

THE FORUM



SOUTHERN AFRICAN ACCOUNTING ASSOCIATION

JANUARY 2017

The FORUM editor: Rolé van der Merwe

Message from the President

Compliments for the season to you and your families for 2017!

The 2016 has been a difficult academic year at most of the South African academic institutions and despite the severe and distressing disruptions on university campuses, SAAA hosted the SAAA Teaching and Learning conference in December 2016 and four of the five regions hosted Regional Conferences in 2016.

We are delighted to report that these conferences were well attended under these difficult circumstances and grateful for the continued support of SAAA members. We understand that some SAAA members found it extremely difficult to attend, mainly due to the extension of the academic year or other reasons beyond their control.

The mission of the SAAA is to support Accountancy academics of Southern Africa in meeting the demand for **quality accountancy education and research**, in order to play an active and leading role in the Accountancy Profession in a regional, national and global context. In addition, the SAAA aims to attain its objectives **by holding conferences**, meetings, discussions and seminars, by publishing papers, and by seeking recognition as the representative body of accounting academics in Southern Africa.

I would like to use this opportunity to thank Rob Scott who served as SAAA President for a short period, and had to step down as SAAA President due to changes in circumstances and time constraints. I stepped up from my role as Vice President to SAAA President and Prof Ilse Lubbe was appointed as the Vice President.

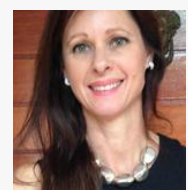
The **SAAA EXCO Committee's** continued support, commitment and dedication is commendable. A big thank you to an excellent team!

We invite SAAA members, interested parties and associates to the **SAAA/IAAER/AAFA Biennial International Conference in June 2017**, to be hosted by Champagne Sports Resort in the Drakensberg in KwaZulu-Natal, South Africa. SAAA is honoured and delighted to partner with the International Association for Accounting Education and Research (IAAER) and for the first time with the African Accounting and Finance Association (AAFA). All three associations strive to promote excellent research and to maintain high quality and global standards of the accounting profession and practice. The theme of the conference is *'The Quest for Relevance in a Changing World'* and the aim is to bring together academics, practitioners, post-graduate students and guests nationally and internationally.

The conference programme will include concurrent sessions, plenary sessions, Special Interest Group (SIG) meetings, Regional Meetings and the Annual General Meeting (AGM). Do not forget the 'Best Paper Awards', Welcome Reception, Gala dinner and we are excited to announce that the Drakensberg Boys Choir will perform at the conference. Many more surprises...

We look forward to welcome you at the conference and your participation in the social networking, presentations, to renew old friendships, and to build new ones. This is also a valuable opportunity to collaborate with other academics who are sharing your research interests, which may lead to producing a paper for a future conference. Sharing your research among your own colleagues and showcasing it to a broader audience, enhances your national and international profile.

See you all at the SAAA/IAAER/AAFA Conference in June 2017!



Elmarie Papageorgiou
SAAA President

2016 SAAA Central Regional Conference

The 2016 SAAA Central Regional Conference was held on 22 to 23 September 2016 at the Lord Signature Hotel in Vereeniging, where 71 delegates attended and 12 papers were presented.

The SAAA Central Region committee members who were responsible for organising this event are:

- *SAAA Central Region Chairman:* Johannes Maseko (VUT);
- *SAAA Central Region Vice-chairman:* Annah Coetzee (CUT); and
- *SAAA Central Region Convener:* Ephraim Makhuvele (VUT).

Universities who attended the conference included:

- Central University of Technology (CUT);
- North-West University Potchefstroom (NWU);
- Tshwane University of Technology (TUT);
- University of the Free State (UFS); and
- Vaal University of Technology (VUT).

Sponsors included SAAA National, VUT, LexisNexis, Quickbooks, Van Schaik and Juta.

The new SAAA Central Region committee members that were elected to organize the 2018 Conference to be held in the Free State:

- *SAAA Central Region Chairman:* Annah Coetzee (CUT);
- *SAAA Central Region Vice-chairman:* TBA (UFS);
- *SAAA Central Region Convener:* Gloria Pule (CUT); and
- *SAAA Central Region Treasury:* Leandi Steenkamp (CUT).

**EDUCATION
IS THE MOST
POWERFUL
WEAPON
WHICH YOU
CAN USE
TO CHANGE
THE WORLD.**
- NELSON MANDELA

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SAICA's Top 35 under 35

The South African Institute of Chartered Accountants (SAICA) recently announced their Top 35 under 35 candidates. Just some of the attributes that these candidates need to possess are for example epitomize what it means to be a leader, have passion to make a difference, stand out amongst peers and lead where others follow.

Congratulations to our SAAA members who were elected as part of the 35 finalists:

- Daylan Staude – Lecturer in Postgraduate Taxation and Taxation Honours at the University of Fort Hare
- Nico van der Merwe – Associate Professor in Financial Reporting at North-West University
- Lindsay Maseko – Senior Lecturer at the University of Johannesburg
- Sedzani Musundwa – Thuthuka Bursary Fund Manager of the University of Pretoria
- Johnathan Dillon – Associate Professor at Nelson Mandela Metropolitan University
- Pieter van der Zwan – Associate Professor at North-West University

A further congratulations to Nico van der Merwe who won the overall Academia Category!

Travelling abroad

The British Accounting and Finance Association (BAFA) presented the Accounting Education Special Interest Group (SIG) Conference which was held from 04 to 06 May 2016 in Belfast, Ireland.

The following SAAA Accounting Education Researchers attended and presented papers at the conference.

From left to right:

Karen Bargate (UKZN), Sonette Smith (UP), Rikus de Villiers (NWU), Ilse Lubbe (UCT) and Herman Viviers (NWU).



2016 SAAA Western Cape (WC) Regional Conference

The 2016 SAAA WC Regional Conference was held on Friday 02 September 2016 at the CPUT Hotel School at the V&A Waterfront, where 68 delegates attended.

The SAAA WC Region committee members who were responsible for organising this event are:

- SAAA WC Region Chairman: Andre Neethling (CPUT);
- SAAA WC Region Vice-chairman: Shelly Herbert (UCT); and
- SAAA WC Region Secretary: Ronald Arendse (UWC).

A few items from this conference that are worth mentioning:

- The key note speaker was Prof. Phillip Haupt, a UCT retired Taxation expert;
- Sponsors included Juta, LexisNexis, CPUT and SAIBA;
- Nicolaas van Wyk from the SAIBA offered ten tickets for attendance to the CFO World Congress in Cape Town later this year.



There were 26 papers presented, of which 14 were refereed. The following papers received acknowledgement:

- The *best paper*: Patrick Dunton, Riley Carpenter and Riyaan Mabutha, (from UCT) for the paper "The Hand that Reaches Beyond the Grave: Reasons for and against the abolishment of Estate Duty in South Africa, using Australia as a benchmark".
- The *best paper by an 'emerging' researcher*: Francois Steyn and Carol Cairney (from UWC), for the paper "Long-term incentives: Do shareholders get what they pay for?"
- The paper by Celso Zuccollo and Carlos Correia (also from UCT), "Dividend Yield as a Model for Value Investing on the JSE" *received commendation*.

2018 SAAA Teaching and Learning Conference

SAAA is delighted to announce that NMMU will host the 2018 SAAA Teaching and Learning Conference in collaboration with Rhodes University, the University of Fort Hare and Walter Sisulu University. Details of the conference will be announced closer to the time.

2016 SAAA Teaching and Learning and Gauteng Regional Conference

The 2016 SAAA Teaching and Learning and Gauteng Regional Conference was held on Friday 02 December 2016 at the University of the Witwatersrand, where almost 70 delegates attended.

The SAAA members who were responsible for organising this event are:

- *SAAA President:* Elmarie Papageorgiou (WITS);
- *SAAA Vice-President:* Ilse Lubbe (UCT); and
- *SAAA President Gauteng Region:* Magda Turner (WITS).

A few items from this conference that are worth mentioning:

- The key note speaker was Prof. David Hornsby, an Associate Professor in International Relations and Assistant Dean of Humanities (Teaching and Learning), University of the Witwatersrand;
- A presentation was delivered by Prof Alan Sangster, a Professor in Accounting at the University of Sussex, United Kingdom, and the editor of the international journal, Accounting Education;
- Sponsors included Juta and LexisNexis;
- A presentation award, sponsored by LexisNexis, was awarded to Philip de Jager (from UCT) for his presentation on the paper “The supply of CAs(SA): a Malthusian trap?); and
- A presentation award, sponsored by Juta, was awarded to Stephen Coetzee (from UP) for his presentation on the paper “South African students’ choice of professional accounting associations”.

The SAAA T&L conference paper presentations were done in collaboration with an international journal, Accounting Education, and papers accepted for this journal will be published in a special issue: “Accounting Education in Africa”. Of the 23 presentations, 4 are refereed and will be included in the SAAA conference proceedings, while 10 was submitted to the special issue of the Accounting Education journal. The conference ended with a lovely lunch at the Wits Club.



2016 SAAA KwaZulu-Natal (KZN) Regional Conference

The 2016 SAAA KZN Regional Conference was held on Wednesday 30 November 2016 at the Southern Sun Elangeni & Maharani Hotel in Durban.

The SAAA WC Region committee members who were responsible for organising this event are:

- Tanya Thompson (DUT);
- Verna Yearwood (DUT); and
- Brian Ngiba (DUT).



A few items from this conference that are worth mentioning:

- The guest speaker was Mr Israel Mkhize, a respected Academic, Author and Political Economy Analyst who graduated in the fields of Policy and Development Sciences, Political Economy, Corporate and Governance Ethics, and Theology from the Universities of KwaZulu-Natal, Wits and Pretoria.; and
- Sponsors included Durban University of Technology, LexisNexis, Bukindaba Consulting and Camelsa Consulting Group.

There were 12 papers presented. The following papers received acknowledgement:

- The *best paper*:
Patsy Shewell (from UKZN) for the paper "Establishing relative efficiency of the finance functions of companies in the South African Freight Forwarding Industry".
- The *best paper by an 'emerging' researcher*:
Zonke Sithole (from Church Land Organisation), for the paper "Public Sector Non-Profit Accounting: Challenges encountered by Non-Governmental Organisations in implementing Community Projects in South Africa: A Case Study of Church Land Programme".

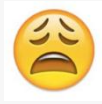
The emoji's of teaching



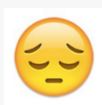
Oh, a sweet letter from a student!



Responded to the "Action required" email immediately instead of procrastinating.



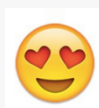
Someone informs you halfway through your Thursday that it's actually Wednesday.



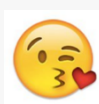
Paperwork.



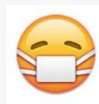
Struggling student just made a huge breakthrough!



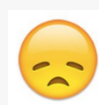
Snacks in the teachers' lounge!



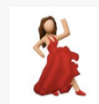
Microsoft Word Document Recovery, I love you.



Flu season!!!



11 out of 35 students turned in their assignment...



FRIDAY!!!

(SOURCE: Adapted from <http://www.weareteachers.com/what-these-34-emojis-really-mean-to-teachers/>)

International appointments



SAAA is delighted to announce that Prof Elmarie Papageorgiou (*photo on the left*) was selected for a second term as the Vice President at Large to serve on the International Association for Accounting Education and Research (IAAER) Executive Committee and Prof Lana Hanner Weldon (*photo on the right*) was selected to serve on the IAAER Council.

We wish them well in their positions and are very proud of their achievements!

SAAA Executive Committee Members

The SAAA Executive Committee is proud to announce that 3 new members have been appointed to the SAAA EXCO:

- Rolé van der Merwe (North-West University) for the Communication portfolio;
- Peta Myers (Rhodes University) as Subject Representative for Accounting Education (AE); and
- Andres Merino (University of Witwatersrand) as Subject Representative for Management Accounting and Finance (MAF).



Rolé van der Merwe



Peta Myers



Andres Merino

Jana Lamprecht (University of the Free State) who filled the previous Communication portfolio stepped down due to personal reasons, Jolandi Gevers (UCT) the previous MAF Subject Representative reallocated to Boston (USA) and the previous AE Subject Representative Ilse Lubbe was appointed as SAAA Vice President. We wish them well in their new positions.

The SAAA EXCO consist of:

Prof Elmarie Papageorgiou (President, from WITS), Prof Ilse Lubbe (Vice, from UCT), Aletta Visser (Treasurer, from CPUT), Prof Lana Hanner (Past President, from UFH), Tanya Thompson (Secretary, from DUT), Rolé van der Merwe (Communications, from NWU) and our Past-past President, Willem Lotter (from CPUT). The Scientific Committee, chaired by Prof Ilse Lubbe, consists of the following Subject Representatives:

- Brian Ngiba (DUT) – Financial Accounting
- Riley Carpenter (UCT) – Taxation
- Prof Lourens Erasmus (TUT) – Public Sector
- Jack Jonck (NWU) – Auditing
- Peta Myers (RU) – Accounting Education
- Andres Merino (Wits) – Management Accounting and Finance

International conferences 2017

- 2017 Forensic Accounting Research Conference (AAA): 24 – 25 February 2017 (Orlando, Florida);
 - International Conference on Accounting Finance and Auditing (ICAFA): 02 – 04 March 2017 (Venice, Italy);
 - 19th International Conference on Accounting and Finance (ICAF 2017): 14 – 15 March 2017 (London, United Kingdom);
 - 2017 Conference of the Public Interest Section and Doctoral / New Scholar Consortium (AAA): 31 March – 1 April 2017 (Washington, DC);
 - British Accounting and Finance Association (BAFA) Annual conference 2017 with doctoral masterclasses: 10 – 12 April 2017 (Edinburgh);
 - BAFA Accounting Education Special Interest Group (AE SIG): 03 -05 May 2017 (University of Wales, Cardiff, Wales);
 - 7th Annual International Conference on Accounting and Finance (AF 2017): 05 – 06 June 2017 (Singapore);
 - IAAER & ACCA Emerging Accounting Scholars Workshop: 05 – 06 June 2017 (Bucharest, Romania);
 - 2017 AAA / Deloitte / J. Michael Cook Doctoral Consortium: 14 – 18 June 2017 (Westlake, Texas);
 - Annual Global Management Accounting Research Symposium (GMARS): 21 – 23 June (Sydney, Australia);
 - 5th International Conference of the Journal of International Accounting Research JIAR (AAA): 01 – 02 July 2017 (Adelaide, South Australia);
 - 2017 AFAANZ Conference: 02 – 04 July 2017 (Adelaide, Australia);
 - 2017 American Accounting Association Annual Meeting and Conference on Teaching and Learning in Accounting (AAA): 05 – 09 August 2017 (San Diego, CA);
 - IAAER and Cracow University Financial Reporting and Auditing Conference: 26 – 27 September 2017 (Krakow, Poland);
 - Meditari Accountancy Research Conference 2017: 29 – 30 September (Japan); and
 - International Society for the Scholarship of Teaching and Learning 2017 Conference (ISSOTL17): 11 – 14 October 2017 (Calgary, Canada).
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Remember to register for the 2017 SAAA/IAAER/AAFA biennial conference!



**SAAA/IAAER/AAFA
present a**

BIENNIAL CONFERENCE

THEME “The Quest for Relevance in a Changing World”

28 to 30 June 2017

**Champagne Sports Resort, Central Drakensberg
KwaZulu-Natal, South Africa**



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



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“Southern Africa Accounting Association”

