

Résumé

Prof Johan GI Oberholster

**Academic qualifications obtained**

BCompt - University of the Free State

BCompt Hons - UNISA

M Com (Financial Management) – University of Johannesburg

D Com (Accounting Sciences) – University of Pretoria

**Work experience to date:**

Name of employer: University of Stellenbosch

Name of Employer: UNISA

Name of employer: University of Pretoria

Capacity and/or type of work: Lecturing and research

HOD: Accounting from April 2009 to 31 December 2012

CA Programme Manager : Since 1 January 2013 to date

**Teaching activities:**

Courses presented: Financial Accounting 201, 300, 700

Level: 2nd year 3rd year, Hons

Other education and pedagogic courses presented: Several

**Teaching awards:**

Awarded Best Honours Lecturer in 1998 for Financial Accounting 700.

**Other teaching contributions:**

*Member of Educational Committee/ Initial Professional Development Committee of SAICA, June 2006 to June 2013 when second term expired.*

This is the Committee that controls SAICA's Part 1 Qualifying Examination and oversees the training of CAs in SA.

*Financial Accounting Syllabus Committee for CA Exam, Member from 1999 to 2005, chosen as Chairman of the restructured committee (4 members) from June 2006 to 2010. This is the committee that decides on the topics in respect of Financial Accounting that should be included in SAICA's QE 1 syllabus.*

*Member of SAAA*

*Chairman of Northern Region of SAAA*

**Research outputs:**

**Refereed Articles**

Oberholster, J.G.I. 1999. "Financial accounting in developing countries: a South African Perspective." *South African Magazine for Economic and Management Sciences, Vol 2, No 2* (18 p).

Oberholster, J.G.I. & Nieuwoudt, M. 2001. "Problems in respect of adherence to disclosure requirements regarding interim financial reporting in South Africa – an overview and recommendations." *Meditari Accountancy Research, Vol 9* (p24).

Sacho, Z.Y. & Oberholster, J.G.I. 2004. "The valuation of employee share options for accounting

purposes: Is IFRS 2 on target?" *Southern African Business Review*, Vol 9, No 2 (p12).

Sacho, Z.Y. & Oberholster, J.G.I. 2005. "Should the IASB consider exercise date accounting for outstanding employee share options?" *Meditari Accountancy Research*, Vol 13, 2005 (p 27).

Sacho, Z.Y. & Oberholster, J.G.I. 2008. "Factors implacting on the future of the IASB." *Meditari Accountancy Research*, Vol 16, No 1 (p 20)/.

**Conference contributions :**

**National**

**SAAA Biennial National Conference**

*July 2006*

- A historical overview of the development of interim financial reporting in the UK, USA and SA
- Member of panel of experts during plenary session

*June 2000*

- Interim financial reporting – some problems with adherence and possible reasons therefore

*June 1997*

- Financial Accounting in developing countries: A South African Perspective

**International**

**The 3rd Africa Society Conference, Edmonton, Canada, February 2000**

- An accounting solution for some problems in developing countries – A South African perspective

**World Conference of Accounting Educators, Istanbul, Turkey, November 2006**

- A historical overview of the development of interim financial reporting in the UK, USA and SA

**Text books :**

INLEIDING TOT ENKELE REKENINGKUNDIGE ONDERWERPE, 1992 – 1993, (Afr only) MJ du Preez, BS Joubert, M Koen, JGI Oberholster, M Roode, MJ Viljoen, Co-author 100p/550p

FURTHER ACCOUNTING TOPICS/VERDERE REKENINGKUNDIGE ONDERWERPE, (Afr and Eng) 1991 – 1994, BS Joubert, JGI Oberholster, M Roode, Co-author, 140p/ 470p

INTRODUCTION TO FINANCIAL REPORTING, (Afr and Eng) 1992 – 1994, M Roode, M Koen, B Kruger J Oberholster, Co-author, 100p/400

ACCOUNTING STANDARDS (Afr and Eng) 1995 –2009, H Oppermann, S Booyesen, C Binnekade, J Oberholster, Co-author of above book: 1995 – 2008, Co-editor and co-author: 1998 – 2007, 150p/1000p

ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS, (Afr and Eng) 1997 – 2007, M Koen & J Oberholster, Co-author, 60p/120p

DESCRIPTIVE ACCOUNTING, (Afr and Eng) 2001 – 2011, Vorster, Koornhof, Oberholster, Koppeschaar, Coetzee and Janse van Rensburg, Co-author, 350p/1 000p

INTRODUCTION TO IFRS, (Afr and Eng) 2007 – 2011, Vorster, Koornhof, Oberholster, Koppeschaar,

Coetzee and Janse van Rensburg, Co-author, 150p/500p

**Non-refereed publications or popular articles:**

10 technical articles were published between 1996 and 2004 in Podium, CA Commentator and Accountancy SA.

A selection of the more recent articles are listed below:

Oberholster J. 2001. Implementing the accrual basis – a step-by-step approach. *Auditing SA, Winter 2001.*

Oberholster, J & Von Well, R. 2004. "Property, Plant and equipment....so what is new?" *Accountancy SA, June 2004.*

Oberholster, J & Von Well, R. 2004. "Improvements to AC 108 and AC 107" *Accountancy SA, August 2004.*

Oberholster, J & Von Well, R. 2004. "Improvements to AC 105 - leases" *Accountancy SA, September 2004.*

**Technical reports:**

An accounting and auditing perspective on Interim Financial Reporting in the Republic of South Africa, (2000), 4th Edition, School of Accountancy Research Series, School of Accountancy, University of Pretoria.

**Other scholarly research based contributions:**

**SAAA**

1996, 1997, Chairman of Gauteng North Region, Member of National Exco, Chairman of the Committee  
Arranging the first regional conference of the SAAA.

**Pretoria Association of Chartered Accountants**

*Technical Committee for Accounting*, 1999 – 2007. Chairman of this technical sub-committee.  
*Career Guidance Committee*, 1993 – 1997. First a member and later chairman from 1995 to 1997.

**South African Institute of Chartered Accountants (SAICA)**

*Accounting Practices Committee*, March 2000 – Feb 2002. This committee develops and considers new accounting standards to be issued by the South African Institute of Chartered Accountants to serve as Statements of Generally Accepted Accounting Practice in South Africa.

*Accounting Issues Task Force*, March 2000 – Feb 2002. This committee of the South African Institute of Chartered Accountants considered contentious accounting issues and issued interpretations on these matters to serve as Interpretations of Statements of Generally Accepted Accounting Practice in South Africa.

*Accounting Practices Board*, March 2005 to dissolution in March 2012. This board provided final approval of accounting standards to be issued by the South African Institute of Chartered Accountants to serve as Statements of Generally Accepted Accounting Practice in South Africa.

*National Career Guidance Committee, Member from 1995 – 1997.*

**Management and administrative duties:**

Head of Department of Accounting at the University of Pretoria from April 2009 to 31 December 2012

Programme Leader of the CA Programme at the University of Pretoria from 1 January 2013

Member of Teaching and Learning Committee of Faculty of Economic and Management Sciences

Member of Timetable Committee till December 2013

Chairman of the Timetable Committee of UP since 1 January 2014

**Community service or professional skills:**

Involvement with other universities/scientific institutions:

- On editorial board of Meditari
- Referee of articles in Meditari.