

NAME	A D Koekemoer
ROLE	Associate Professor at the University of the Free State (UFS)
NUMBER OF YEARS LECTURING	24 completed years (1999 till present)
HIGHEST PROFESSIONAL QUALIFICATION	Chartered Accountant (SA)
HIGHEST ACADEMIC QUALIFICATION	PhD (Taxation)
FIELD OF SPECIALISATION	GROUP TAXATION AND CAPITAL GAINS TAX
RESEARCH OUTPUTS	<ol style="list-style-type: none"> 1) IFA branch reporter on Group Taxation for International Fiscal Association (IFA) 2022 Conference in Berlin (2 – 6 September 2022) - completed branch report in February 2022 2) Completed PhD thesis on “A Proposed Group Tax System for South Africa” to obtain PhD degree at University of Pretoria (UP) in 2019 3) Accredited article in South African Journal of Accounting Research (SAJAR) on a conceptual framework for the evaluation of sugar tax systems published in 2019 with M Lombard 4) Accredited article on the Niko case in Southern African Business Review Special Edition Tax Stories published in 2015 with prof EM Stack and prof M Stiglingh 5) Accredited article in “Tydskrif vir Christelike Wetenskap” on Church finances published with prof Lubbe in 2004 6) Popular article in Accountancy SA – “Group Tax in the fight against BEPS” in 2021 7) Four popular articles on taxation in Accounting Weekly 2015 - 2017 8) Main author on the “Silke on South African Income Tax” 2005 – 2022 (an authoritative publication on SA income tax widely used by students and professionals) 9) Main author on the “Student’s approach to Income Tax” on both Natural Persons and Business Activities 2009 – 2022 10) Main author on the “Student’s approach to Taxation in South Africa” 2021 - 2022 11) Completed mini dissertation on taxation of expatriates to obtain Masters’ degree at University of Pretoria (UP) in 2004 12) Delivered a paper on group tax at SATEA (Southern African Tax Educators Association) conference September 2013 13) Delivered the following refereed papers: <ol style="list-style-type: none"> a. Paper on trading stock at SAAA regional conference September 2012 b. Paper on group tax at the SAAA conference June 2011 – international conference paper c. Paper on financial instruments at the SAAA conference June 2007 d. Paper on CGT and livestock at the SAAA conference September 2006

	<ul style="list-style-type: none"> e. Paper on financial assets at the SAAA conference September 2006 f. Paper on Practice Note 19 at the SAAA conference September 2006 g. Paper on s 20A at the South African Accounting Association (SAAA) conference September 2004
PROFESSIONAL DEVELOPMENT UNDERTAKEN	<ol style="list-style-type: none"> 1) Crest online course for doctoral supervision (2022) at Stellenbosch University 2) Lecturer for the following advanced taxation and taxation modules: <ul style="list-style-type: none"> a. Post Graduate Chartered Accountant (PGCA/CTA) students in Advanced Taxation 2000 – 2010 and 2016 – 2022 b. Lecturer of the advanced taxation course for MBA's at UFS from 2002 – 2019 c. Lecturer of the Post Graduate Diploma in Tax Strategy and Management at the UFS, 2005 - 2017 d. Lecturer for hons year B Com and third year B Acc students in taxation at UFS in 2012 - 2015 e. Lecturer for third year B Com and second year B Acc students in taxation at UFS in 2010 and 2011 f. Lecturer for second year B Com and first year B Acc students in financial accounting and third year B Com and B Acc students in taxation at UFS in 1999 3) Presenter of the following taxation courses: <ul style="list-style-type: none"> a. Presenter for the South African Institute of Chartered Accountants – Tackle Tax sessions (Central Region) 2019 - 2020 b. Presenter for the South African Institute of Tax Professionals (SAIT) update courses presented to SARS in 2011 c. Presenter for SARS tax courses presented nationwide in 2004 and 2005 and 2011 d. Presenter of the “Advanced Taxation Certificate” for the North-West University (NWU), 2004, 2005 and 2006. e. Co-presenter - SASOL VAT Tax update Oct 2004 f. Co-presenter - tax practitioner update Bfn November 2004 g. Presenter – SAICA tax practitioner update Bfn November 2003, November 2005, March 2004 h. Presenter of the “Taxation Certificate” for the University of Johannesburg (UJ), 2001, 2002 and 2003
PROFESSIONAL INVOLVEMENT	<ol style="list-style-type: none"> 1) SAICA member 1993 - 2023 2) SAIT member 2007 – 2023 3) SAAA member 1999 – 2023 4) Active member of SAICA tax curriculum committee (2000 – 2010, 2016 - 2023) 5) Active member of Tax Committee of SAICA – Central Region 2017 – 2023
STUDY LEADER/ ASSESSOR/ MODERATOR EXPERIENCE	<ol style="list-style-type: none"> 1) Supervision - study leader: <ul style="list-style-type: none"> a. Study leader in respect of 31 completed Honours dissertations from 2000 – 2013 b. Study leader in respect of three completed, full Masters’ theses from 2014 – 2022 c. Currently (2023), co-study leader in respect of two PhD theses (still in the process) 2) External Examiner of the following theses: <ul style="list-style-type: none"> a. Masters’ Thesis at University of Johannesburg (UJ) in 2022 b. Masters’ Theses at NWU in 2021 c. Three Masters’ Theses at NWU in 2020 d. Masters’ Thesis at Rhodes University (RU) in 2019

	<ul style="list-style-type: none"> e. Masters' Thesis at UNISA in 2019 f. Masters' Thesis at Nelson Mandela University (NMU) in 2018 g. Masters' Thesis at Rhodes University in 2013 h. Masters' Thesis at Rhodes University in 2012 i. Two Masters' Theses at University of Pretoria in 2011 j. Masters' Thesis at UNISA in 2011 <p>3) Moderator of formal assessments:</p> <ul style="list-style-type: none"> a. Taxation at B Acc third year level tax and B Com Hons level at UFS 2000 – 2009 and 2016 – 2022 b. Advanced tax at hons level tax NWU 2005 – 2012 c. Advanced tax at hons level tax at UP 2008 d. Advanced tax at hons level tax at UJ 2008 – 2009 e. Advanced taxation at B Acc Hons level (CTA level) at UFS 2010 - 2015 <p>4) Assessor of formal assessments:</p> <ul style="list-style-type: none"> a. Advanced Taxation at B Acc Hons level (CTA level) from 2000 – 2009 and 2016 – 2022 b. Post Grad Diploma in Tax in 2005 - 2017 c. Advanced Tax for MBA's in 2002 – 2006 d. Taxation at third year B Com and second year B Acc level at UFS 2010 and 2012 e. Taxation at B Acc third year level tax and B Com Hons level at UFS 2012 - 2015
MANAGEMENT / LEADERSHIP ROLLS	<ul style="list-style-type: none"> 1) Member of the UFS Economic Management and Science (EMS) Ethics Committee – 2019 – 2023 2) Member of the Audit Committee - UFS Funds 2015 – 2023 3) Member of UFS Provident Fund Management Board 2005 – 2009, 2015 – 2023 4) Head of SAICA Academic Trainees at UFS, 2018 – 2023 5) Reviewer for South African Journal of Accounting (accredited journal) 2019 - 2022 6) Subject Head in Taxation at UFS 2000 – 2009, 2016 – 2018 7) Chairman of Tax Committee of SAAA Central Region 2004 – 2011 8) Member of SAAA 2007 conference organizing committee 9) Chairman of Tax Committee of SAAA 2006 – 2011
AWARDS	<ul style="list-style-type: none"> 1) UFS Learning and Teaching award (first prize) – 2022 2) Full Academic Colours at UP – 2019 3) Teaching Award at UFS (EMS faculty) - 2004 4) Full Academic Colours at NWU - 1990

Soli Deo gloria