

Mr GERRIT PENNING

CURRICULUM VITAE

1. BIOGRAPHICAL SKETCH

1.1 GENERAL INFORMATION

Name: Mr Gerrit Penning

Position: Senior Lecturer

Department: Auditing

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Date of appointment: 1 January 2015

Research focus: Auditing regulation

1.2 ACADEMIC QUALIFICATIONS OBTAINED

Degree/Diploma	Field of study	Higher education	Year	Distinctions
1. BAcc	Accounting Sciences	University of the Free State	2001	
2. BAcc (Hons)	Accounting Sciences	University of the Free State	2002	
3. MCom	Accounting Sciences	University of Pretoria	2014	Cum laude

1.3 WORK EXPERIENCE TO DATE

1. PriceWaterhouseCoopers

Trainee accountant (2003-2005)

2. Cosmic Safari

Co-owner, financial manager and trainer (2006-2007)

3. LDSW Inc. / MasengViljoen Inc.

Audit Manager (2008-2009)

4. Nelson Mandela Metropolitan University

Lecturer/Senior Lecturer (2010-2014)

5. University of Pretoria

Senior lecturer (2015-present)

2. TEACHING ACTIVITIES

2.1 COURSES PRESENTED AND LEVEL

Current:

- External auditing – Post Graduate Diploma in Accountancy (CTA)

Past:

- Business Ethics for Accountants - Second year accountancy (selected topics)
- External auditing – Third year accountancy
- External auditing and Corporate Social Responsibility/Sustainability – Postgraduate Diploma in Accounting

3. OTHER TEACHING CONTRIBUTIONS

3.1 Contributions to texts

Co-author: *Auditing Fundamentals in a South African Context*, Oxford University Publishing

Contributor: *Auditing Fundamentals in a South African Context: Graded Questions*, Oxford University Publishing

Contributor: *Advanced Case Studies in External Auditing and Corporate Governance*, FE Prinsloo, AuReT Publishing, 2014

3.2 Other

Alignment of local university-level syllabus to that of the ACCA's P1 and P7 syllabi.

4. RESEARCH

4.1 Member of editorial review boards

- Member of the editorial review board: *The South African Journal of Accountability and Auditing Research* (2015 to present)
- Editorial reviews performed for the *South African Journal of Accounting Research* (SAJAR) and *Meditari Accountancy Research*.

4.2 Conference presentations (non-refereed)

- SAAA 2015: "Earnings quality and auditor switch rates: a profile of JSE-listed firms"
- SAAA 2017: "Unintended consequences of mandatory audit firm rotation on audit quality: Insights from the academic literature"

4.3 Professional publications

"The auditor's professional scepticism: Changing landscape of accounting warrants renewed focus" (*Accountancy SA*, May 2014)

5. COMMUNITY SERVICE OR PROFESSIONAL INVOLVEMENT

Current:

- Member of the South African Institute of Chartered Accountants
- Committee member: District Association of the SAICA: Pretoria chapter
- Mentor: Thuthuka accountancy students (CTA)

Past:

- Committee member: District Association of the SAICA: Port Elizabeth chapter, 2010-2014
- Member: question setting team of the IRBA for Part 2 of the Qualifying Examination (PPE), 2011-2012
- Mentor: Thuthuka accountancy students (CTA), NMMU, 2010-2013