

Elmar Venter is Associate Professor of Accounting at the University of Pretoria. He is a Chartered Accountant (South Africa) and holds a PhD in Accounting from the University of Auckland, New Zealand. His research has been published in *Accounting, Organizations and Society*; *The International Journal of Accounting*; *Accounting, Auditing and Accountability Journal*; *Abacus*; and *Accounting and Finance*. He serves as the Vice-President Conferences of the International Association for Accounting Education & Research (IAAER).