

Resumé

Christelle Smith

Current position:

Senior Lecturer
Department of Accounting
University of Pretoria

Educational background:

- PhD Accounting Sciences, University of Pretoria
- MCom Taxation, University of Pretoria
- BCom (Hons) Accounting, University of Pretoria
- BCom Accounting, University of Pretoria

Courses at UP:

- FRK 300: Financial accounting third year level
- FRK 801 & FRK 802: MCom Accounting Sciences Coursework modules

Research focus:

- Capital markets
- Comparability of financial statements
- International Financial Reporting Standards

Publications in peer-reviewed or refereed journals:

- Smith, C., Venter, E.R. and Stiglingh, M. (2019), Substance and form adoption of International Financial Reporting Standards and financial statement comparability: Evidence from South Africa. *The International Journal of Accounting*, forthcoming.

Conference papers:

- Smith C & Venter ER. Financial statement comparability in the extractive industry. 2019 SAAA Biennial International Conference. Johannesburg, South Africa.
- Smith C, Venter ER & Stiglingh M. Salience of IFRS Reporting Framework: Accounting- and market-based comparability. Meditari Accountancy Research Conference. Sun City, South Africa.
- Smith C, Venter ER & Stiglingh M. Salience of IFRS Reporting Framework: Accounting- and market-based comparability. 13th IAAER World Congress of Accounting Educators and Researchers. Sydney, Australia.
- Smith C, Venter ER & Stiglingh M. Sources of comparability benefits with IFRS adoption. 2017 SAAA/IAAER/AAFA International Accountancy. Drakensberg, South Africa.
- Smith C, Venter ER & Stiglingh M. Sources of comparability benefits with IFRS adoption. The Fifth International Conference of The Journal of International Accounting Research. Adelaide, Australia.

Books (co-author):

- Koppeschaar, Z.R. et al. 2013 - to date. Descriptive Accounting – IFRS Focus. Lexis Nexis Butterworths.
- Koppeschaar, Z.R. et al. 2013 - to date Introduction to IFRS. Lexis Nexis Butterworths.

Membership of national bodies:

- South African Institute of Chartered Accountants (SAICA) – CA(SA)
- South African Accounting Association (SAAA)