



NICO VAN DER MERWE

CA(SA), Professor

PERSONAL INFORMATION

Citizenship: South African (birth)

Gender: Male

Race: White

Language proficiency: English (fluent); Afrikaans (fluent); French (basic reading and writing)

CAREER SUMMARY

I qualified as a CA(SA) and registered with SAICA in 2007, after which I joined academia at North-West University (NWU). I have more than 18 years' experience in academia, all of which were in various leadership roles including subject head, CA programme leader and currently I am the deputy director of the School of Accounting Sciences at NWU, as a full professor. Part of my role is to drive strategic decision-making while challenging the status quo.

I have 5 years' experience as a non-executive board member, and 11 years' experience as an audit committee member. I also currently serve on the NWU Council, which is the highest governing body of the university.

Under my leadership, NWU has grown to be one of the top-performing universities in SAICA's qualifying examinations. My primary technical area of expertise is in IFRS, and I also do part-time consulting in this field. I have also co-authored and edited various IFRS textbooks.

I have always been extensively involved with SAICA's professional development activities and have been serving on SAICA's APC Exam Committee from its inception in 2013 (and continuing). From an academic research perspective, to date I have published 10 accredited journal articles, four accredited research book chapters, and 20 conference papers (of which 5 were published in accredited proceedings). I have also successfully delivered six Master's students and three PhD students to date.

EXPERTISE

Leadership | Strategic planning and implementation | IFRS interpretation and opinions | Accounting education | Lecturing and training | Academic research | Staff performance management | Governance | Postgraduate supervision | Financial management | Operational management | Ethics | Non-financial reporting

TECHNICAL SKILLS

Analytical skills | Communication | Financial reporting | IFRS | IFRS for SMEs | Other reporting frameworks e.g. the <IR Framework> | Ethics | Financial Management | Strategy | Accounting education

ACADEMIC POSITIONS HELD

- PROFESSOR** | North-West University | Potchefstroom, SA Jan 2021 – present
Modules lectured: Financial Reporting (Honours & Master's level); Postgraduate supervision
- ASSOCIATE PROFESSOR** | North-West University | Potchefstroom, SA Jan 2008 – Dec 2020
Modules lectured: Financial Reporting (Third-year and Honours level); Ethics (Second-year level); Postgraduate supervision
- SENIOR LECTURER** | North-West University | Potchefstroom, SA Jan 2007 – Dec 2007
Modules lectured: Financial Reporting (Third-year and Honours level)
- SAICA ACADEMIC TRAINEE** | North-West University | Potchefstroom, SA Jan 2004 – Dec 2004
Modules lectured: Financial Reporting (Third-year and Honours level)

PROFESSIONAL EXPERIENCE

DEPUTY DIRECTOR | North-West University | Potchefstroom, SA Feb 2022 – present
This is a HOD role in which I head up the School of Accounting Sciences on the Potchefstroom campus of the NWU (there is a Deputy Director for each of the three NWU campuses who report to the School Director). Responsible for appointing and managing approx. 50 academic staff, 10 support staff and 20 academic trainees in a School with more than 3 000 undergraduate and postgraduate students in four professionally accredited programmes. Also responsible for managing the finances and operations of the School with an expense budget of more than R70 million. Other duties include strategic planning and implementation, oversight of academic quality and throughput, risk management, stakeholder engagement (university management, students, parents, employers, sponsors, professional bodies, etc.), research outputs, professional accreditations, community engagement initiatives and marketing of expertise.

CA (SA) PROGRAMME LEADER [SAICA HOD] | North-West University | Potchefstroom, SA Jan 2013 – Jan 2022
As HOD of the NWU's CA programme, responsible for overseeing and managing the entire programme (undergraduate and PGDA/Honours/CTA), including but not limited to strategic planning, academic quality, workload allocation, timetables and scheduling, curriculum development, continued accreditation with SAICA, results and throughput, NWU's performance in SAICA's qualifying examinations, student lifecycle administration, academic interventions and risk management, relationship management with students, parents, employers and sponsors. Also responsible for limited staff management of staff that lecture in the CA programme.

SUBJECT HEAD: FINANCIAL REPORTING | North-West University | Potchefstroom, SA Jan 2007 – Dec 2012
Head of the Financial Reporting subject and responsible for overall quality of the subject group across four professional programmes. Duties include curriculum development, moderation of assessments, adherence to professional body competency frameworks, vertical and horizontal alignment of courses and limited management of staff in the subject group.

AUDIT TRAINEE (SAICA 'ARTICLES') | Deloitte | Johannesburg, SA Jan 2004 – Dec 2006
Completed academic traineeship at NWU in 2004 (while signed at Deloitte) and the remaining two years at Deloitte in 2005-2006 which was spent in the general audit environment. Major clients included Anglo Platinum, Murray & Roberts and Barloworld Equipment. Achieved an overall SEE rating ('significantly exceeds expectations') for work performed.

CONSULTING | Private Jan 2007 – present
Ad hoc consulting. This includes outsourced internal audit for a large hospital group in the North West (2007 to 2010), writing technical opinions (mainly IFRS) and presenting CPD training for CAs.

GOVERNANCE EXPERIENCE

- Independent Non-executive Director: Top-Lay Egg Co-Operative Limited (revenue R0.75 bn) Jun 2011 – Feb 2016
- Audit Committee member: Top-Lay Egg Co-Operative Limited (revenue R0.75 bn) Jun 2011 – Jun 2022
- Member of the NWU Council (highest governing body of the university) Jan 2024 – present
- Various leadership roles at North-West University (see "Professional Experience" section) Jan 2007 – present

Member of the Board of the Faculty of Economic and Management Sciences, NWU	Jan 2013 – present
Member of the Board of the School of Accounting Sciences	Jan 2017 – present
Member of the Teaching and Learning Committee of the Faculty	Jan 2013 – present
Member of the Research and Innovation Committee of the Faculty	Feb 2022 – present
Member of the Community Engagement Committee of the Faculty	Feb 2022 – present
Member of the Promotions Committee of the Faculty	Feb 2022 – present
Member of the Management Committee of the School of Accounting Sciences	Jan 2013 – Dec 2016

EDUCATION

DOCTORAL DEGREE PhD in Accountancy North-West University	2009 – 2013
MASTER'S DEGREE MCom in Management Accountancy (<i>Cum Laude</i>) North-West University	2004 – 2006
HONOURS DEGREE Hons BCom Chartered Accountancy North-West University	2003 – 2003
BACHELOR'S DEGREE BCom Chartered Accountancy (<i>Cum Laude</i>) North-West University	2000 – 2002
MATRIC / GRADE 12 Vaalharts High School, Northern Cape SA (<i>distinctions in all subjects</i>)	1999

PROFESSIONAL MEMBERSHIPS

The South African Institute of Chartered Accountants (SAICA) CA(SA) designation	2007 – present
Southern African Accounting Association (SAAA) Member	2004 – present

ACCOLADES AND AWARDS

Dux scholar (Vaalharts High School)	1999
96% average Grade 12 (4th position in Northern Cape)	1999
Best student in Faculty over 3 years	2002
Best CTA student at NWU-Potchefstroom	2003
5th position nationally in SAICA PPE exam (QE2)	2005
ABSA bronze medal for best Masters' student	2006
Award for Best Lecturer at the NWU	2008
Rapport Faculty Award for Inspirational Education	2010
Winner of Academic Category SAICA Top 35 under 35	2016
NWU Faculty of Economic & Management Sciences Excellence Award in Research Quality: Senior Researcher	2023
Institutional Research Excellence Awards (IREA/IRICO)	Various
Best research paper awards at conferences	Various

INTERESTS

Languages and linguistics | Travel | Running and fitness | Reading | My family

DETAILED RESEARCH OUTPUTS (ACADEMIC CV)

OWN MASTER'S DEGREE MINI-DISSERTATION:

“Performance management for certain motor manufacturers in South Africa”, 2007. (*Cum Laude*)

OWN PHD THESIS:

“Ameliorating chartered accountants' training at a South African university: Interventions for reform”, 2014.

PAPERS PRESENTED / CO-AUTHOR OF PAPERS PRESENTED AT CONFERENCES:

“Improving performance management in the motor manufacturing industry in South Africa – Part 1”, with S.S. Visser, at the Southern African Accounting Association (SAAA) Central Region conference – 9-10 September 2005 in Vereeniging, South Africa

“A model for performance management in the motor manufacturing industry of South Africa”, with S.S. Visser, at the Southern African Accounting Association (SAAA) Biennial International Conference – 28-30 June 2006 in Sun City, South Africa

“Demonstrating improved performance management in the automotive industry of a developing country”, with S.S. Visser, at the 4th conference on performance measurement and management control – 26-28 September 2007 in Nice, France

“Transformation of Accounting Education at the North-West University: closing the achievement gap”, with S.S. Visser, at the British Accounting Association Accounting Education SIG Annual Conference – 20-22 May 2009 in Colchester, England

“The message conveyed to users by IFRS compliant financial information: A South African perspective”, with P. van der Zwan, at the 4th International Business Conference – 12-14 October 2010 in Victoria Falls, Zambia.

“Capitalisation of borrowing costs: Practical difficulties and cost versus benefit”, with L. van Staden, at the European International Business & Economics Conference and the Mediterranean Cruise Conference – 6-17 June 2012 in Rome, Italy.

“Balancing academic and professional pedagogies: A comparative study of accounting education in South Africa and the United Kingdom”, with S. McClery and S.S. Visser, at the 4th International Conference on Accounting & Finance – 9-10 October 2012 in Windhoek, Namibia.

“Solving the professional skills development conundrum: Introducing an integrated accountancy case study and business simulation assignment”, with S.S. Visser, at the Southern African Accounting Association (SAAA) Biennial International Conference (co-hosted by the International Association for Accounting Education and Research (IAAER)) – 26-28 June 2013 in Cape Town, South Africa

“Students’ ability to solve complex accounting problems using a framework-based approach”, with K. Odendaal, at the Southern African Accounting Association (SAAA) mini Conference on Teaching and Learning in Accountancy – 5 December 2014 in Cape Town, South Africa.

“A follow-up investigation into the evaluation of an integrated case study as a tool to develop professional skills in South African accountancy students”, with F. Steyn and C. Cairney, at the Southern African Accounting Association (SAAA) mini Conference on Teaching and Learning in Accountancy – 5 December 2014 in Cape Town, South Africa.

“Students’ Preferences in Solving Accounting Problems: Framework-based approach vs Prescriptive approach”, with K. Odendaal, at the SAAA/IAAER/AAFA International conference – 28 - 30 June 2017 at the Champagne Sports Resort, Central Drakensberg, KwaZulu Natal, South Africa. **[accredited conference proceedings: ISBN 978-0-620-74762-2]**

“Exploring higher order thinking skills (HOTS): Upskill and reskill of accounting students at South African universities”, with E. Papageorgiou, T. Ntisana, J. Pienaar, T. de Jongh, G. Bartlett & G. Fortuin, at the Meditari Accountancy Research Conference / SAAA Teaching and Learning Conference – 2020 (Online via MS Teams). **[accredited conference proceedings: ISBN 978-0-620-90856-6] – Paper received a “best paper” award**

“A qualitative investigation into student failure in accountancy at a multi-cultural South African university” (sole author), at the Meditari Accountancy Research Conference / SAAA Teaching and Learning Conference – 2020 (Online via MS Teams). **[accredited conference proceedings: ISBN 978-0-620-90856-6]**

“Introducing the module ‘Worldviews and Ethics’ into the accounting curriculum: Applying ethics as the vehicle to promote the development of critical thinking skills”, with H.A. Viviers & E. Derbyshire, at the South African Accounting Association (SAAA) National Virtual Conference, 30 June 2022, virtual (online).

“Integrating ethics and social responsibility competencies in an accounting curriculum: evidence from South Africa”, with S. McClery and H. Viviers, at the British Accounting and Finance Association (BAFA) Accounting Education Special Interest Group (SIG) Conference – 17-19 May 2023 in Durham, United Kingdom.

“The use of e-learning applications in accounting residential universities in South Africa: a social justice perspective”, with W. Terblanche, E. Papageorgiou and I. Lubbe, at the Southern African Accounting Association (SAAA) International Conference – 28-30 June 2023 in Sun City, South Africa. – **Paper received a “best paper” award**

“Integrating societal worldviews and ethics competencies in an accounting curriculum”, with S. McChlery and H. Viviers, at the Southern African Accounting Association (SAAA) International Conference – 28-30 June 2023 in Sun City, South Africa.

“The use of the Conceptual Framework for Financial Reporting to solve complex accounting problems: a case applied to tertiary students”, with K. Odendaal, at the Southern African Accounting Association (SAAA) International Conference – 28-30 June 2023 in Sun City, South Africa. **[accredited conference proceedings: ISBN 978-0-6397-7486-2] – Paper received a “best paper” award**

“Accounting students’ experiences with e-learning at South African universities: A sense of belonging”, with E. Papageorgiou, W. Terblanche & I. Lubbe, at the British Accounting and Finance Association (BAFA) Accounting Education Special Interest Group (SIG) Conference – 29-31 May 2024 in Leeds, United Kingdom.

“Student experiences of the integration of ethics and social competencies in an accounting curriculum”, with S. McChlery, H. Viviers & E. Kilian, at the Southern African Accounting Association (SAAA) Regional Conference – 19 September 2024 in Parys, South Africa. **[accredited conference proceedings: ISBN 978-0-7961-6351-6] – Paper received the overall “best paper” award**

PUBLISHED PEER-REVIEWED JOURNAL ARTICLES IN DHET-ACCREDITED NATIONAL AND INTERNATIONAL JOURNALS:

Van der Merwe, N. & Visser, S.S. 2008. “A model for performance management in the motor manufacturing industry of South Africa”. *Meditari Accountancy Research*, Vol. 16 no. 2.

Van Staden, L. & Van der Merwe, N. 2012. “Capitalisation of borrowing costs: An investigation into technical uncertainties in IAS 23”. *South African Journal of Accounting Research*, Vol. 26 no. 1.

Van der Zwan, P. & Van der Merwe, N. 2013. “The Message Conveyed by IFRS-Compliant Information: A South African Perspective”. *International Business & Economics Research Journal*, Vol. 12 no. 9.

Van der Merwe, N. 2013. “An Evaluation Of An Integrated Case Study And Business Simulation To Develop Professional Skills In South African Accountancy Students”. *International Business & Economics Research Journal*, Vol. 12 no. 10.

Van der Merwe, N., McChlery, S. & Visser, S.S. 2014. “Balancing academic and professional pedagogies: a comparative study of two accounting departments in South Africa and the UK”. *Teaching in Higher Education*, Vol. 19 no. 3.

Van Romburgh, H. & Van der Merwe, N. 2015. “University versus practice: A pilot study to identify skills shortages that exist in first-year trainee accountants in South Africa”. *Industry and Higher Education*, Vol. 29 no. 2.

Steyn, F., Cairney, C. & Van der Merwe, N. 2016. “Employing Case Studies To Develop Professional Skills In South African Accountancy Students: A Comparative Follow-Up Study”. *International Business and Economics Research Journal*, Vol. 15 no. 6.

Viviers, H.A., De Villiers, R.R. & Van der Merwe, N. 2023. “The impact of self-efficacy beliefs on first-year accounting students’ performance: a South African perspective”. *Accounting Education*, Vol. 32 no. 6.

Terblanche, W., Lubbe, I., Papageorgiou, E. & Van der Merwe, N. 2023. “Acceptance of e-learning applications by accounting students in an online learning environment at residential universities”, *South African Journal of Accounting Research*. Vol. 37 no. 1. – Runner-up best article in 2023 for this journal.

Papageorgiou, E., Van der Merwe, N., Terblanche W. & Lubbe, I. 2024. “Perceptions of using e-learning applications in accounting at residential universities in South Africa: A social justice lens”. *South African Journal of Higher Education*, 38(6):203-225.

PUBLISHED PEER-REVIEWED BOOK CHAPTERS IN DHET-ACCREDITED RESEARCH BOOKS:

Van der Merwe, N. 2020. “Preface: The Accounting Education Research Conundrum, In: Fouché, J. & van der Merwe, N. (Eds). *South African Accounting Education Stocktake*. Stellenbosch: African Sun Media. ISBN: 978-1-928480-46-4.

Coetzee, K., Van der Merwe, N. & Fouché, J.P. 2020. "Interventions in Accounting Education" (Chapter 4), In: Fouché, J. & van der Merwe, N. (Eds). South African Accounting Education Stocktake. Stellenbosch: African Sun Media. ISBN: 978-1-928480-46-4.

Van der Merwe, N. & Cornelius, L. 2020. "Publishing in accounting education" (Chapter 6), In: Fouché, J. & van der Merwe, N. (Eds). South African Accounting Education Stocktake. Stellenbosch: African Sun Media. ISBN: 978-1-928480-46-4.

Fouché, J.P. & Van der Merwe, N. 2020. "Accepting the challenge" (Chapter 10), In: Fouché, J. & van der Merwe, N. (Eds). South African Accounting Education Stocktake. Stellenbosch: African Sun Media. ISBN: 978-1-928480-46-4.

PUBLISHED SCIENTIFIC PEER-REVIEWED JOURNAL ARTICLES IN OTHER ACADEMIC JOURNALS:

Mulati, S.P. & Van der Merwe, N. 2022. "Towards Enhanced Audit Quality in the Government Sector of Uganda", International Journal of Innovative Science and Research Technology, Vol. 7 no. 3.

INAUGURAL LECTURE AS PROFESSOR:

Van der Merwe, N. 2021. The future of accounting: Will we be replaced by robots?, North-West University: Boloka Institutional Repository. <https://repository.nwu.ac.za>

PUBLISHED POPULAR-SCIENTIFIC (MAGAZINE) ARTICLES:

"IFRS 9 – simplifying non-banking entities?", with P. van der Zwan, Accountancy SA, November 2010.

MASTER'S DEGREES SUPERVISED – SUCCESSFULLY COMPLETED:

"Technical uncertainties in and practical implications of the capitalisation of borrowing costs in South Africa", Dissertation, L. van Staden, 2010. (70% final mark; award for best dissertation in accountancy at NWU) [sole supervisor]

"The competitive environment in the assurance industry: a South African case study", Mini-dissertation, R.H. de Villiers, 2012. (75% cum laude) [sole supervisor]

"Accounting education: Investigating the gap between school, university and practice", Dissertation, H. van Romburgh, 2014. (72% final mark) [sole supervisor]

"Applying a framework-based approach to teach complex problem-solving to Accounting students", Dissertation, K. Odendaal, 2015. (76% cum laude) [sole supervisor]

"Mandatory audit firm rotation in South Africa: Suggested solutions to prospective problems", Dissertation, L. van Deventer, 2023. (77% cum laude) [sole supervisor]

"The financial concerns of South African households caused by COVID-19: Towards improved resilience", Mini-dissertation, D. Alexander, 2025 [co-supervisor]

DOCTORATE DEGREES SUPERVISED – SUCCESSFULLY COMPLETED:

"Earnings quality of the successful efforts and full cost accounting methods in the oil and gas industry", Thesis, M.M. Lugenwa, 2018. [sole supervisor]

"Investor safeguards applicable to South African collective investment schemes: A case study", Thesis, J.D. van Romburgh, 2021. [sole supervisor]

"Developing an engagement performance framework in enhancing government sector audit report quality in Uganda", Thesis, S.P. Mulati, 2022. [sole supervisor]