

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 (1st/2^{cd} 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 organizations: 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 it is 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. (1st2nd 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).

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 6th 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 it is 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 1st 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 5th 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.

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) – Ontsbare 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 during **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, to date**).

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, to date).

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 during 2011.

Written the following chapters for Descriptive Accounting (16th edition) / Beskrywende Rekeningkunde (22ste 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 (17th 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 (18th 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 (19th 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 (20th 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

Introduction to IFRS / Inleiding tot IFRS

Became a main author during **2011**.

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

- Chap 4: Inventories
- Hfst 4: Voorraad

Written the following chapters for Introduction to IFRS (5th edition) / Inleiding tot IFRS (5^{de} 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 (6th edition) / Inleiding tot IFRS (6^{de} uitgawe) **2015/16**:

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

Written the following chapters for Introduction to IFRS (7th edition) / Inleiding tot IFRS (7^{de} uitgawe) **2017/18**:

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

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 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 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 then concept of depreciation. 10 April 2018.