



2023 SAAA BIENNIAL INTERNATIONAL CONFERENCE PROGRAMME

28 – 30 June 2023, Sun City, South Africa

“In pursuit of accountability in an integrated world”



Platinum Sponsors



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The complete scientific report, the concurrent sessions detailed programme and the abstracts will be available on the SAAA website.

PROGRAMME AT A GLANCE

WEDNESDAY – 28 June 2023		
9:00-13:05	SAAA PhD Colloquium: Facilitated by Prof Phillip de Jager and Prof Warren Maroun	Kratan
11:00-13:45	Registration	Warriors Foyer
13:00-13:55	LUNCH	
14:00-14:20	Welcome on behalf of SAAA Gauteng North Region: Prof Margaret Chitiga-Mabugu, Dean of Economic and Management Sciences Faculty, University of Pretoria Welcome: Rolien Kunz, SAAA President	Warriors
14:20-14:50	Paper Summary and Announcements of Best Paper Awards: George Nel, Head Scientific Committee, SAAA Vice-President	Warriors
14:50-15:30	Messages from Platinum Sponsors South African Institute of Chartered Accountants (SAICA) South African Institute of Professional Accountants (SAIPA)	Warriors
15:30-15:55	TEA/COFFEE	
15:55-16:00	Message from Exhibitor - Cengage	Warriors
16:00-16:25	Best Paper Award Presentation – Track 1	Warriors
16:25-16:30	Message from Gold Sponsor - Chartered Institute for Business Accountants (CIBA)	Warriors
16:30-16:55	Best Paper Award Presentation – Track 2	Warriors
16:55-17:00	Message from Gold Sponsor - Association of Chartered Certified Accountants (ACCA)	Warriors
17:00-17:15	CIMA Southern African Research: 2023 Call for Proposals Application Guidance	Warriors
17:15-17:30	SAIPA Research Initiative and Thesis Competition	Warriors
17:30-18:00	SAAA Biennial General Meeting	Warriors
18:30-23:30	Welcome Reception: Meet and Greet: Welcome drinks at Monkey Spring Plaza, Function	Brew Monkey

THURSDAY – 29 June 2023		
08:10-08:20	Session chairs of concurrent sessions: Meet at stage before keynote address	Warriors
08:30-09:30	Keynote Address: Prof Kurt Sartorius and Prof Wayne van Zijl - Accountants can save the planet	Warriors
09:30-09:35	Message from Bronze Sponsor - Independent Regulatory Board for Auditors (IRBA)	Warriors
09:35-10:35	Concurrent Session 1 – Refer to concurrent session programme	
10:35-11:00	TEA/COFFEE	
11:00-13:00	Concurrent Session 2 – Refer to concurrent session programme	
13:00-13:55	LUNCH	
14:00-15:00	IAAER Involvement: Prof Leslie Hodder - Sustainability standards and the need for reliable information	Warriors
15:00-15:30 To discuss T&L and curriculum issues, and collaborative research options.	Subject Interest Groups (SIG) Meetings – Chaired by Subject Reps	
	Auditing	Manica
	Financial Accounting	Zebe, Sena
	Managerial Accounting and Finance	Lupata
	Public Sector	Zimbab
	Sustainability and Risk Management	Sofala
15:30-15:55	TEA/COFFEE	
15:55-16:00	Message from Sponsor - Chartered Institute of Management Accountants (CIMA)	Warriors
16:00-17:00	Prof Niamh Brennan – How-to-Get-Published Research Rules of the Game	Warriors
17:00-17:05	Message from Sponsor - South African Institute of Taxation (SAIT)	Warriors
17:05-17:30	Best Paper Award Presentation – Track 3	Warriors
17:35-17:40	Message from Bronze Sponsor - LexisNexis	Warriors
17:40-18:10	Subject Interest Group Meeting: Accounting Education	Warriors
19h00	Gala Dinner	Kings Ballroom

FRIDAY – 30 June 2023		
08:30-09:30	Professional Bodies Panel Discussion: What to make of the World Economic Forum's forecast that the jobs of accountants and auditors are some of the most at risk? Facilitated by Prof Phillip de Jager	Warriors
09:30-09:35	Message from Exhibitor - Oxford University Press	Warriors
9:35-11:05	Concurrent Session 3 - Refer to concurrent session programme	
11:05-11:30	TEA/COFFEE	
11:30-12:30	Concurrent Session 4 – Refer to concurrent session programme	
12:30-12:35	Message from Exhibitor - Juta	Warriors
12:35-13:05	SAAA Regional Meetings	
	Central	Manica
	Eastern	Zebe, Sena
	Gauteng Central	Lupata
	Gauteng North	Zimbab
	International	Sofala
	KwaZulu Natal	Kratan
	Western Cape	Warriors
13:05-13:15	Closure: George Nel – Incoming President	Warriors
Take Away Lunch available from 12:00		

SAAA CORE EXECUTIVE COMMITTEE 2022/2023

President: Rolien Kunz - University of Pretoria

Vice President: George Nel - University of Stellenbosch

Past President: Rikus de Villiers – North West University

Treasurer: Tammy Ntisana - University of Fort Hare

Treasurer to take over: Yogesh Brahmhatt - University of the Witwatersrand

Secretary: Tanya Thompson - Independent

Communications: Shelly Herbert – University of Cape Town

Teaching and Learning: Verushchka Pelser-Carstens - North West University

Research: Phillip de Jager - University of Cape Town

Seminars/Webinars: Juan Ontong - University of Stellenbosch

WELCOME BY THE SAAA PRESIDENT



It is indeed my pleasure to welcome you to Sun City, 'Africa's Kingdom of Pleasure'! On behalf of the Southern African Accounting Association (SAAA), a warm hearty welcome to the delegates, sponsors, exhibitors and all our other valuable guests to the 2023 SAAA Biennial Conference, our first in person conference since 2019!

The SAAA conferences are the largest gathering of accounting academics in Southern Africa and each conference has been supported by academic institutions, professional institutes, academic publishers as well as the International Association for Accounting Education and Research (IAAER). With that having been said, conferences such as this would not be possible without the generous contributions and overwhelming support from our loyal sponsors of which the details are included in the programme.

The SAAA Biennial Conferences gives accountancy academics the opportunity to showcase their research, network with like-minded academics and explore opportunities to collaborate with one another. All whilst having fun! I trust that this year's conference will be no exception and that each attendee will enjoy what the programme has to offer and make the most of it.

A special word of thanks to each and every SAAA Exco Committee member as well as Narina Basson from Event Behella for their excellent support and assistance in organising this prestigious conference which has included detailed planning and preparation, for which we only had one year and not two as always. I am humbled, honoured and privileged to have had the opportunity to fulfil the role of President of the SAAA for the past year!

Enjoy the conference and do not forget to have fun!

Kind regards

Rolien

Rolien is a Senior Lecturer in the Department of Auditing at the University of Pretoria. She is CA(SA). She is a co-author of a widely prescribed South African auditing text book and the co-editor of the accompanying question book. information technology in auditing. Rolien has published a number of articles in both South African and international journals.

GENERAL INFORMATION

Communication

Add us to your professional network on LinkedIn, where you can establish and maintain networks with fellow SAAA members.



SAAA _ SARV

To stay up to date with news, photos and other relevant information, please like our Facebook page.



**Southern Africa Accounting Association
- SAAA**

You can also visit our webpage, which is currently in the process of being revamped, at www.saaa.org.za.

For enquiries, please email us at the relevant email addresses:

General enquiries: info@saaa.org.za

Membership enquiries: membership@saaa.org.za

Conference administration enquiries:

conferenceadmin@saaa.org.za

Conference submission and paper enquiries:

conferencepapers@saaa.org.za

PhD colloquium

The PhD colloquium will be facilitated in the Kratan room in the Convention Centre.

Registration

Registration will take place at in the foyer of the Convention Centre in front of the Warriors hall.

Breakaway rooms for concurrent sessions

All the conference rooms are located on the ground floor of the Convention Centre.

Refreshment breaks

Refreshment breaks will take place at the various stations around the conference rooms occupied by the SAAA.

Special dietary requirements

If you did indicate any special dietary requirements when you made your booking, please inform the venue staff accordingly.

Name badges

All delegates will receive a name tag upon registration. This badge is the official pass and must be worn to obtain entry to the conference sessions as well as the social events.

Mobile phones

Please turn off or switch your mobile phone to silent while you are in sessions.

Accommodation

Check-in is available from 14:00 and check-out is at 10:00.

SOCIAL FUNCTIONS

Welcome Reception: Meet and Greet



28 June 2023: 18:30 Welcome drinks at Monkey Spring Plaza, Dinner function 19:00 to 23:30 at the Brew Monkey (a venue overlooking the Valley of the Waves)

Theme: Welcome to Africa's Kingdom of "Surf-and-Safari"

Dress theme/code: Dress accordingly (optional) or smart casual

Enjoy this perfect opportunity to build new networks and reconnect with peers and colleagues in a relaxed and informal setting.

Gala Dinner:



29 June 2023 at 19:00 to 24:00 at the Kings Ball Room in the Convention Centre

Theme: Celebrating nature and embracing sustainability

Dress theme/code: Semi-formal – Incorporate a touch of nature or green. Feel free to unleash your creativity and incorporate natural elements, shades of green or nature into your outfit. Whether it's a leafy accessory, an earthy colour, or a full-blown nature-inspired outfit, let's show our love for nature and the environment!

Get ready for an evening with lots of fun and dancing! We can't wait to see you there and share the evening with you!

CONCISE SCIENTIFIC COMMITTEE REPORT

Refereed category (Track 1)

Out of the 50 papers submitted to the 'refereed category' category (Track 1), 22 have been accepted for inclusion in the conference proceedings (representing 44%). The authors of the remaining 28 papers were given the opportunity to present their papers in the non-refereed section (Track 2) to gain further valuable input at the Conference from their peers to improve their papers. This is in line with the SAAA's mission to foster a strong research culture and to create research opportunities. Some authors did however decide to withdraw their papers. The result is that 11 papers were transferred to Track 2, and 17 papers were withdrawn by the authors.

All papers submitted for the 'refereed category' were subjected to a rigorous process of double-blind peer review. The papers were submitted to two reviewers for review. Overall, the review process was facilitated by 10 Subject Representatives (SAAA Extended Executive Committee) and 95 reviewers. The accepted papers were contributed by academics representing several universities. The details of the 22 accepted papers are as follows (weighted according to author affiliation):

SOUTH AFRICAN UNIVERSITIES/ENTITIES	Track 1
Akademia	1,00
Cape Peninsula University of Technology	0,50
Durban University of Technology	1,00
North-West University	5,25
University of Cape Town	2,00
University of Pretoria	1,50
University of the Free State	4,17
University of the Witwatersrand	3,50
Vaal University of Technology	0,50
Walter Sisulu University	1,83
Glasgow Caledonian University	0,25
Independent	0,50
TOTAL NUMBER OF PAPERS INCLUDED IN CONFERENCE PROCEEDINGS	22

Non-refereed category (Track 2)

Out of the 43 papers submitted to the 'non-refereed category' (Track 2), 28 will be presented at the conference as work-in-progress papers. Although only 2 papers in this category were rejected, 13 authors withdrew their papers for several reasons. In addition, 11 papers were transferred from Track 1, resulting in 39 papers that will be presented in this category. All papers submitted in this category were reviewed by one reviewer. It is worth noting that only the abstracts were reviewed for this category.

Show-and-Tell: Innovative teaching initiatives (Track 3)

The nine submissions that were submitted in this category dealing with innovative teaching initiatives in accountancy education for an integrated world view were all accepted for presentation at the conference. Submissions in this category were evaluated by a panel of individuals nominated by the South African Institute of Chartered Accountants (SAICA).

BEST PAPER AWARDS

Authors competed for best paper awards in all three the tracks of the conference, namely:

- **Track 1: Refereed** (included in the conference proceedings);
- **Track 2: Non-refereed** (not included in the conference proceedings);
- **Track 3: Show-&-Tell:** Innovative teaching initiatives in accountancy education for an integrated world view

For Track 1, best paper awards were nominated by reviewers and track chairs, and the final decision was made by independent members of the scientific committee. For Track 2, best papers awards were nominated by reviewers and the final decision made by a panel of subject experts from the South African Institute of Professional Accountants (SAIPA). A panel of nominated individuals from SAICA evaluated all accepted submissions under Track 3 to determine the overall winner.

The SAAA and its sponsors reserve the right not to award a prize for a specific track of the conference, where no papers were nominated to be considered for a best paper award under a specific track. On behalf the SAAA and our sponsors we extend our congratulations to all the winners!

EXECUTIVE COMMITTEE SUBJECT REPRESENTATIVES

Accounting Education:

Gretha Steenkamp - University of Stellenbosch

Auditing:

JP Bruwer - Cape Peninsula University of Technology

Vice (Internal Audit): Léandi Steenkamp – Central University of Technology

Vice (Sustainability and Risk Management): Jobo Dubihlela - Cape Peninsula University of Technology

Financial Accounting:

Elaine Rabin – Institute of Accounting Science

Vice: Joseph Akande – Walter Sisulu University

Managerial Accounting and Finance:

Reon Matemane – University of Pretoria

Vice: Andrea Govender – Nelson Mandela University

Public Sector:

Onesmus Ayaya – University of Limpopo

Vice: Sindi Mokgopha - Tshwane University of Technology

Taxation:

Tsireledzo Nemudzudzanyi – University of the Witwatersrand

Vice: Ockert Fourie - University of the Witwatersrand

PHD COLLOQUIUM

The mission of the SAAA is to promote excellence in accounting education and accountancy-related research in Southern Africa. In conjunction with the 2022 SAAA National Virtual Conference, the SAAA presents this PhD Colloquium. The objective of the PhD Colloquium is to assist PhD students in demarcating their research questions, to establish a structure for their thesis and to guide them in writing a literature review and their research methodology. Another role of the facilitators is to support PhD students mentally in this journey in maintaining a work-life-balance.

FACILITATORS

Prof Phillip de Jager



Phillip de Jager is an Associate Professor in the Department of Finance and Tax at the University of Cape Town. He is a National Research Foundation (NRF) rated researcher with research interests in bank capital, corporate finance and research about research. He is an associate editor of the *Journal of Accounting in Emerging Economies*, *Meditari*

Accountancy Research Journal and the *South African Journal of Accountancy Research*. Recent industry work was for the Competition Commission of South Africa on excessive pricing conduct.

Prof Warren Maroun



Warren Maroun is a Professor of Accounting and Auditing at the University of the Witwatersrand's School of Accountancy. He joined the IAASB's Board in January 2022

having been nominated by the South African Institute of Chartered Accountants.

Prior to joining the Board, Prof Maroun consulted widely on matters related to financial accounting, auditing and integrated reporting. He also serves as the editor of *Meditari Accountancy Research* and is an Associate Editor of *Accounting, Auditing and Accountability Journal*. Before joining academia, Prof Maroun served in different capacities at PricewaterhouseCoopers. He has served on different task forces, working groups and committees for the

Integrated Reporting Committee of South Africa, the Independent Regulatory Board for Auditors and the Chartered Governance Institute of Southern Africa.

Prof Maroun has published several books and book chapters and is an author on numerous academic papers dealing with technical and theoretical developments in corporate reporting and assurance. He earned his Masters in Accountancy from the University of the Witwatersrand and a PhD from Kings' College London. He is a member of the South African Institute of Chartered Accountants and the Chartered Institute of Management Accountants.

KEYNOTE SPEAKERS



Prof Kurt Sartorius



Professor Kurt Sartorius joined the University of the Witwatersrand (Wits) in 1996 in the management accounting and finance department and was promoted to full professor in 2013. Kurt runs Wits' School of Accounting MCom defence panels. Initially Kurt's research interests focused on agribusiness and the incorporation and development of optimising tools. Notable works include "Linking agribusiness and small-scale farmers in developing countries: is there a new role for contract farming?" with over 500 citations and "A framework to facilitate institutional arrangements for smallholder supply in developing countries: An agribusiness perspective" with 147 citations. At present, Kurt has over 2200 citations and an h-index of 23 and i10-index of 37. Kurt has had over 180 citations on average per year for the last 7 years and has over 50 publications.

Around 2014 Kurt's focus shifted towards RNA based research in Hepatitis B Virus and Hepatocellular carcinoma. The main driver was the idea that he would like to maximise his impact and contribution to society, and what better way than to join cancer research. Currently, Kurt is also affiliated with the United State's Mayo Clinic and the Gastrointestinal Cancer Research Centre of the University of Kwazulu-Natal related in relation to his cancer research.

Prof Wayne van Zijl



Associate Professor Wayne van Zijl is a CA(SA) at Wits' School of Accountancy. Wayne completed his articles at Deloitte in 2014 and served as a visiting audit manager there until mid 2016. He joined Wits in 2015 and has taught at a variety of levels (from 1st year to MCom) and accounting degrees in financial accounting. Wayne is a

member of the School's Mcom program, sitting on both the defence and ethics committees and convenes two modules. He is the Deputy Chair of the Wits-recognised Centre for Critical Accounting & Auditing Research (CCAAR) and also sits on the Faculty Research Committee.

Wayne is a qualitative cross-disciplinary corporate reporting researcher with a focus on IFRS, the evolution of accounting, the operationalisation of accountability and the co-evolution of society and accounting. Notable publications include articles in Accounting Forum, the Australian Accounting Review, the British Accounting Review and Critical Perspectives on Accounting. Wayne is the section and associate editor of the ISI accredited South African Journal of Economic and Management Sciences and Meditari Accounting Research, respectively. You can find out more by visiting GoogleScholar or <https://orcid.org/0000-0002-3300-9664>.

LIFETIME ACHIEVEMENT AWARD WINNERS

Prof Minga Negash



Minga Negash is a Professor of Accounting at the Metropolitan State University (MSU) Denver and Visiting Professor at the University of Witwatersrand (Wits). He has been teaching a variety of undergraduate and postgraduate courses at seven universities located in different countries for more than three decades. He has published widely, and his works appeared in highly rated discipline specific journals. He has reviewed several scientific manuscripts for high rated journals and examined doctoral dissertations. He has presented his research at several conferences, including at the American Accounting Association, Meditari, SAAA and IAER. He has served as keynote speaker at international conferences. He is a member of the boards of academic journals and advisory councils. He has authored (co-authored) technical reports that serve as input for government policy. Professor Negash is also a public intellectual. He has written several short commentaries on contemporary issues affecting Africa. He is a cofounder of nonprofits and serves community organizations pro bono. He is a recipient of the Ernst & Young and the SAAA's 2006 Outstanding Contribution to Accounting Research Award, Emerald Literati Network's Highly Commended Award and the MSU Denver's Dean's Awards for Excellence in Scholarship, and Service.

Minga began his long academic career as Asmara University (Eritrea) as a graduate assistant and coordinator of the Massawa Campus programs, where he met his wife, Abeba. At Addis Ababa University he served as Assistant Lecturer, Coordinator and Assistant Dean for the College of Social Sciences. He taught at University of Zimbabwe's undergraduate and MBA programs. At Rhodes University he was a Senior Lecture, and at Stellenbosch University's MBA program, he was a part time lecturer. In 1999 he moved to Wits University and between 2004 and 2007 served as Head of the Wits School of Accountancy. Between 2006 & 2007 he was the chair of national Association of Heads of Accounting (schools) and co-opted member of the Wits (governing) council. In 2009 Minga moved to the Metropolitan State University of Denver (Colorado) as a tenured Professor of Accounting. He was born in Addis Ababa. Minga is a graduate of Kokebe Tsebah Haile Selassie I school, Commercial Schools of Addis Ababa, Addis Ababa University, Catholic University of Leuven, and the Free

University of Brussels. His degrees were earned with cum laude. He is the father of two grown up daughters and is the grandfather of three.

Prof Kurt Sartorius

Information included under Keynote Speaker

Prof Lesley Stainbank



Lesley Stainbank, a chartered accountant, is a Professor Emeritus at the University of KwaZulu-Natal and an honorary professor at the Durban University of Technology. During her time at UKZN, she taught financial accounting at all levels and held several academic positions, lastly as Dean. After leaving UKZN, she was employed to mentor staff and supervise masters students at the Durban University of Technology. She has worked as a consultant to the World Bank and is actively involved in projects for the United Nations Conference for Trade and Development (UNCTAD). More recently, she wrote a manual on accounting for UNCTAD which she presented virtually at train the trainers' workshops in South Africa and Kenya. Currently she is working on a project on the formalization of MSMEs for UNCTAD. A paper she wrote, *Accounting and Financial Reporting for SMEs: Trends and Prospects*, is one of the most downloaded papers on the UNCTAD website.

She has been a PhD and masters external examiner and has also held external examining positions for taught programs at eSwatini University and is currently an external examiner for the Open University of Mauritius. She has supervised to completion 8 PhD and 25 masters students.

She is a past-president of the Southern African Accounting Association. She served on the Editorial Board of the SA Journal of Accounting Research, and is an Editorial Adviser to Accounting Education: An International Journal. She is an Associate Editor of Meditari Accountancy Research and on the Editorial Advisory Board of the Journal of Accounting in Emerging Economies. Since 2018, she has been the Southern African representative for the African Accounting and Finance Association. She chairs several assessment panels for the National Research Foundation (NRF) and is a member of the NRF's Executive Evaluation Committee.

Professor Stainbank has published more than 40 articles in overseas and local journals, contributed chapters to several books and has presented papers at local and overseas conferences. Her research interests are in corporate governance, accounting education and financial reporting for listed companies and SMEs. She is now focusing on ESG reporting, and in particular the SDGs.

DISCUSSANTS

Prof Leslie Hodder



Professor Hodder holds the David Thompson Chair in Accounting at the Kelley School of Business where she has taught financial accounting and research topics in the undergraduate, graduate, and doctoral programs. She currently serves as Chair of the Graduate Accounting Programs. Prior to joining Indiana University, she was on faculty at Stanford University. After working in public accounting and the banking industry, Professor Hodder earned her Ph.D. from the University of Texas at Austin. Professor Hodder has served two terms as Editor of *The Accounting Review* and currently serves on the IFRS Advisory Council. She is a member of the American Institute of Certified Public Accountants and past Vice President of Finance of the American Accounting Association. She has earned Kelley School of Business awards for research, teaching, and service.

Prof Niamh Brennan



Prof Niamh Brennan is Michael MacCormac Professor of Management at University College Dublin and Founder/Academic Director of the UCD Centre for Corporate Governance. A first-class honours, first-in-class UCD Science (Microbiology and Biochemistry) graduate, Prof Brennan qualified as a chartered accountant with KPMG, holds a PhD from the University of Warwick and is a Chartered Director of the Institute of Directors (London). In recognition of her research, Niamh was elected to the Royal Irish Academy, Ireland's highest academic honour, the first business school academic to be so recognised. She also received a British Accounting & Finance Association Distinguished Academic Award, was inducted into the Interdisciplinary Accounting Research Hall of Fame and was awarded a Fellowship of the Irish Academy of Management. Prof Brennan is Associate Editor of the *British Accounting Review*, *Accounting, Auditing & Accountability Journal* and *Accounting Forum*.

Professional Bodies Panel Discussion

Facilitated by: Prof Phillip de Jager

Participants:

Portia Tsakane Mkhabela - Southern Africa Cluster Head
(*Association of Chartered Certified Accountants: ACCA*)

Tariro Mutizwa - Regional Vice President Africa
(*Chartered Institute of Management Accountants: CIMA*)

Nadine Kater - Director: Education and Transformation
(*Independent Regulatory Board for Auditors: IRBA*)

Nicolaas van Wyk – Chief Executive Officer (*Southern African Institute for Business Accountants: SAIBA*)

Mandi Olivier - Senior Executive: Pre-qualification Professional Development (*South African Institute of Chartered Accountants: SAICA*)

Faith Ngwenya - Technical and Standards Executive
(*South African Institute of Professional Accountants: SAIPA*)

Tracy Johnson - SAIT Committee Member (*South African Institute of Taxation: SAIT*)

SPONSORS AND EXHIBITORS

We acknowledge and are thankful for the following organisations that sponsored and exhibited at this year's conference.

 <p>South African Institute of Chartered Accountants</p>	 <p>South African Institute of Professional Accountants</p>
 <p>Association of Chartered Certified Accountants</p>	 <p>Chartered Institute for Business Accountants</p>
 <p>Independent Regulatory Board for Auditors</p>	
 <p>Juta and Company</p>	 <p>Chartered Institute of Management Accountants</p>
 <p>South African Institute of Taxation</p>	

The following organisations were exhibitors at the conference.

	
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