

# **CURRICULUM VITAE**

**PROF. JACOBUS ROSSOUW CA(SA)**



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**PERSONAL DETAILS:**

Surname: Rossouw  
 Christian Name: Jacobus  
 Known Name: Cobus  
 Sex: Male  
 Nationality: South African  
 Marital Status: Married  
 Church: DR Church  
 Date of Birth: 19 March 1974  
 Home Language: Afrikaans

**EDUCATIONAL PARTICULARS:****SECONDARY EDUCATION:**

School: Jim Fouché High School, Bloemfontein  
 Senior Certificate: 1991  
 Subjects: Afrikaans First Language HG **A**  
 English Second Language HG **B**  
 Mathematics HG **A**  
 Accounting HG **A**  
 Economics HG **A**  
 Business Economics HG **A**

Average symbol: **A**

Achievements: Honours – Academic (Std. 6 to Std. 10)  
 Winner of the Mathematics Olympiad in  
 Bloemfontein: Std. 6, 8 and 9  
 Winner of the Free State and Northern Cape  
 Mathematics Olympiad: Std. 10  
 Learner with the highest mark in Mathematics  
 (94%); Accounting (99.5%); Economics  
 (shared) (100%); Business Economics  
 (shared) (99%)  
 Received award for the learner with the highest  
 average mark in two commercial subjects;  
 Received award for the learner with the highest  
 mark in Mathematics;  
 Received award for the learner with the highest  
 mark in Accounting.  
 Received award for the boy with the highest  
 average mark in Std 8, 9 and 10.  
**Dux learner: Highest mark in Matric and  
 received a merit award**  
**Second overall in the Free State in the final  
 exams in Matric**

Leadership: Member of the Pupils Council  
ACSA Group leader and committee member  
Cricket First Team

Sport: Table Tennis First Team, Free State 0/17B,  
Honors,  
Trophy for best player in school  
Senior Drill Squad

### **UNIVERSITY TRAINING:**

Institution: University of the Free State

Degrees: B.Compt. (with distinction) in 1994  
B.Compt.Hons & CTA in 1995  
**M Acc. (with distinction) in 2006**

Achievements: **Honours for B.degree with distinction**  
**Dean's Medal** for the final-year student who  
achieved the best results in the Faculty of  
Economic and Management Sciences  
Student with the highest marks (undergraduate)  
in:  
REK 116 & 126: 1992  
STK 116 & 126: 1992  
REK 307 & 308: 1994  
Best Hons student with the highest marks in:  
REK 601 (Financial Accounting), REK603  
(Auditing) and REK604 (Taxation) in 1995  
**Best student in B.Compt.Hons & CTA in**  
**1995**

**Honours for Master's degree with distinction**  
**in 2006**  
Third best Master's degree in Faculty of  
Economic and Management Sciences in  
2006

Short learning programme on Assessment of Learning in Higher Education – Passed with distinction in 2007

### **CURRENT OCCUPATION:**

Institution: University of the Free State, Bloemfontein

**Current occupation: Full-time associate professor in Financial Accounting since 2006**

**AREAS OF ASSIGNED TEACHING RESPONSIBILITY:**

Financial Accounting:	<b>Advanced Financial Accounting</b> (EFIN5/6) for <b>B.Acc.Hons. / PGDip(CA)</b> programmes (CTA /PGCA; to qualify to write SAICA Initial Test of Competence (ITC) to become Chartered Accountants) students from 2004 to date REK608 for B.Com.Hons. students in 2003 FIN208 for B.Acc. students in 2000 – 2002 REK308 for B.Com. students in 2000 – 2002
	Post-graduate academic programme coordinator
Honours dissertation	Limited involvement in the honours dissertation for B.Acc.Hons students

**OTHER TEACHING EXPERIENCES:**

Academic articles in 1996

**OTHER WORK EXPERIENCE:**

PricewaterhouseCoopers, Chartered Accountants SA, (Bloemfontein)	Completion of Chartered Accountants articles (1997 – 1999) Assistant Manager: External Audits & Planning and engagement management
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**PROFESSIONAL MEMBERSHIP:**

Member of the South African Institute of Chartered Accountants (SAICA) as Chartered Accountants (SA)

Member of the International Association for Accounting Education and Research (IAAER)

Member of the Southern African Accounting Association (SAAA)

**CONFERENCES ATTENDED:**

International Conference of the Southern African Accounting Association (SAAA) and the International Association for Accounting Education and Research (IAAER) in June 2002 in Port Elizabeth

International Conference of the Southern African Accounting Association (SAAA) and the International Association for Accounting Education and Research (IAAER) in June 2004 in Durban

Southern African Accounting Association (SAAA) Central Region Conference, 9-10 September 2005, Vereeniging.

Southern African Accounting Association (SAAA) Biennial Conference for Accounting Educators, 28-30 June 2006, Sun City.

6<sup>th</sup> Annual Conference of BEN-Africa 2006 (The Business Ethics Network of Africa), 26/28 Julie 2006, Bellville

“Adding Value in the Financial World – A 2020 Perspective”–conference, organised by the University of Johannesburg, 16-18 October 2006, Sun City.

Southern African Accounting Association (SAAA) Central Regional Conference for Accounting Educators, 7-8 September 2007, Golden Gate.

VALUE 2008 – Creating, Developing and Delivering Value in Africa in the Global Context, –conference, organised by the University of Johannesburg, 26-28 May 2008, Sun City

Southern African Accounting Association (SAAA) Biennial Conference for Accounting Educators, 25-27 June 2008, Johannesburg.

Southern African Accounting Association (SAAA) Central Regional Conference for Accounting Educators, 18-19 September 2009, Parys.

1<sup>st</sup> International Conference on Accounting and Finance (ICAF) hosted by the University of Namibia, 20-21 July 2009, Windhoek, Namibia.

International IFRS Conference hosted by SAICA and the IFRS Foundation, 4-5 October 2010, Cape Town.

Southern African Accounting Association (SAAA) International Conference for Accounting Educators, 26-29 June 2011, George.

Southern African Accounting Association (SAAA) Bi-Annual Regional Conference for Accounting Educators, - 28-29 September 2012, Free State.

5<sup>th</sup> International Conference on Accounting and Finance (ICAF) hosted by the University of Namibia, 5-6 November 2013, Windhoek, Namibia.

SAICA & IFRS Foundation’s IFRS conference 2014, Sandton 13-14 August 2014.

Not-for-Profit Industry Conference 2015, organised by the SA Accounting Academy, 3-4 June 2015, Johannesburg.

Southern African Accounting Association (SAAA) Biennial International Conference for Accounting Educators, 28-30 June 2023, Sun City Resort, South Africa.

## **PAPERS PRESENTED AT CONFERENCES:**

1. **“Die probleme vir nie-winsgewende organisasies (NG Kerk in die Vrystaat) met die toepassing van Suid-Afrikaanse Standpunte van Algemeen Aanvaarde Rekeningkundige Praktyk”** at the Southern African Accounting Association (SAAA) Central Region Conference, Vereeniging, 9-10 September 2005. (paper on the problems facing non-profit organisation with the application of SA GAAP)
2. **“Comparing the accounting treatment of financial assets with the tax treatment thereof”** at the Southern African Accounting Association (SAAA) Central Region Conference, Vereeniging, 9-10 September 2005. (Presented with Prof AD Koekemoer)
3. **“Income recognition of certain restricted receipts by not-for-profit organisations”** at the Southern African Accounting Association (SAAA) Biennial Conference, 28-30 June 2006, Sun City.
4. **“Is the treatment of foreign exchange contracts for South African tax purposes similar to the accounting treatment thereof under IFRS?”** at the Southern African Accounting Association (SAAA) Biennial Conference, 28-30 June 2006, Sun City. (Presented with Prof AD Koekemoer)
5. **“The recognition of revenue and the escalating debtors of municipalities in South Africa: political and social dilemmas vs accounting realities”** at the Southern African Accounting Association (SAAA) Biennial Conference, 28-30 June 2006, Sun City. (Presented with Prof DS Lubbe)
6. **“The recognition of revenue and the escalating debtors of municipalities in South Africa: political, social and ethical dilemmas vs accounting realities”** at the 6<sup>th</sup> Annual Conference of BEN-Africa 2006 (The Business Ethics Network of Africa), 26-28 Julie 2006, Bellville. (Presented with Prof DS Lubbe)
7. **“Does the GAAP-shoe fit Not-for-profit organisations or is it causing them blisters?”** at the Adding Value in the Financial World – A 2020 Perspective – conference, organised by the University of Johannesburg, 16-18 October 2006, Sun City.
8. **“The recognition of revenue and the escalating debtors of municipalities in South Africa: political and social dilemmas vs accounting realities”** at the Adding Value in the Financial World – A 2020 Perspective –conference, organised by the University of Johannesburg, 16-18 October 2006, Sun City. (Presented with Prof DS Lubbe)
9. **“Niewinsgewende organisasies: Kontantbasis of toevallingsgrondslag?”** at the Southern African Accounting Association (SAAA) Central Regional Conference for Accounting Educators, 7-8 September 2007, Golden Gate. (paper on whether the cash or accrual basis is the most appropriate for not-for-profit organisations)

10. **“Accounting for Associates – needing a new broom”** at VALUE 2008 – Creating, Developing and Delivering Value in Africa in the Global Context, organised by the University of Johannesburg, 26-28 May 2008, Sun City.
11. **“IFRS for SMEs in South Africa: Giant leap for accounting, but too big for smaller entities”** at Southern African Accounting Association (SAAA) Biennial Conference for Accounting Educators, 25-27 June 2008, Johannesburg. (Presented with prof H van Wyk)
12. **“Accounting policies applied by SA listed companies”** at the 1<sup>st</sup> International Conference on Accounting and Finance (ICAF) hosted by the University of Namibia, 20-21 July 2009, Windhoek, Namibia.
13. **“Accounting policies applied by SA listed companies”** at Southern African Accounting Association (SAAA) Central Regional Conference for Accounting Educators, 18-19 September 2009, Parys (Presented with H Holtzhausen).
14. **“Practitioners’ view on the proposed “micro gaap”** at Southern African Accounting Association (SAAA) International Conference for Accounting Educators, 26-29 June 2011, George. (Presented with prof H van Wyk)
15. **“Unique accounting principles for non-profit organisations – The view of South African practitioners”** Southern African Accounting Association (SAAA) Bi-Annual Regional Conference for Accounting Educators, - 28-29 September 2012, Free State.
16. **“Specific accounting principles for non-profit organisations - lessons learned from Australia and views of South African practitioners”** at 5<sup>th</sup> International Conference on Accounting and Finance (ICAF) hosted by the University of Namibia, 5-6 November 2013, Windhoek, Namibia.
17. **“Reporting requirements and internal financial procedures for NPOs”** at the Not-for-Profit Industry Conference 2015, organised by the SA Accounting Academy, 3-4 June 2015, Johannesburg.
18. **“PGCA FAST THINKERS –GAME (the quick-thinking, fast-talking accountancy board game): A Learning and Teaching Intervention”** as part of the virtual UFS Centre for Teaching and Learning (CTL): Learning and Teaching Conference in October 2022. (Presented with prof A Koekemoer, Me E Goodchild, Mr K Swanepoel)
19. **“A Board Game As A Learning Intervention To Enhance Communication Skills Among Postgraduate Accountancy Students”** at the 2023 Southern African Accounting Association (SAAA) Biennial International Conference for Accounting Educators, 28-30 June 2023, Sun City Resort, South Africa. (Presented with prof A Koekemoer, Me E Goodchild, Mr K Swanepoel)



## **PUBLICATIONS:**

### **ACCREDITED ARTICLES:**

#### **1. Tydskrif vir Christelike Wetenskap**

Kerkfinansies: Inleiding en Empiriese Bevindings aangaande Gemeentes van die Nederduitse Gereformeerde Kerke in die Vrystaat (3rd/4th quarter **2003**) (With prof DS Lubbe and me J Prinsloo)

#### **2. Journal of Public Administration**

The recognition of revenue and the escalating debtors of municipalities in South Africa: political and social dilemmas vs accounting realities Vol. 40, **2005**. (With prof DS Lubbe)

#### **3. Journal for Christian Scholarship / Tydskrif vir Christelike Wetenskap**

Die erkenning van Inkomste in die Openbare Sektor in Suid-Afrika (1<sup>st</sup>/2<sup>cd</sup> quarter **2006** Vol42) (With prof DS Lubbe)

#### **4. Meditari Accountancy Research**

Accounting requirements for donor-imposed restrictions and restricted funds of not-for-profit organisations. **2006**. 14(2)

#### **5. Meditari Accountancy Research**

Recognition of restricted receipts by not-for-profit organisations: problems, standards and empirical results. **2007**. 15(1)

#### **6. Journal of Economic and Financial Sciences (at publication date to be accredited)**

Does the GAAP-shoe fit Not-for-profit organisations or is it causing them blisters? **2007**. 1(1).

#### **7. Journal for Christian Scholarship / Tydskrif vir Christelike Wetenskap**

Die rekeningkundige erkenning van bates en verwante uitgawes deur nuwingsgewende organisasies met verwysing na die NG Gemeentes in die Vrystaat. (1<sup>st</sup>2<sup>nd</sup> quarter **2008** Vol 44).

#### **8. African Journal of Business Ethics**

Debt of local authorities in South Africa: Accounting realities leading to ethical, social and political predicaments. **2008**. 3(1) (with prof DS Lubbe)

#### **9. Meditari Accountancy Research**

IFRS for SMEs in South Africa: A giant leap for accounting, but too big for smaller entities. **2009**. 17(1) (with prof HA van Wyk)

#### **10. Meditari Accountancy Research**

Empirical results of the accounting policies chosen by South African listed companies. **2010**. 18(2)

### **11. Journal of Economic and Financial Sciences**

Accounting practitioners' views on the proposed "micro gaap" – A South African perspective. **2011**. 4(2) (with prof HA van Wyk)

### **12. Journal of Economic and Financial Sciences**

JSE efficiency and share price reaction to forced financial restatements. **2012**. 5(2) (with SA Watson).

### **13. Journal of Economic and Financial Sciences (JEF)**

The need for specific accounting principles for non-profit organisations' assets without economic benefits, restricted donations and funds. **2013**. 6(2).

### **CHAPTERS IN BOOKS:**

#### **Close Corporation Service / Beslote Korporasie Diens**

Written and updated the chapter on "Accounting records and annual financial statements" in Close Corporation (CC) Service (annually form **2004 - 2011**; issue 23 to 36), and "Rekeningkundige rekords en finansiële jaarstate" in Beslote Korporasie Diens (annually form **2004 - 2011**; uitgawe 23 tot 36).

#### **Accounting Standards / Rekeningkundige Standaarde**

Written the chapters on IAS16 (AC123) – Property, plant and equipment, and IAS16 (RE123) – Eiendom, Aanleg en Toerusting. (**2005**)

Written the chapters on IAS38(AC129) – Intangible Assets and IAS38 (RE129) – Ontasbare Bates. (**2005**)

Written the chapters on IAS16 (AC123) – Property, plant and equipment, and IAS16 (RE123) – Eiendom, Aanleg en Toerusting. (**2006/7**)

Written the chapters on IAS36(AC128) – Impairment of Assets and IAS36 (RE128) – Waardedaling van Bates. (**2006/7**)

Written the chapters on IAS24 (AC126) – Related parties, and IAS24 (RE126) – Verwante partye. (**2008/9**)

Written the chapters on IAS19 (AC116) – Employee Benefits, and IAS19 (RE116) – Werknemersvoordele. (**2008/9**)

Written the chapters on IAS24 (AC126) – Related parties, and IAS24 (RE126) – Verwante partye. (**2010/11**)

Written the chapters on IAS19 (AC116) – Employee Benefits, and IAS19 (RE116) – Werknemersvoordele. (**2010/11**)

### **Group statements / Groepstate**

Written the chapters on “Business Combinations” and “Besigheidsamevoegings” on the issue of the new IFRS 3 (**2009**).

Became a main author in **2010**.

Written the chapters on “Changes in ownership of subsidiaries through buying or selling shares” and “Veranderings in eienaarskap van filiale deur koop en verkoop van aandele” (**2010/11, 2011/12, 2013/14, 2015/2016, 2017/2018**).

Written the chapters on “Changes resulting from the issue of additional shares by investees and other changes in ownership” and “Veranderings voortspruitend uit die uitreiking van bykomende aandele deur beleggingnemers en ander veranderings in eienaarskap” (**2010/11, 2011/12, 2013/14, 2015/2016, 2017/2018**).

Volume editor since 2016.

Written the following chapters for Group Statements (Volume 1 and Volume 2) (18<sup>th</sup> edition) **2022/23**:

- Chapter 8: Interim acquisition of an interest in a subsidiary
- Chapter 13: Changes in ownership of subsidiaries through buying or selling shares
- Chapter 14: Changes resulting from the issue of additional shares by investees and other changes in ownership
- Chapter 17: Advanced intragroup transactions

### **Descriptive Accounting / Beskrywende Rekeningkundige**

Written the chapters on “Consolidated and separate financial statements” and “Gekonsolideerde en afsonderlike finansiële state” on the issue of the new IAS 27 (**2008/9**).

Written the chapters on “Business Combinations” and “Besigheidsamevoegings” on the issue of the new IFRS 3 (**2008/9**).

Became a main author in **2011**.

Written the following chapters for Descriptive Accounting (16<sup>th</sup> edition) / Beskrywende Rekeningkunde (22<sup>ste</sup> uitgawe) **2011/12**:

- Chap 1: The South African regulatory framework
- Chap 4: Inventories
- Chap 19: Consolidated and separate financial statements
- Chap 25: Interim financial reporting
- Chap 30: Financial reporting for small and medium-sized entities (SMEs)
- Chap 31: First-time Adoption of International Financial Reporting Standards
- Hfst 1: Suid-Afrikaanse reguleringsraamwerk
- Hfst 4: Voorraad
- Hfst 19: Gekonsolideerde finansiële state en afsonderlike finansiële state

- Hfst 25: Tussentydse finansiële verslagdoening
- Hfst 30: Finansiële verslagdoening van klein en mediumgrootte entiteite (KMEe)
- Hfst 31: Eerste-keer toepassing van “Internasional Financial Reporting Standards”

Written the following chapters for Descriptive Accounting (17<sup>th</sup> edition) / Beskrywende Rekeningkunde (23ste uitgawe) **2012/13**:

- Chap 6 (IAS 8): Accounting policies, changes in accounting estimates and errors
- Chap 16 (IAS 12): Income taxes
- Chap 18 (IAS 27, IFRS 10, IFRS 12): Consolidated and separate financial statements
- Chap 27 (IFRS 1): First-time adoption of International Financial Reporting Standards
- Chap 33 (IFRS 11): Joint arrangements
- Hfst 6 (IAS 8): Rekeningkundige beleid, veranderinge in rekeningkundige ramings en foute
- Hfst 16 (IAS 12): Inkomstebelastings
- Hfst 18 (IAS 27, IFRS 10, IFRS 12): Gekonsolideerde finansiële state en afsonderlike finansiële state
- Hfst 27 (IFRS 1) : Eerste-keer toepassing van “Internasional Financial Reporting Standards”
- Hfst 33 (IFRS 11): Gesamentlike reëlings

Written the following chapters for Descriptive Accounting (18<sup>th</sup> edition) / Beskrywende Rekeningkunde (24ste uitgawe) **2013/14**:

- Chap 6 (IAS 8): Accounting policies, changes in accounting estimates and errors
- Chap 9 (IAS 12): Income taxes
- Hfst 6 (IAS 8): Rekeningkundige beleid, veranderinge in rekeningkundige ramings en foute
- Hfst 9 (IAS 12): Inkomstebelastings

Written the following chapters for Descriptive Accounting (19<sup>th</sup> edition) / Beskrywende Rekeningkunde (25ste uitgawe) **2014/15**:

- Chap 6 (IAS 8): Accounting policies, changes in accounting estimates and errors
- Chap 9 (IAS 12): Income taxes
- Chap 29 (IFRS 8: Operating Segments
- Hfst 6 (IAS 8): Rekeningkundige beleid, veranderinge in rekeningkundige ramings en foute
- Hfst 9 (IAS 12): Inkomstebelastings
- Hfst 29 (IFRS 8): Bedryfsegmente

Written the following chapters for Descriptive Accounting (20<sup>th</sup> edition) / Beskrywende Rekeningkunde (26ste uitgawe) **2016/17**:

- Chap 6 (IAS 8): Accounting policies, changes in accounting estimates and errors
- Chap 9 (IAS 12): Income taxes
- Chap 29 (IFRS 8: Operating Segments

- Hfst 6 (IAS 8): Rekeningkundige beleid, veranderinge in rekeningkundige ramings en foute
- Hfst 9 (IAS 12): Inkomstebelastings
- Hfst 29 (IFRS 8): Bedryfsegmente

Written the following chapters for Descriptive Accounting (21<sup>st</sup> edition) **2018/19**:

- Chap 8 (IAS 12): Income taxes
- Chap 23 (IFRS 16): Leases
- Chap 24 (IFRS 10, IAS 27): Consolidated and separate financial statements

Written the following chapters for Descriptive Accounting (22<sup>nd</sup> edition) **2022/23**:

- Chap 8 (IAS 12): Income taxes
- Chap 23 (IFRS 16): Leases

### **Introduction to IFRS / Inleiding tot IFRS**

Became a main author in **2011**.

Written the following chapters for 4<sup>th</sup> edition **2011/12**:

- Chap 4: Inventories
- Hfst 4: Voorraad

Written the following chapters for Introduction to IFRS (5<sup>th</sup> edition) / Inleiding tot IFRS (5<sup>de</sup> uitgawe) **2013/14**:

- Chap 15 (IAS 8): Accounting policies, changes in accounting estimates and errors
- Chap 17 (IAS 12): Income taxes
- Hfst 15 (IAS 8): Rekeningkundige beleid, veranderinge in rekeningkundige ramings en foute
- Hfst 17 (IAS 12): Inkomstebelastings

Written the following chapters for Introduction to IFRS (6<sup>th</sup> edition) / Inleiding tot IFRS (6<sup>de</sup> uitgawe) **2015/16**:

- Chap 17 (IAS 12): Income taxes
- Hfst 17 (IAS 12): Inkomstebelastings

Written the following chapters for Introduction to IFRS (7<sup>th</sup> edition) / Inleiding tot IFRS (7<sup>de</sup> uitgawe) **2017/18**:

- Chap 17 (IAS 12): Income taxes
- Hfst 17 (IAS 12): Inkomstebelastings
- Chap 19 Companies Act
- Hfst 19 Maatskappywet

Written the following chapters for Introduction to IFRS (8<sup>th</sup> edition) **2019/20**:

- Chap 5 (IAS 8): Accounting policies, changes in accounting estimates, and errors
- Chap 7 (IAS 12): Income taxes
- Chap 9 (IFRS 16): Leases

Written the following chapters for Introduction to IFRS (9<sup>th</sup> edition) **2022/23**:

- Chap 5 (IAS 8): Accounting policies, changes in accounting estimates, and errors
- Chap 7 (IAS 12): Income taxes
- Chap 9 (IFRS 16): Leases

### **OTHER PUBLICATIONS:**

#### **1. Accountancy SA**

Extraordinary items. Which carries more weight – the rule or the disclosure (October 2002)

#### **2. Accountancy SA**

Counting your assets before they've hatched (on understanding IFRS 5 (AC 142) – Non-Current Assets Held For Sale And Discontinued Operations) (April 2005)

#### **3. Management Today**

Wake up and smell the coffee: Why managers should be awake (on the new International Financial Reporting Standards (IRFSs)) (March 2005)

#### **4. Sake-Volksblad**

Is die maanskyn en rose van aandele-opsies vir eers verby? (on the impact of IFRS 2 Share-based payment) (Friday, 8 July 2005)

#### **5. Volksblad**

Span plaaslike owerhede dalk die kar voor die perde in? (on the accounting issues of debt and income of local authorities) (26 August 2005) (With prof DS Lubbe)

#### **6. Finance week**

Local Authorities: Here today, gone tomorrow – Non-payment a fact of life that must be accounted for (on the accounting issues of debt and income of local authorities) (31 August 2005) (With prof DS Lubbe)

#### **7. Finansies & Tegniek**

Rekeningkundige praktyk: Plaaslik nie altyd lekker nie – Owerhede moet bepaal of diensverbruikers kan én wil betaal. (on the accounting issues of debt and income of local authorities) (7 September 2005) (With prof DS Lubbe)

#### **8. Sake-Beeld**

Daai debiteure van rade 'is 'n valse voorstelling.' (on the accounting issues of debt and income of local authorities) (8 September 2005) (With prof DS Lubbe)

**9. Accountancy SA**

Accounting for a culture of non-payment (on recognition of income and debtors by SA Municipality against a culture of non-payment for services) (December 2005 / January 2006) (With prof DS Lubbe)

**10. Accountancy SA**

Finding your way through the labyrinth of Accounting changes (on the new accounting principles of accounting changes) (February 2006)

**11. Sake24**

Agter die nuus: “Riglyne vir rentevrye lenings bestaan reeds” (on the accounting issues of interest-free loans in light of relevant tax court case) (9 October 2007, p17)

**12. The Professional Accountant**

Accounting implications of signing the “Do BEE do BEE do”-tune. Jan/Feb 2008. (with Mr K Swanepoel)

**13. The Professional Accountant**

Accounting for SMEs – sunshine or still dawn? Mar/Apr 2008. (with Mr S Watson)

**14. The Professional Accountant**

GAAP for SMEs: To apply or not to apply – that is the question. July/Aug 2008. (with Mr S Watson)

**15. SA Graan**

Die finansiële state van ’n graanprodusent. Jan 2012. (with prof H van Wyk)

**16. Accounting Weekly**

*IFRS for SMEs*: Which entities should be applying it? 6 May 2015.

**17. Accounting Weekly**

*IFRS for SMEs*: IFRS for SME or tax accounting? 20 May 2015. (with Me S Prinsloo)

**18. Accounting Weekly**

Cost or Fair Value: Applying the Measurement bases under IFRS for SMEs. 21 May 2015.

**19. Accounting Weekly**

*IFRS for SMEs*: Accounting for basic investments in ordinary shares. 18 September 2015. (with prof HA van Wyk)

**20. Accounting Weekly**

How an investment in ordinary shares will be presented in the statement of financial position. 24 September 2015. (with prof HA van Wyk)

**21. Accounting Weekly**

Clarifying the latest amendments to IFRS for SME. 14 January 2016.

**22. Accounting Weekly**

When to use the “undue cost or effort” exemption in applying the IFRS for SMEs.  
21 January 2016.

**23. Accounting Weekly**

IFRS for SMEs: Revaluation of PPE – The debits and credits for a revaluation (part 1 of 4). 4 February 2016.

**24. Accounting Weekly**

IFRS for SMEs: Revaluation of PPE – Revaluation deficits (part 2 of 4). 16 March 2016.

**25. Accounting Weekly**

IFRS for SMEs: Revaluation of PPE – Presentation and disclosure relating to a revaluation of PPE (part 3 of 4). 22 March 2016.

**26. Accounting Weekly**

IFRS for SMEs: Revaluation of PPE – To revalue or not to revalue (part 4 of 4).  
30 March 2016.

**27. Accounting Weekly**

Accounting treatment of BEE deals. 26 April 2017.

**28. Accounting Weekly**

Staff options as remuneration or BEE deals. 26 April 2017.

**29. Accounting Weekly**

Accounting for leases under IFRS for SMEs – Part 1 Lease classification. 11 August 2017.

**30. Accounting Weekly**

Accounting for leases under IFRS for SMEs – Part 2 Finance lease of a lessee. 16 August 2017.

**31. Accounting Weekly**

Accounting for leases under IFRS for SMEs – Part 3 Operating lease of a lessee. 22 August 2017.

**32. Accounting Weekly**

VAT and Income Tax on leases. 5 September 2017.

**33. Accounting Weekly**

Understanding the concept of depreciation. 10 April 2018.



**WORKSHOPS ATTENDED:**

Consultative Workshop on Higher Education Annual Reporting Regulations – 2005 (on the financial reporting and financial statement preparation and presentation of Higher Education Institutions in South Africa, as an expert advisor to the Department of Finance of the University of the Free State) at Benoni on 16 August 2005.

Research Statistics: Basic course in data organisation (In-house course for the Faculty of Economic and Management Sciences)

Research Statistics: Information session on different statistical techniques (In-house course for the Faculty of Economic and Management Sciences)

Applying IFRS for SMEs for Micro Entities (presented by SAICA) on 17 September 2012.

**WORKSHOPS / SEMINARS PRESENTED:**

1. *GAAP (Generally Accepted Accounting Practice) Update* for prospective candidates for the Qualifying Examination of The South African Institute of Chartered Accountants (CA(SA)) during October 2004.
2. *International Financial Reporting Standards (IFRS) Update* for PC Bruwer and Partners (Accounting firm in Bloemfontein) during January 2005
3. *International Financial Reporting Standards (IFRS) Update* for Ernest&Young (Auditing firm in Bloemfontein) during May 2005 (presented with prof. HA van Wyk)
4. *Various Financial Accounting Courses* for ABASA (Association for the Advancement of Black Accountants of Southern Africa) students during 2005 and 2006.
5. *International Financial Reporting Standards (IFRS) Update* on behalf of the Bloemfontein Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during February 2006 in Bloemfontein for 75 delegates (presented with prof. HA van Wyk)
6. *International Financial Reporting Standards (IFRS) Update* on behalf of the Kimberley Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during March 2006 in Kimberley for 35 delegates (presented with prof. HA van Wyk)
7. *International Financial Reporting Standards (IFRS) Update* on behalf of the Klerksdorp Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during May 2006 in Klerksdorp for 70 delegates (presented with prof. HA van Wyk)

8. *International Financial Reporting Standards (IFRS) Update* on behalf of the Upington Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during October 2006 in Upington for 32 delegates (presented with prof. HA van Wyk)
9. *International Financial Reporting Standards (IFRS) Update* on behalf of the Northern Free State Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during January 2007 in Welkom for 102 delegates (presented with prof. HA van Wyk)
10. *Generally Accepted Accounting Practice Update on Accounting and Taxation* for the tax experts and tax auditors of the South African Revenue Service in the Free State and Northern Cape for 26 delegates (22-25 January 2007) (presented with me ERAubenheimer)
11. *Rekeningkundige Opdatering en Hersiening Seminaar* on behalf of the Bloemfontein Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during May 2007 in Bloemfontein for 65 delegates (presented with prof. HA van Wyk)
12. *Accounting Update and Refresher Seminar* on behalf of the Kimberley Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during May 2007 in Kimberley for 60 delegates (presented with prof. HA van Wyk)
13. *Accounting Update and Refresher Seminar* on behalf of the North West Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2007 in Mafikeng for 40 delegates.
14. *Rekeningkundige Opdatering en Hersiening Seminaar* on behalf of the North West Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2007 in Rustenburg for 30 delegates.
15. *Rekeningkundige Opdatering en Hersiening Seminaar* on behalf of the North West Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2007 in Klerksdorp for 35 delegates.
16. *The Accounting of Financial Instruments, Share-based Payments and Black Economic Empowerment* on behalf of Ripple Training during June 2007 in Johannesburg for 25 delegates.
17. *SA Statement of GAAP for Small and Medium-sized entities (SMEs) / IFRS for SMEs* on behalf of the Kimberley Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during May 2008 in Kimberley (presented with prof. HA van Wyk)

18. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* on behalf of the Bloemfontein Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2008 in Bloemfontein (presented with prof. HA van Wyk)
19. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* on behalf of the North West Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2008 in Klerksdorp.
20. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* on behalf of the Eastern Free State Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2008 in Bethlehem.
21. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* on behalf of the Northern Cape Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2008 in De Aar.
22. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* on behalf of the Northern Cape Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during June 2008 in Upington.
23. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* on behalf of the Northern Free State Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during July 2008 in Welkom.
24. *SA Standpunt oor AARP vir SMEs / IFRS for SMEs* for the members of the South African Institute of Professional Accountants (SAIPA) at the mini-conference of SAIPA Free State during September 2008.
25. "Opstel en aanbieding van Finansiële state ingevolge IFRS for SMEs" for the members of the South African Institute of Professional Accountants (SAIPA) at the mini conference of SAIPA Free State during September 2009.
26. *Accounting Update: IFRS for SMEs / GAAP for SMEs* for the employees of the South African Revenue Services during November 2009 in Bloemfontein.
27. *Accounting Update: IFRS for SMEs / GAAP for SMEs* for the employees of the South African Revenue Services during November 2009 in Johannesburg.
28. *Accounting Update: IFRS for SMEs / GAAP for SMEs* for the employees of the South African Revenue Services during November 2009 in Cape Town.
29. *Accounting Update: IFRS for SMEs / GAAP for SMEs* for the employees of the South African Revenue Services during November 2009 in Port Elizabeth.

30. *Accounting Update: IFRS for SMEs / GAAP for SMEs* for the employees of the South African Revenue Services during November 2009 in Durban.
31. *ED 275 Financial Reporting Framework for Non-public entities / Micro GAAP* on behalf of the South African Accounting Academy (SAAA) during February / March 2010 in Potchefstroom
32. *ED 275 Financial Reporting Framework for Non-public entities / Micro GAAP* on behalf of the South African Accounting Academy (SAAA) during February / March 2010 in Durban
33. *ED 275 Financial Reporting Framework for Non-public entities / Micro GAAP* on behalf of the South African Accounting Academy (SAAA) during February / March 2010 in Port Elizabeth
34. *ED 275 Financial Reporting Framework for Non-public entities / Micro GAAP* on behalf of the South African Accounting Academy (SAAA) during February / March 2010 in Bloemfontein
35. *ED 275 Financial Reporting Framework for Non-public entities / Micro GAAP* on behalf of the South African Accounting Academy (SAAA) during February / March 2010 in Pietermaritzburg
36. *ED 275 Financial Reporting Framework for Non-public entities / Micro GAAP* on behalf of the South African Accounting Academy (SAAA) during February / March 2010 in Roodepoort
37. *Update seminar on "Micro GAAP" / Proposed ED 275 Financial Reporting Framework for Non-public entities* on behalf of the South African Institute of Professional Accountants (SAIPA) as annual accounting update during May 2010 in Durban
38. *Update seminar on "Micro GAAP" / Proposed ED 275 Financial Reporting Framework for Non-public entities* on behalf of the South African Institute of Professional Accountants (SAIPA) as annual accounting update during May 2010 in George
39. *Update seminar on "Micro GAAP" / Proposed ED 275 Financial Reporting Framework for Non-public entities* on behalf of the South African Institute of Professional Accountants (SAIPA) as annual accounting update during May 2010 in Cape Town
40. *Update seminar on "Micro GAAP" / Proposed ED 275 Financial Reporting Framework for Non-public entities* on behalf of the South African Institute of Professional Accountants (SAIPA) as annual accounting update during May 2010 in Port Elizabeth
41. *Update seminar on "Micro GAAP" / Proposed ED 275 Financial Reporting Framework for Non-public entities* on behalf of the South African Institute of Professional Accountants (SAIPA) as annual accounting update during May 2010 in Potchefstroom

42. *“Nuwe ontwikkelinge tov finansiële state van niepublieke entiteite”* for the members of the South African Institute of Professional Accountants (SAIPA) at the mini-conference of SAIPA Free State during October 2010.
43. *SA Statement of GAAP: IFRS for SMEs* on behalf of the North West Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during November 2010 in Klerksdorp.
44. *SA Statement of GAAP: IFRS for SMEs* on behalf of the Northern Cape Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during November 2010 in Upington.
45. *SA Statement of GAAP: IFRS for SME* on behalf of the Bloemfontein Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during November 2010 in Bloemfontein.
46. *SA Statement of GAAP: IFRS for SME* on behalf of the Eastern Free State Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during January 2011 in Bethlehem.
47. *SA Statement of GAAP: IFRS for SME* on behalf of the Northern Free State Regional Association and the Central Region of the South African Institute of Chartered Accountants (SAICA) during March 2011 in Welkom.
48. *IFRS Update: Yesterday, today and tomorrow* on behalf of the South African Accounting Academy (SAAA) during July 2011 in Johannesburg.
49. *IFRS Update: Yesterday, today and tomorrow* on behalf of the South African Accounting Academy (SAAA) during July 2011 in Pretoria.
50. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 in Durban.
51. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 in Cape Town.
52. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 in Johannesburg.
53. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 in Pretoria.

54. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 in Potchefstroom.
55. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 in Bloemfontein.
56. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during November 2011 as a webinar.
57. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October / November 2012 in Cape Town.
58. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October / November 2012 in Durban.
59. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October / November 2012 in Johannesburg.
60. *Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October / November 2012 as a webinar.
61. *IFRS for SMEs: Opdatering en toepassing vir mikro entiteite* on behalf of SAICA Central Region during January 2013 in Welkom.
62. *IFRS for SMEs: Opdatering en toepassing vir mikro entiteite* on behalf of SAICA Central Region during January 2013 in Bethlehem.
63. *IFRS for SMEs: Opdatering en toepassing vir mikro entiteite* on behalf of SAICA Central Region during March 2013 in Upington.
64. *IFRS for SMEs: Introduction and Transition* on behalf of the South African Accounting Academy (SAAA) during March 2013 as a webinar.
65. *IFRS for SMEs* on behalf of the South African Accounting Academy (SAAA) during April 2013 as in-house training for Audit Alliance in Benoni.
66. *IFRS for SMEs: Critical issues* on behalf of the South African Accounting Academy (SAAA) during April 2013 as a webinar.

67. *Financial reporting for Micro Entities* on behalf of the South African Accounting Academy (SAAA) during April 2013 as a webinar.
68. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Cape Town/Somerset-West.
69. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Durban.
70. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Johannesburg.
71. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Pretoria.
72. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Bloemfontein.
73. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Polokwane.
74. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Boksburg.
75. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Port Elizabeth.
76. *Tax-exempt Entities: Financial reporting of Non-profit companies and non-profit organisations* on behalf of the South African Accounting Academy (SAAA) during October to December 2013 in Potchefstroom.
77. *IFRS for SMEs*-webinar for Rekenmeester vir Afrikaans during January 2014
78. *IFRS for SMEs: Opstel van finansiële van state en uitgestelde belasting* (on the preparation of financial statements and deferred tax) during the SAIPA Free State mini-convention in February 2014.

79. *SAICA Small and Medium Entities (SMEs) Technical Update – Accounting* on behalf of the South African Institute of Chartered Accountants (SAICA) during March 2014 in Klerksdorp.
80. *SAICA Small and Medium Entities (SMEs) Technical Update – Accounting* on behalf of the South African Institute of Chartered Accountants (SAICA) during March 2014 in Pretoria.
81. *SAICA Small and Medium Entities (SMEs) Technical Update – Accounting* on behalf of the South African Institute of Chartered Accountants (SAICA) during March 2014 in Bloemfontein.
82. *SAICA Small and Medium Entities (SMEs) Technical Update – Accounting* on behalf of the South African Institute of Chartered Accountants (SAICA) during March 2014 in Kimberley.
83. *Scope of IFRS for SMEs and presentation – webinar with IFRS for SMEs training material* on behalf of the South African Accounting Academy (SAAA) – 16 April 2014.
84. *Some core concepts of the IFRS for SMEs – webinar with IFRS for SMEs training material* on behalf of the South African Accounting Academy (SAAA) – 21 May 2014.
85. *Employee benefits and Part I of assets under the IFRS for SMEs – webinar with IFRS for SMEs training material* on behalf of the South African Accounting Academy (SAAA) – 25 June 2014.
86. *Part II of assets under the IFRS for SMEs – webinar with IFRS for SMEs training material* on behalf of the South African Accounting Academy (SAAA) – 16 July 2014.
87. *Financial instruments under the IFRS for SMEs and general aspects – webinar with IFRS for SMEs training material* on behalf of the South African Accounting Academy (SAAA) – 20 August 2014.
88. *Scope of IFRS for SMEs and presentation – webinar* on behalf of the South African Accounting Academy (SAAA) – 11 March 2015
89. *Some core concepts of the IFRS for SMEs – webinar* on behalf of the South African Accounting Academy (SAAA) – 22 April 2015
90. *Employee benefits and Part I of assets under the IFRS for SMEs – webinar* on behalf of the South African Accounting Academy (SAAA) – 6 May 2015
91. *Part II of assets under the IFRS for SMEs – webinar* on behalf of the South African Accounting Academy (SAAA) – 17 June 2015



92. *Financial instruments under the IFRS for SMEs and general aspects – webinar* on behalf of the South African Accounting Academy (SAAA) – 15 July 2015
93. *The amendments to the IFRS for SMEs – webinar* on behalf of the South African Accounting Academy (SAAA) – 16 September 2015.
94. *2015 SME Technical update – Seminar: Selected aspects of the IFRS for SMEs* on behalf of the South African Institute of Chartered Accountants (SAICA) National during June 2015 in Bloemfontein.
95. *2015 SME Technical update – Seminar: Selected aspects of the IFRS for SMEs* on behalf of the South African Institute of Chartered Accountants (SAICA) National during July 2015 in George.
96. *2015 SME Technical update – Seminar: Selected aspects of the IFRS for SMEs* on behalf of the South African Institute of Chartered Accountants (SAICA) National during July 2015 in Port Elizabeth.
97. *2015 SME Technical update – Seminar: Selected aspects of the IFRS for SMEs* on behalf of the South African Institute of Chartered Accountants (SAICA) National during July 2015 in East London.
98. *IFRS vir KME'e – die Wysigings* – webinar on behalf of the Rekenmeesters vir Afrikaans during October 2015.
99. *The amendments to the IFRS for SMEs* – webinar on behalf of the South African Accounting Academy (SAAA) – March 2016.
100. *IFRS vir KMEs – die Biefstuk* – webinar on behalf of Rekenmeesters vir Afrikaans on 26 October 2016.
101. *IFRS vir KMEs – Skaaptops* – webinar on behalf of Rekenmeesters vir Afrikaans on 2 November 2016.
102. *IFRS vir KMEs – die Biefstuk – webinar (rerun)* on behalf of Rekenmeesters vir Afrikaans on 16 November 2017.
103. *IFRS vir KMEs – Skaaptops – webinar (rerun)* on behalf of Rekenmeesters vir Afrikaans on 21 November 2017.
104. *IFRS vir KMEs – Bates* on behalf of Rekenmeesters vir Afrikaans on 12 November 2018.
105. *IFRS vir KMEs – Laste en Ekwiteit* on behalf of Rekenmeesters vir Afrikaans on 14 November 2018.

106. *IFRS vir KMEs – Die impak van Covid-19 en huidige omstandighede op sekere kern Rekeningkundige aspekte* on behalf of Rekenmeesters vir Afrikaans on 3 Desember 2020.
107. *IFRS vir KMEs – Die groot prentjie: Oorsig van sekere kern aspekte* on behalf of Rekenmeesters vir Afrikaans on 13 August 2021.
108. *IFRS vir KMEs – Legkaart-stukke: Die Rekeningkundige hantering van spesifieke items* on behalf of Rekenmeesters vir Afrikaans on 20 August 2021.
109. *IFRS vir KMEs – Opdatering – groot items* on behalf of Rekenmeesters vir Afrikaans on 15 August 2022.
110. *IFRS vir KMEs – Opdatering – verskeie items* on behalf of Rekenmeesters vir Afrikaans on 22 August 2022.
111. *IFRS vir KMEs – Die Storieboek – Aanbieding van Finansiële State* on behalf of Rekenmeesters vir Afrikaans on 1 August 2023.
112. *IFRS vir KMEs – Kleinkoekies bak – verskeie items* on behalf of Rekenmeesters vir Afrikaans on 8 August 2023.

**OTHER RESEARCH ACTIVITIES:**

Currently engaged in research on International Financial Reporting Standards (IFRSs) and generally accepted accounting practice (gaap) for churches and welfare organisations (non-profit organisations).

Acting as referee for Meditari Accountancy Research Journal from 2007 to 2017.

Acting as referee for the Journal of Economic and Financial Sciences of the Faculty of Economic and Financial Sciences of the University of Johannesburg from 2007 to 2017.

Serve on the Editorial Board of the Journal of Economic and Financial Sciences of the Faculty of Economic and Financial Sciences of the University of Johannesburg from 2010 to 2018.

Reviewer of various papers for Southern African Accounting Association (SAAA) Conferences (Central Region and National).

Reviewer of an article for Management Dynamics (the official research journal of the Southern African Institute for Management Scientists (SAIMS)) in October 2022.

Reviewer of papers (as part of conference proceeding) for the Southern African Accounting Association (SAAA) Biennial International Conference for Accounting Educators, 28-30 June 2023, Sun City Resort, South Africa.

**PROFESSIONAL GROWTH ACTIVITIES:**

Secretary of the Central Region of the Southern African Accounting Association (SAAA) from 2002 to 2004.

Vice-chairperson of the Central Region of the Southern African Accounting Association (SAAA) from 2005 to 2006.

Chairperson of the Central Region of the Southern African Accounting Association (SAAA) from 2007 to 2008.

Academic evaluator for the SAICA academic review monitoring visit to the University of Stellenbosch in September 2008.

External moderator for the Financial Accounting Honours paper (CTA) of the North-West University from 2007 to 2008.

Academic independent reviewer of the SAICA Qualifying Examination for the Independent Regulatory Board for Auditors (IRBA) from 2009 to 2011.

External moderator for the Financial Accounting Honours paper (CTA) of the University of Pretoria from 2009 to 2020.

Served on the audit committee of NG Welsyn Vrystaat / Engo Vrystaat from 2011 to 2022.

Member of the National SAICA Working Group on Financial Reporting for Small and Medium Entities from 2013 to 2016. The working group is a subcommittee of the Accounting Practices Committee (APC) and the National Small and Medium Practices Committee (NSMP). The working group was involved in the SMP survey relating to “micro gaap”, training on Financial Reporting for SMPs (on *IFRS for SMEs*), and drafting of the SAICA guides for Close Corporations, Body Corporates, Partnerships and Trusts.

Member of the SAICA: Central Region’s Small and Medium Practices (SMP) Forum from 2013 to 2016.

Member of the Academic Review Committee (ARC) (later became The Academic And Professional Programme Sub-Committee (**APPSC**) in 2021 that reports to the Initial Professional Development Committee (IPD) of SAICA) of SAICA from 2014 to 2021.

Academic evaluator for the SAICA academic review monitoring visit to the University of Pretoria in August 2015.

Academic evaluator for the SAICA academic review accreditation visit to the IIE Varsity College in October 2019.

Involved with the SAICA Initial Test of Competence (ITC) Examination 2013, 2016 to date.

Reviewer of the subject outlines and learning material of **CPA Australia** for the substantial equivalence of the content of the syllabus and levels of proficiency as compared to the SAICA Competency Framework, on behalf of SAICA, during April and May 2020.

Reviewer of the subject outlines and learning material of the **Lesotho Institute of Accountants** for the substantial equivalence of the content of the syllabus and levels of proficiency as compared to the SAICA Competency Framework, on behalf of SAICA, during April and May 2020.

Evaluator of the learning outcomes (the Analysis Learning Outcomes Theoretical Training 2016 of Foreign Accountancy Programme of the Koninklijke **Nederlandse Beroepsorganisatie van Accountants (NBA)**) as compared to the SAICA Competency Framework, on behalf of SAICA, during July 2020.

Acted as external moderator for the Financial Accounting Post-graduate paper ((PGDA) of the IIE (Independent Institute of Education) Varsity College 2021.

### **NUMBER OF DISSERTATIONS SUPERVISED / EXAMINED:**

Supervised five dissertations for B.Com.Hons students in 2003.  
Supervised one dissertation for a B.Com.Hons student in 2004.

Supervised one mini-dissertation for a Master's student on behalf of the University of Pretoria in 2010/11.

Examiner of mini-dissertation for Master's student at the University of Johannesburg in 2013.

Examiner of mini-dissertation for Master's student at the University of Johannesburg in 2015.

Supervised one dissertation for B.Com.Hons students in 2015.

Co-supervisor for a Master's student at the University of the Free State from 2018 to 2020.

### **SERVICES PERFORMED AT THE UNIVERSITY:**

Member of the committee for the test timetable of the Faculty of Economic and Management Science during 2002 and 2003.

Member of the teaching and learning committee of the Faculty of Economic and Management Science from 2003 to 2009.

Project team of the University of the Free State for development and testing of language proficiency during 2003 and 2004.

Expert advisor on financial accounting to the Finance Department of the University of the Free State from 2004 to 2018.

**Subject head for Financial Accounting** at the Centre for Accounting of the University of the Free State from 2005 to 2017.

Member of the **Management Committee** of the Centre for Accounting / School of Accountancy of the University of the Free State from 2005 to 2017 and from 2019 to date.

Member of the committee for title registrations of the Faculty of Economic and Management Science from 2007 to 2009.

Member of the research committee of the Faculty of Economic and Management Science from 2010 to 2013.

**PGCA (CTA) Academic Year group Coordinator** (B.Acc.Hons & PGDip CA programmes) of the School of Accountancy from 2016 to date.

Member of the Senate of the University of the Free State from 2018 to date.

Member of the research committee of the School of Accountancy from 2019 to date.

**AWARDS, HONOURS AND RECOGNITION:**

Received the award for **Top Achiever: Teaching and learning (senior)** in the Faculty of Economic and Management Science in 2004.

Received the **UFS Learning and Teaching Award: First place for “Innovating my curriculum through student engagement and motivation”** (as part of the PGCA lecturing team) in October 2022 after the Centre for Teaching and Learning (CTL): Learning and Teaching Conference, for developing a “fast-thinkers” game as a learning intervention.