

CONFERENCE PROGRAMME: 2023 Corporate Governance Conference

11 and 12 December 2023 | Stellenbosch, South Africa | In person

SUNDAY – 10 DECEMBER 2023				
17h00 – 18h30	Stellenbosch on Foot			Van der Sterr entrance 1 (opposite CGW Schumann building), Stellenbosch
18h30 – 19h30	Welcoming Reception			
MONDAY - 11 DECEMBER 2023 CONFERENCE DAY (STIAS, 10 MARAIS RD, STELLENBOSCH)				
07h30 - 08h25	Registration (Tea/Coffee available in foyer)			
08h00 - 08h15	Session chairs of concurrent sessions Venue: Breakaway 1 & 2			
08h25 - 08h45	Welcome on behalf Stellenbosch University: Dr Therina Theron, Senior Director: Research and Innovation, Stellenbosch University Venue: Auditorium 2			
08h45 - 09h00	Leg-stretch			
CONCURRENT SESSION 1	CORPORATE GOVERNANCE BEST PRACTICES AND CHALLENGES	INTEGRATED REPORTING, STAKEHOLDER ENGAGEMENT, SUSTAINABILITY AND INTEGRATED THINKING	CORPORATE GOVERNANCE BEST PRACTICES AND CHALLENGES	INTEGRATED REPORTING, STAKEHOLDER ENGAGEMENT, SUSTAINABILITY AND INTEGRATED THINKING
	Venue: Auditorium 1 Session chair: Cosmas Ambe (University of the Free State)	Venue: Auditorium 2 Session chair: Lee-Ann Steenkamp (Stellenbosch University)	Venue: Manor Library Session chair: Juan-Pierré Bruwer (Cape Peninsula University of Technology)	Venue: Breakaway 1 & 2 Session chair: Suzette Viviers (Stellenbosch University)
09h00 - 09h30	King IV's linguistic identity Gary Marques (University of the Witwatersrand) CGC23/3	Evaluating sustainability disclosure coverage using the GRI content index Mpho Magau (Stellenbosch University) CGC23/40	The relationship between a CEO as CA(SA) and earnings management before and during Covid-19 Danielle van Wyk (Stellenbosch University) CGC23/7	Analysis of the relationship between foreign shareholding and ESG performance of South African listed companies Shelly Herbert (University of Cape Town) CGC23/54
09h30 - 10h00	Renewable energy disclosure in South African listed companies' corporate reports: An impression management analysis Zakiyyah Varachia (University of the Witwatersrand) CGC23/5	The relationship between environmental disclosures and firm performance in Namibian stock exchange-listed companies: The moderating effect of corporate governance Longane Bhebhe-Mwelasi (University of KwaZulu-Natal) CGC23/49	Putting the trust back into retirement facility trust accounts: A corporate governance perspective Leandi Steenkamp (Central University of Technology) CGC23/11	A review of financial sustainability disclosures in South African metropolitan municipalities Beatah Sibanda (North-West University) CGC23/59

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10h00 - 10h30	<p>Do financial restatements matter to investors? Evidence from South Africa</p> <p>Nomthandazo Jwara (University of Cape Town) CGC23/35</p>	<p>An assessment of assurance of non-financial information among JSE-listed entities</p> <p>Sean van Zijl (University of the Witwatersrand) CGC23/26</p>	<p>Developing an ethical decision-making framework for the accountancy profession in 4IR</p> <p>William Villet (Stellenbosch University) CGC23/24</p>	<p>Exploring the perceptions of institutional investors on corporate social responsibility challenges and opportunities in South Africa</p> <p>Kara Nel (Stellenbosch University) CCG23/30</p>
10h30 - 11h00	<p>Women in business leadership and firm performance: A cross-country study</p> <p>Francois Toerien (University of Cape Town) CGC23/9</p>	<p>Measuring the influence of board meetings on human capital disclosure using the SABPP HR Reporting Framework</p> <p>Kelly Scholtz (Stellenbosch University) CGC23/39</p>	<p>Comparison of values: Accounting students versus JSE-listed companies</p> <p>Sihaam Shamsoodien (University of Cape Town) CGC23/8</p>	<p>The regulatory landscape of sustainable and responsible investments (SRI) in South Africa: Trends in reporting on environmental, social, and governance factors</p> <p>Davin Olen (University of Cape Town) CGC23/41</p>
11h00 - 11h30	Tea/Coffee available in foyer			
11h30 - 12h55	<p>Panel discussion: The Governance of Sustainability. Facilitator: Mr Mohamed Adam (ArcelorMittal, General Counsel /GM Regulation). Panel members: Mr Imre Nagy (IRBA, CEO), Dr Jaisheila Rajput (TOMA-Now, CEO), Ms Shameela Soobramoney (NBI, CEO), Mr Jacques de Bie (Singular Systems, Head of Outsourcing and Investor Relations)</p> <p>Venue: Auditorium 2</p>			
13h00 - 13h55	Lunch			
13h30 - 13h55	STIAS Garden tour (Venue: Manor Library)			
CONCURRENT SESSION 2	<p>CORPORATE GOVERNANCE BEST PRACTICES AND CHALLENGES</p> <p>Venue: Auditorium 1 Session chair: Rene Coppe Pimentel (University of São Paulo)</p>	<p>INTEGRATED REPORTING, STAKEHOLDER ENGAGEMENT, SUSTAINABILITY AND INTEGRATED THINKING</p> <p>Venue: Auditorium 2 Session chair: Shelly Herbert (University of Cape Town)</p>	<p>NEW DEVELOPMENTS WITHIN THE CORPORATE GOVERNANCE LANDSCAPE</p> <p>Venue: Manor Library Session chair: Pranisha Rama (University of Johannesburg)</p>	<p>CORPORATE CITIZENSHIP AND ETHICAL LEADERSHIP</p> <p>Venue: Breakaway 1 & 2 Session chair: Sonja Cilliers (Stellenbosch University)</p>
14h00 - 14h30	<p>Measurement and determinants of transparent executive remuneration disclosures</p> <p>Tando Siwendu (Walter Sisulu University) CGC23/50</p>	<p>"Gut feel": Equity analysts' perceptions of executive management team dynamics and integrated reports</p> <p>Avani Sebastian (University of the Witwatersrand) CGC23/15</p>	<p>IT governance and vineyard management: Harnessing prescriptive analytics and managing risks through a Control Risk Template</p> <p>Werner Smit (Stellenbosch University) CGC23/51</p>	<p>Slicing up the cake: Top management's segment review behaviour and corporate tax avoidance</p> <p>Remerta Basson (Stellenbosch University) CGC23/45</p>

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14h30 – 15h00	<p>Fostering effective corporate governance implementation in emerging economies: A comprehensive analysis of challenges and best practices in the South African municipal sector</p> <p>Mpubane Emanuel Matlala (Durban University of Technology) CGC23/28</p>	<p>A review of integrated reporting practices of JSE-listed companies: Evidence of integrated thinking</p> <p>Warren Maroun (University of the Witwatersrand) CGC23/16</p>	<p>The significance of the "tone set at the top" in South African fast-moving consumer goods Small, Medium and Micro Enterprises: An internal stakeholder perspective</p> <p>Juan-Pierré Bruwer (Cape Peninsula University of Technology) CGC23/1</p>	<p>Ethical leadership – open for interpretation</p> <p>Lindie Grebe (University of South Africa) CGC23/20</p>
15h00 – 15h30	Tea/Coffee available in foyer			
15h30 – 16h00	<p>Impression management in integrated reporting: A comparative analysis of public sector and JSE-listed entities in South Africa</p> <p>Jane Ndlovu (University of the Witwatersrand) CGC23/32</p>	<p>Does board gender diversity improve corporate carbon performance?</p> <p>Lee-Ann Steenkamp (Stellenbosch University) CGC23/23</p>	<p>From corporate governance to good governance: Propositions and implications</p> <p>Lindie Grebe (University of South Africa) CGC23/18</p>	<p>Systematic review on fostering sustainable South African Small Medium Enterprises through corporate citizenship and ethical leadership: An in-depth analysis of impact and strategies</p> <p>Thandukwazi Ncube (Durban University of Technology) CGC23/34</p>
16h00 – 16h30	<p>Is board diversity the missing jigsaw piece to increase firm value?</p> <p>Charity Mhaka (University of Namibia) CGC23/14</p>	<p>Conceptualising the Quadruple Helix Stakeholder Model in achieving the United Nations Sustainable Development Goals in Namibia</p> <p>Tariro Chata (University of Namibia) CGC23/12</p>	<p>Data governance best practices for the use of machine learning in retail customer demand forecasting</p> <p>Lee-Ann Pietersen (Stellenbosch University) CGC23/57</p>	<p>A framework for assessing individual ethical conduct</p> <p>Dion Poole (Rand Mutual Assurance) CGC23/31</p>
16h30 – 17h00	STIAS Garden tour (Venue: Manor Library)			
16h30 – 19h30	Welcoming Reception and Cocktail			

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TUESDAY - 12 DECEMBER 2023 CONFERENCE DAY (STIAS, 10 MARAIS RD, STELLENBOSCH)

07h30 - 08h10	Tea/Coffee available in foyer			
08h15 - 08h45	Keynote Address: Prof Musa Mangena, Nottingham University Business School. Venue: Auditorium 2			
08h45 - 09h00	Leg-stretch			
CONCURRENT SESSION 3	CORPORATE GOVERNANCE BEST PRACTICES AND CHALLENGES Venue: Auditorium 1 Session chair: Nadia Mans-Kemp (Stellenbosch University)	INTEGRATED REPORTING, STAKEHOLDER ENGAGEMENT, SUSTAINABILITY AND INTEGRATED THINKING Venue: Auditorium 2 Session chair: Remerta Basson (Stellenbosch University)	BOARD OF DIRECTORS AND CORPORATE GOVERNANCE COMMITTEES Venue: Manor Library Session chair: Tariro Chata (University of Namibia)	CORPORATE CITIZENSHIP AND ETHICAL LEADERSHIP Venue: Breakaway 1 & 2 Session chair: Lindie Grebe (University of South Africa)
09h00 - 09h30	Cash reserves, accounting quality and corporate governance listing segments: Evidence from the Brazilian market Rene Coppe Pimentel (University of São Paulo) CGC23/36	The extent and quantity of biodiversity reporting: A comparison between listed entities in the United Kingdom and South Africa Warren Maroun (University of the Witwatersrand) CGC23/17	IT governance disclosures for South African metropolitan municipalities in terms of King IV Pranisha Rama (University of Johannesburg) CGC23/6	Exploring diversity management and inclusion for ethical leadership. A case of the South African construction industry Bingwa Nelisa (University of South Africa) CGC23/37
09h30 - 10h00	The role and association of the presence of a Chief Risk Officer, board diversity and firm ownership on corporate governance-based risk disclosures Juan Ontong (Stellenbosch University) CGC23/43	Impact of corporate governance on climate change disclosures on Namibian listed mining companies: Role of the corporate social responsibility committee Hilya Haufiku (University of Namibia) CGC23/13	Exploring the corporate governance determinants of environmental reporting in Namibian-listed companies: An empirical analysis Longane Bhebhe-Mwelase (University of KwaZulu-Natal) CGC23/48	How are we doing? Evaluating the application of 'Non-compliance with Laws and Regulations' – a South African perspective Lize-Marie Sahd (Stellenbosch University) CGC23/60
10h00 - 10h30	Understanding the South African school leaver and graduate digital competence gap Jerall Toi (Stellenbosch University) CGC23/38	An analysis of the current status of sustainability reporting by public interest entities and selected private entities in Namibia Shelly Herbert (University of Cape Town) CGC23/53	Making some other animals equal: On animal and corporate citizenship Schalk Engelbrecht (Stellenbosch University) CGC23/42	Who you know or what you know? Board intellectual capital components for non-profit board role fulfilment Hanlie Mulholland (Stellenbosch University) CGC23/70
10h30 - 10h45	Tea/Coffee available in foyer			
10h45 - 11h15	Keynote Address: Prof Wiseman Nkuhlu, Chairman KPMG, South Africa Venue: Auditorium 2			
11h15 - 11h30	Leg-stretch			

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CONCURRENT SESSION 4	CORPORATE GOVERNANCE BEST PRACTICES AND CHALLENGES Venue: Auditorium 1 Session Chair: Juan Ontong (Stellenbosch University)	CORPORATE GOVERNANCE BEST PRACTICES AND CHALLENGES Venue: Auditorium 2 Session chair: Longane Bhebhe-Mwelase (University of KwaZulu- Natal)	NEW DEVELOPMENTS WITHIN THE CORPORATE GOVERNANCE LANDSCAPE Venue: Manor Library Session Chair: Lize-Marie Sahd (Stellenbosch University)	BOARD OF DIRECTORS Venue: Breakaway 1 & 2 Session Chair: Covanni Hohls-du Preez (University of Johannesburg)
11h30 - 12h00	Corporate governance disclosures and fraudulent practices in commercial banks: Evidence from Nigeria Nwosu Lilian Ifunanya (Obafemi Awolowo University, Ile-Ife, Nigeria) CGC23/66	The governance of vice chancellor pay-performance nexus in South African universities Cosmas Ambe (University of the Free State) CGC23/58	The Impact of good governance on financial development in the BRICS-T Countries: A regulatory quality perspective Lindie Grebe (University of South Africa) CGC23/19	To what extent has the King IV report influenced board diversity and financial performance in South African listed firms? Gretha Steenkamp (Stellenbosch University) CGC23/47
12h00 - 12h30	The determinants of the inclusion of environmental, social, and governance (ESG) information and other non-financial information (ONFI) in both the short-term and long-term executive compensation schemes' performance metrics: A case for Johannesburg Stock Exchange-listed companies for the 5-year period 2017-2021 Charles Matumba (University of Fort Hare) CGC23/68	The relationship between disclosed audit committee effectiveness variables and the external audit opinion expressed in South African central government departments Clara Msiza (University of South Africa) CGC23/65	Corporate governance codes of BRICS: A comparative investigation from a tax perspective Michelle van Heerden (University of Johannesburg) CGC23/55	Board independence at listed family firms in South Africa: A critical review Suzette Viviers (Stellenbosch University) CGC23/29
12h30 - 13h00	Board processes, task performance and effectiveness: A South African perspective Dominique Coetzee (Stellenbosch University) CGC23/52	Training for financial accountability: A critical analysis of South African local municipalities Prince Chukwuneme (University of South Africa) CGC23/64	The perception of management and councilors with regard to the effectiveness and efficiency of risk management practises at Alfred Nzo District Municipality, EC, South Africa Sakhiwo Nelani (Alfred Nzo District Municipality) CGC23/22	
13h00 - 13h55	Lunch			
13h30 - 13h55	STIAS Garden tour (Venue: Manor Library)			

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CONCURRENT SESSION 5	<p>INTEGRATED REPORTING, STAKEHOLDER ENGAGEMENT, SUSTAINABILITY AND INTEGRATED THINKING</p> <p>Venue: Auditorium 2 Session Chair: Francois Toerien (University of Cape Town)</p>
14h00 – 14h30	<p>Analyses of the corporate governance disclosure in the integrated reports of the Top 40 listed companies on the JSE Limited</p> <p>Covanni Hohls-du Preez (University of Johannesburg) CGC23/46</p>
14h30 – 15h00	<p>Assessing the content elements of integrated reporting by public higher education institutions in South Africa</p> <p>Cosmas Ambe (University of the Free State) CGC23/63</p>
15h00 – 15h30	<p>Closing: Prof Michael Graham, Vice Dean: Research, Postgraduate Affairs, and Internationalisation (Economic and Management Sciences, Stellenbosch University) Best paper awards Venue: Auditorium 2</p>
15h30 – 16h00	<p>Tea/Coffee available in foyer</p>

