

## SAAA Biennial Conference - Concurrent Sessions Program - 28 to 30 June 2023

### CONCURRENT SESSION 1 (THURSDAY, 29 JUNE 2023)

VENUE	MANICA ROOM	ZEBE AND SENA	LUPATA ROOM	ZIMBAS ROOM	SOFALA ROOM	KRATAN ROOM	WARRIORS HALL
Theme	Track 1 Accounting Education	Track 1 Management Accounting & Finance and Reporting	Track 2 Accounting Education	Track 2 Accounting Education	Track 2 Financial Accounting & Reporting	Track 2 Taxation	Track 3 Show and Tell
Chairperson	JP Bruwer (CPUT)	Aletta Neethling (CPUT)	Jeff Mosala (WITS)	Herman Viviers (NWU)	Joseph Akande (WSU)	Haruna Maama (DUT)	Leandi Steenkamp (CUT)
09h35-10h05	<b>Alta Koekemoer, Elmarie Goodchild, Cobus Rossouw and Kobus Swanepoel.</b> A Board Game as a Learning Intervention to Enhance Communication Skills among Postgraduate Accountancy Students [1]	<b>Aadil Seedat, Kayleigh Greenslade and Wayne van Zijl.</b> South African NPO Financial Reporting Practices [3]	<b>Tammy Ntswana and Kato Plant.</b> A Systematic Literature Review: Assessment of Critical Thinking in Accounting and Auditing Education [22]	<b>Nadia Gulko, Lies Bouten, Natalie Churyk, Patricia Everaert, Elizabeth Gordon, Seyram Kawor, Camillo Lento, Nick McGuigan, Sanlie Middelberg, Saravanan Muthaiyah, Suresh Sahoo, Olubukunola Uwuigbe and Nadeeka Withanage.</b> The role of student background and other individual characteristics in perceptions of teaching excellence by accounting and business students [23]	<b>Ronald Nhleko and Daniel P Schutte.</b> A proposed model for evaluating the explanatory value of banks' public credit-risk disclosures under IFRS-9 [24]	<b>Pieter Van der Spuy and Phillip de Jager.</b> Is Tax Avoidance Really Tax Avoidance in the Context of State Failure [25]	<b>Mareli Rossouw and Gretha Steenkamp.</b> Developing critical thinking skills of first year Financial Accounting students
10h05-10h35	<b>Jana Lamprecht, Charlotte Malan and Marianne Viljoen.</b> Designing a Model to Develop SMART #GOAL_diggers: Theory and Practice [2]	<b>Thato Mpete, Thomas Gutmayer, Dannielle Carbone and Warren Maroun.</b> Exploring Segmental Reporting in Integrated Reporting [4]	<b>Lorelle De Villiers, Tarish Jagwanth and Suzan Terblanche.</b> Waiving a 40% subminimum class mark rule in accounting 1 – beneficial for students or not? [26]	<b>Nico van der Merwe, Stuart McChlery and Herman Viviers.</b> Integrating societal worldviews and ethics competencies in an accounting curriculum [27]	<b>Sophia Brink and Gretha Steenkamp.</b> Developing and confirming illustrative examples on accounting for credit card reward programme transactions [28]	<b>Anculien Schoeman.</b> Enhancing domestic revenue mobilisation with a national tax lottery: Prospects for consumer acceptance and engagement [29]	<b>Jacqui Kew and Shelly Herbert.</b> Business Acumen for Accountants

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### CONCURRENT SESSION 2 (THURSDAY, 29 JUNE 2023)

VENUE	MANICA ROOM	ZEBE AND SENA	LUPATA ROOM	ZIMBAS ROOM	SOFALA ROOM	KRATAN ROOM	WARRIORS HALL
Theme	Track 1 Auditing	Track 2 Accounting Education	Track 2 Auditing	Track 2 Auditing and Management Accounting & Finance	Track 2 Financial Accounting & Reporting and Management Accounting	Track 2 Taxation and Auditing	Track 3 Show and Tell
Chairperson	Cosmas Ambe (UFS) and George Nel (SU)	Riley Carpenter (UCT)	Tsireledzo Mulaudzi (WITS)	Tracy Beck (NMU) and Andrea Govender (NMU)	Trust Chireka (WSU)	Anculien Schoeman (UP)	Veruschka Pelsler-Carstens (NWU)
11h00-11h30	<p><b>Juan-Pierré Bruwer and Ashwin Petersen.</b> The relationship(s) between the internal control activities used, perceived stakeholder reputation and the economic sustainability of South African small, medium and micro enterprises [5]</p>	<p><b>Ilse Lubbe, Mandie Wentzel, Gail Fortuin and Elmarie Papageorgiou.</b> Identifying and understanding the personal values of Accounting Educators of South African universities [30]</p>	<p><b>Haruna Maama.</b> The moderating role of corporate governance on tax planning and firm value [31]</p>	<p><b>Lise Botha, Phillip De Jager, Francois Toerien and Ezelda Swanepoel.</b> What is in a word? The information value of Key Audit Matters included in the extended audit report [32]</p>	<p><b>Nolwando L Mgilane, Haruna Maama and Ferina Marimuthu.</b> Nexus between environmental reporting and financial performance of manufacturing firms listed on the JSE in SA [33]</p>	<p><b>Michelle Kirsten.</b> The efficacy of the South African General Anti-Avoidance Rule: Using lessons from New Zealand [34]</p>	<p><b>Rolien Kunz, Corlia Steyn, Marina Kirstein and Yvonne Rossouw.</b> Transforming an undergraduate muffin into a CTA cupcake</p>
11h30-12h00	<p><b>Xiaoxing Huo, Blanche Steyn, Anne Crafford and Kato Plant.</b> Critical review on identity and professional identity: a guidance to accountants and auditors [6]</p>	<p><b>Lizelle Bruwer.</b> Evaluation of the use of a supplemental online teaching tool during COVID-19: A WhatsApp tax chatbot [35]</p>	<p><b>Lourens J Erasmus and Philna Coetzee.</b> Good corporate governance in central government: A decision tree classification and prediction analyses [36]</p>	<p><b>Leandi Steenkamp, Louis Smidt, Sezer Bozkuş Kahyaoğlu and David Coderre.</b> The use of Generalised Audit Software for tests of controls by internal audit functions in the Federal Government of Canada: A comparative analysis of maturity level assessments [37]</p>	<p><b>Francois Toerien, Alessandro Calvosa and Phillip de Jager.</b> Determinants of Listed Property Capital Structure: Evidence from an Emerging Market [38]</p>	<p><b>Herman van Dyk and Herman Viviers.</b> Enhancing the monitoring and enforcement of tax compliance through improved beneficial ownership transparency [39]</p>	<p><b>Juan Ontong, Zurelda Mongane and Sybil Smit.</b> Reflecting on why transformation students in a comprehensive bursary program may academically be unsuccessful</p>

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VENUE	MANICA ROOM	ZEBE AND SENA	LUPATA ROOM	ZIMBAS ROOM	SOFALA ROOM	KRATAN ROOM	WARRIORS HALL
12h00-12h30	<p><b>Blanche Steyn and Brenda Poee.</b> The role of the social and ethics committee [7]</p>	<p><b>Olihile Walton Mosiako.</b> The use of leaner analytics to combat student achievement gap: low-income-household students studying accounting at the University of the Free State [40]</p>	<p><b>Alastair Marais, Patricia Shewell and Claire Vermaak.</b> The moderating role of 'tone at the top' on the relationship between audit committee effectiveness and financial statement manipulation [41]</p>	<p><b>Jean Damascene Mvunabandi and Ferina Marimuthu.</b> How can new fraud combination theory help forensic auditors and external auditors in fraud risk assessments? [42]</p>	<p><b>Aletta Neethling and JP Bruwer.</b> The influence of strategic management initiatives on the financial sustainability of South African small medium and micro enterprises: an online desktop review [43]</p>	<p><b>Bafo Khanyeza.</b> Preventing endemic fraud and corruption through auditors and legally enshrined disciplinary boards – Empirical evidence from South Africa and a doctrinal review [44]</p>	<p><b>Ilse Lubbe, Faeeza Jaffer, Erica Derbyshire, Mojalefa Mosala and Kato Plant.</b> Using case studies and role-play for ethics debates in accounting education</p>
12h30-13h00	<p><b>Cosmas Ambe, Frans Prinsloo and Nomanyano Mnyaka-Rulwa.</b> Remuneration Governance Practice Disclosure in South African Universities [8]</p>	<p><b>Rolien Kunz, Corlia Steyn and Gerrit Penning.</b> Discussion Forums as an Active Learning Teaching Tool in Auditing [45]</p>	<p><b>Ilse Morgan, Louis Smidt and Lourens Erasmus.</b> Accountability and transparency mechanisms in continuous assurance to achieve good governance in the South African public sector [46]</p>	<p><b>Beatah Sibanda, Benon Basheka and Jan Van Romburgh.</b> Investigating the critical success factors for adopting blockchain technology in Gauteng Government departments. [47]</p>	<p><b>Mvelo Siyaya.</b> Effect of internal audit effectiveness on organisational process performance indicators [48]</p>	<p><b>Andries Swanepoel.</b> Reasons for committing economic crimes in South Africa [49]</p>	<p><b>Rikus De Villiers, Herman Viviers, Elsabé Kilian, Lindie Venter, Cilliers van Zyl and Jack Jonck.</b> The usefulness of using the “Minute to win it” game concept in assisting PGDA students to adapt in their transition from undergraduate to post-graduate studies.</p>

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<b>CONCURRENT SESSION 3 (FRIDAY, 30 JUNE 2023)</b>						
VENUE	WARRIORS HALL	ZEBE AND SENA	LUPATA ROOM	ZIMBAS ROOM	SOFALA ROOM	KRATAN ROOM
Chairperson	Wendy Terblanche (UFH)	Nokwanda Zulu (DUT)	Lourens Erasmus (UNISA)	Blanche Steyn (UP)	Sapho Gwadiso (UCT)	Mareli Rossouw (SU) and Juan Ontong (SU)
Theme	Track 1 Accounting Education	Track 1 Management Accounting & Finance	Track 2 Accounting Education	Track 2 Accounting Education, Auditing and Taxation	Track 2 Reporting, Accounting Education and Research	Track 3 Show and Tell
09h35-10h05	<b>Haneke Van Zyl and Sivuyile Nzimeni.</b> An Exploration of Human Capital Investment and Senior Student Academic Performance at a South African University [9]	<b>Cosmas Ambe and Nomanyano Mnyaka-Rulwa.</b> Linking firm performance measures and key performance indicators of JSE listed firms: A systematic review [12]	<b>Andrea Govender and Mvemve Mdingi.</b> Effects of e-learning on accounting throughput: A case study of first year accounting students at two HEIs in SA [50]	<b>Leandi Steenkamp, Anna Coetzee and Desere Kokt.</b> Auditing and assurance challenges in South African private retirement facilities [51]	<b>Adedeji Gbadebo, Joseph Akande and Ahmed Adekunle.</b> Detecting Earnings Management on Financial Reporting of Nigerian Banks: The Distribution of the Financial Ratios Approach [52]	<b>Tonielle Prince.</b> The impact of blended learning course delivery on student engagement within accounting education
10h05-10h35	<b>Karen Odendaal and Nico van der Merwe.</b> The use of the Conceptual Framework for Financial Reporting to solve complex accounting problems: a case applied to tertiary students [10]	<b>Ikra Enslin, Sanlie Middelberg and Helena Fourie.</b> European Green Deal: Risks and opportunities for the South African citrus export market [13]	<b>Stephanie Caroline Samuel and Brian Ngiba.</b> Investigating accounting post-graduate student experiences: project-based learning methods at a UOT [53]	<b>Smangele Nzama and Adele Alice Robinson.</b> Accounting Curriculum and Employability of Accounting Graduates: A case study of South African Universities of Technology (UoTs) [54]	<b>Karel Fouché, Carla Coetzee and Riana Steyn.</b> Are We Still Ticking the Boxes: Optimising External Auditing for Higher Education: A Case Study [55]	<b>Gary Marques.</b> Using lessons learned during lockdown to improve student interaction and academic behaviours
10h35-11h05	<b>Lorraine Erica Derbyshire, Jacobus Paulus Fouché, Stuart McClery and Diana Da Silva.</b> A Critical Analysis of South African Financial Literacy Education Programs for Small and Micro-Enterprise Owners [11]	<b>Carlos De Jesus, Phillip De Jager and Philip Stallkamp.</b> Pecking order theory: Application to a period of high information asymmetry [14]	<b>Bradley van der Ross and Tracy Beck.</b> Third year diploma in accountancy students' perception of ethics [56]	<b>Carla Bendeman, Tracy Johnson and Riley Carpenter.</b> A comparative study of the tax benefits available to non-profit organisations and their donors in South Africa, India and Australia [57]	<b>Anchal Ramsarghey and Kevin Ramsarghey.</b> Accounting academics' experiences with the teaching-research nexus [58]	<b>Juan Ontong, Katharina Rahnert, Gretha Steenkamp and Niklas Jakobsson.</b> A helping hand in accounting education: Evidence from a developing country

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CONCURRENT SESSION 4 (FRIDAY, 30 JUNE 2023)				
VENUE	WARRIORS HALL	ZEBE AND SENA	LUPATA ROOM	KRATAN ROOM
Theme	Track 1 Financial Accounting & Reporting	Track 1 Management Accounting & Finance	Track 1 Taxation	Track 1 Auditing and Management Accounting & Finance
Chairperson	Ronald Nhleko (NWU)	Juan Ontong (SU)	Haruna Maama (DUT)	Reon Matemane (UP)
11h30-12h00	<b>Stéfani Coetzee, Danie Schutte and Merwe Oberholzer.</b> An evaluation of the going concern principle on JSE-listed companies [15]	<b>Trust Chireka.</b> The impact of corporate life cycle on dividend policy in listed South African non-financial firms [17]	<b>Herman Albertus Viviers and Herman Van Dyk.</b> A critical analysis of the incongruities arising from the application of the Value-Added Tax relief regime granted to South African Property Developers [18]	<b>Mariska Wannenburg.</b> A literature review of commercial forensic investigations of white-collar crime [20]
12h00-12h30	<b>Sapho Gwadiso.</b> Revenue and other income: an undefined difference between IAS18 & IFRS15 [16]		<b>Nomusa Mntambo and Asheer Jaywant Ram.</b> Cryptocurrencies and VAT in South Africa: Recommendations based on a comparative study [19]	<b>Nokwanda Zulu.</b> The impact of power outages on the firm value of manufacturing firms listed in JSE [21]

Please scan the QR code below to access the electronic program, abstract books for Track 1 and Track 2 presentations:

