and Industrial Research; Economic History Society of Southern Africa; Economic Society of South Africa; Economics Research South Africa; Engineering Council of South Africa; Forestry and Agricultural Biotechnology Institute; Geological Society of South Africa; Human Sciences Research Council (South Africa); Industrial and Mining Water Research Unit; Institute for Futures Research; Institute for Justice and Reconciliation; Investment Analysts Society of Southern Africa; KwaZulu-Natal Research Institute for TB-HIV (K-RITH); Mokopane Biodiversity Conservation Centre; National Health Laboratory Service; National Research Foundation of South Africa; South African AIDS Vaccine Initiative; South African Council for the Architectural Profession; South African Institute for Aquatic Biodiversity; South African Institute of Chartered Accountants; South African Institute of Town and Regional Planners; South African Marine Predator Lab; South African National Bioinformatics Institute; Technology Innovation Agency.

Next time you click on that Google button realise how much has gone into making it all possible for you!



International conferences 2018 / 2019



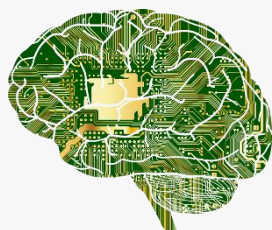
- BAFA Accounting Education Special Interest Group (AE SIG): 2 – 4 May 2018 (Brighton, UK);
- 8th Annual International Conference on Accounting and Finance (AF 2018): 11 – 12 June 2018 (Singapore);
- 15th Annual GLOBAL Management Accounting Research Symposium (GMARS): 21 – 22 June 2018 (Copenhagen, Sweden);
- Meditari Accountancy Research Conference 2018: 27 – 28 June 2018 (Sun City, South Africa);
- 2018 Accounting and Accountability in Emerging Economies (AAEE) Conference: 28 – 29 June 2018, Emerging Scholars Colloquium: 27 June 2018 (University of Essex, UK);
- 2018 AFAANZ (Accounting & Finance Association of Australia and New Zealand) Conference: 1 – 3 July 2018 (Auckland, New Zealand);
- 2018 American Accounting Association Annual Meeting (AAA): 3 – 8 August 2018 (Washington, DC, USA);
- AAFA 2018 Accounting and Finance Conference: 4 – 7 September 2018 (Dakar, Senegal);
- International Society for the Scholarship of Teaching and Learning 2018 Conference (ISSOTL18): 24 – 27 October 2018 (Bergen, Norway);
- 13th World Congress of Accounting Educators and Researchers (IAAER): 8 – 10 November 2018 (Sydney, Australia);
- 2019 International Accounting Section Midyear Meeting (AAA): 24 – 26 January 2019 (Miami, FL, USA);
- AAA-IAS IAAER Joint Conference: 24 – 26 January 2019 (Miami, FL, USA);
- 54th Annual (2019) Journal of Accounting Research Conference: 10 – 11 May 2019 (Chicago, IL, USA);
- 9th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference: 1 – 3 July 2019 (Auckland, New Zealand);
- APACAM/ITAM IAAER Joint Conference: 3 – 11 September 2019 (Mexico City, Mexico);



Please note that this list of conferences is not hosted by the SAAA.

Interesting facts about learning and our brain

- The game of Chess is an amazing teaching tool. It forces students to slow down, concentrate, use precise thinking, active both inductive and deductive reasoning, as well as recognizing difficult and complex patterns.
- According to a 2009 study that was conducted in Paris, the participants' brains actually worked at half capacity when they were asked to multitask. When multitasking, it typically takes the brain twice as long to complete an assignment or task, and your error rate goes up by about 50%.
- Researchers note that something as simple as toy blocks can have incredible impacts on a young student's mind. Even with 15 minutes of free play, children will use some of that time learning about mathematical and spatial principles. Blocks, one of the simplest and longstanding toys, teach geometry, patterns, shapes, colours, and physics.
- Music has a calming effect on children and adults alike. Though much of modern education focuses primarily on visual sight for learning, the auditory processes are critically important for language acquisition.
- Learning that is spread out over time drastically increases knowledge retention.
- The simple act of recalling a memory can actually change the memory, for example recalling something from your past – say a specific birthday present you bought for somebody years ago, that simple act of recalling that particular present weakens other related memories.
 - A study conducted by German researchers found that quick naps could allow a learner's brain to acquire and retain information more effectively.
 - It has been shown that learning depends heavily on where, how, whom you are with and what's around you.
 - Children who are encouraged to talk to themselves aloud have increased probability of learning.
 - Our brain prefers images over text. Participants in studies only remember about 10% of information presented orally when they are tested 72 hours after instruction. However, that number jumps by about 65% when an image is added to the learning process.



(Source: Extracted from <http://www.tipsywriter.com/blog/interesting-facts-learning-brain/>)

Remember to register for the 3rd SAAA Teaching & Learning in Accounting conference, which will be held on 6 – 7 December in Port Elizabeth.



2018 SAAA TEACHING & LEARNING IN ACCOUNTANCY CONFERENCE

6-7 Dec 2018

CALL FOR PAPERS

Submission deadline: 27 July 2018

This is a two-day conference, including workshops,
In collaboration with the SAAA Eastern Cape Regional Conference.

NELSON MANDELA
UNIVERSITY



Hosted By:
Nelson Mandela University,
Port Elizabeth, South Africa

This conference provides a platform where academics can present and share research focusing on Teaching and Learning in Accountancy. The conference includes opportunities to present full papers, as well as innovative teaching in Accountancy.

As an alternative to submitting research papers for presentation (tracks 1 & 3), Academics are also invited to submit a one-page summary of innovative teaching initiatives that have been applied in the classroom, for evaluation and to showcase these innovations to fellow academics, with the purpose of promoting quality teaching (track 2).

The 3rd SAAA Teaching and Learning in Accountancy conference is hosted by the Nelson Mandela University, in collaboration with the SAAA Eastern Cape Regional Conference, at the Nelson Mandela University Business School, Summerstrand, Port Elizabeth.

The conference programme is over two days, and includes a dinner function on Thursday, 6 December 2018. Accommodation is available at the Beach Hotel and Radisson Blu, Summerstrand, Port Elizabeth. More information regarding the accommodation and programme will be provided in due course.

Conference organiser: Ms Tracy Beck | tracy.beck@mandela.ac.za

Deadlines

Submission of full papers for SAAA T&L – tracks 1 & 3	27 July 2018
Submission of “show and tell” summaries (abstracts) – track 2 only	27 July 2018
Submission of full papers for SAAA Eastern Cape Regional Conference	27 July 2018
Conference registration	31 October 2018



Visit the SAAA website:
“<http://www.saaa.org.za/>”



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