

CURRICULUM VITAE

CHARL DE VILLIERS

I am a Professor of Accounting at The University of Auckland, New Zealand. My research and teaching interests include Sustainability Accounting, Integrated Reporting, and Management Accounting. I am also a professor at the University of Pretoria, South Africa; an honorary professor at the University of Cape Town; an extraordinary professor at the University of the Western Cape; and an adjunct professor at Universiti Teknologi MARA in Malaysia.

BIOGRAPHICAL INFORMATION

Surname: De Villiers
First names: Charl Johannes

ACADEMIC QUALIFICATIONS

1996 Doctor of Commerce (Ph.D. equivalent), University of Pretoria
1992 MBA, University of Stellenbosch
1990 Honours Bachelor of Business and Administration, University of Stellenbosch
1983 Honours Bachelor of Accountancy, University of Stellenbosch
1982 Bachelor of Accountancy, University of Stellenbosch

PROFESSIONAL QUALIFICATIONS

2022 - FCMA, Fellow Certified Management Accountant (CMA-ANZ)
2010 - CA, Chartered Accountant (CA-ANZ member)
2009 - 2011 CPA Australia member
1988 - 2004 Chartered Accountant (SA) (registration allowed to lapse in 2004)
1987 Passed all CIMA examinations, but did not register as a member

EXPERIENCE

2016 - Professor of Accounting, The University of Auckland, New Zealand
(Graduate School of Management, 2016-2019; Department of Accounting and Finance, 2020-)
2015 Professor of Accounting, Department of Accounting, Auckland University of Technology, New Zealand
2012 - 2014 Professor of Accounting, Department of Accounting, The University of Waikato, New Zealand (Resigned to return to Auckland)
2008 - 2011 Senior Lecturer, Department of Accounting and Finance, The University of Auckland, New Zealand
2007 Owner/operator of a business (Sold to return to an academic career)
2005 - 2006 Senior Lecturer, School of Accountancy, Massey University at Auckland, New Zealand (Resigned to run my own business)
1997 - 2004 Professor, Department of Accounting & Finance, University of Pretoria (Resigned to move to New Zealand)
2000 - 2001 Visiting Professor, Department of Accounting, University of Texas at Austin (one academic year while on sabbatical), where I taught an

- executive MBA management accounting paper and an MPA management accounting paper
- 1993 - 1996 Senior lecturer, Department of Accounting, University of Stellenbosch
- 1989 - 1992 Chief Financial Officer (CFO) of Control Instruments, a manufacturer and distributor of industrial instruments and related products. My tasks included managing foreign currency hedges. Initially, only responsible for the finance function (staff of 5), but through various promotions these responsibilities were expanded to eventually include 95 staff responsible for accounting, inventory management, purchases, receiving, dispatch, production control, production scheduling, central repairs and IT.
- 1987 - 1988 Auditor, Theron du Toit (now part of PwC)
- 1985 - 1986 Compulsory community service – lecture at the Military Academy
- 1984 Auditor, Theron du Toit (now part of PwC)

RESEARCH

Background

I am internationally known for my sustainability accounting and integrated reporting research expertise, resulting in invited articles and plenary addresses at international conferences. Apart from my sustainability accounting and integrated reporting research (non-financial accounting), my second stream of research explores the research environment of accounting academics. My more than 400 research-based publications and presentations include over 100 refereed journal articles, and two Routledge-published edited books, *Sustainability Accounting and Integrated Reporting* (2018), and *The Routledge Handbook of Integrated Reporting* (2020). As an indication of impact, according to Google Scholar (Scopus), my research has been cited more than 10,000 (4,000) times overall, including more than 2,000 (1,000) times during 2022 alone, for an overall h-index of 50 (34). A Stanford University study ranks me 49th among the 4,377 accounting academics globally, based on citations during 2021, also placing me in the top 2% of scientists worldwide.¹ In 2023, Research.com, a leading academic platform, ranks me 7th among all New Zealand Scientists in the field of Business and Management, based on overall discipline-based h-index. In 2022, I was inducted into the AAAJ/APIRA Hall of Fame (adjudicated by an A* accounting journal, it has a small and exclusive membership, i.e. to date, only 26 individuals have been inducted) for my outstanding contributions to the interdisciplinary accounting research community.

I received The University of Auckland Business School Research Excellence Award 2019 and have received several best paper awards, including the 2011 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference best corporate social responsibility paper award; the best financial accounting paper award, and the best overall paper award, at the 2011 South African Accounting Association Conference; and Highly Commended Paper awards for an article published in

¹ Ioannidis, John P.A. (2022), "September 2022 data-update for "Updated science-wide author databases of standardized citation indicators"", Mendeley Data, V4, doi: 10.17632/btchxktzyw.4; https://elsevier.digitalcommonsdata.com/datasets/btchxktzyw?fbclid=IwAR3DZrD_qink79OURs6rEPQuu_kBp2V6waDCbkOWvOGSRJYNKV2rs7vx5dvc

Sustainability Accounting, Management and Policy Journal in 2014 and two published in *Pacific Accounting Review* in 2015 and 2017. Two of my papers in *Accounting & Finance* are among, respectively, the most downloaded and the most cited papers published in the journal. I am editor-in-chief of *Meditari Accountancy Research* (A rated – ABDC; ranked 30/189 among “Economics, Econometrics and Finance (miscellaneous)” journals according to Scopus’ CiteScore; ranked 13th in Accounting & Taxation according to Google Scholar metrics), deputy editor of *Accounting & Finance* (A rated – ABDC) and I serve on several editorial boards, including *Accounting, Auditing & Accountability Journal* and *The British Accounting Review* (both A* rated – ABDC); as well as *Journal of Accounting and Public Policy* (A rated - ABDC). I received a Publons award for being in the top 1% of reviewers in the Economics and Business category in both 2018 and 2019. In the most recent New Zealand government research assessment (PBRF), I was one of only 14 Accounting and Finance academics to receive an A ranking, the highest category. I was an AFAANZ board member (2015-2020), co-chairing the conference technical committee (2016, 2017, 2018), served as New Zealand President of AFAANZ (2018–2020), and was awarded fellow membership status in 2022.

I have been able to attract outside research grants, both individually and as a member of teams, e.g., a 2015 grant from the EU. I foster research in various ways, including co-authoring with early-career colleagues and with Ph.D. students. I also create opportunities for early-career colleagues to referee, publish, and present through my roles as an editor and conference organiser. I initiated the Sustainability Accounting Research Network (SARN) Conference in 2011, aiming to draw the sustainability research community closer together across methodological divides, and organised the Network’s first two conferences. I continue to serve as chair of the SARN steering committee, providing guidance and ensuring the continuation of this annual event, which had by 2018 been hosted by each of the eight New Zealand universities (2011-Auckland; 2012-Waikato; 2013-Canterbury; 2014-AUT; 2015-Massey; 2016-Lincoln; 2017-VUW; 2018-Otago; 2019-Waikato; 2020-AUT; 2021-Auckland; 2022-Otago). I also initiated the Meditari Accountancy Research Conference, an annual event, hosted biennially in Southern Africa since 2014, to build accounting research knowledge and capacity among African academics; and hosted elsewhere in the world every other year to assist in expanding African academics’ horizons and research networks.

The conferences I organised have been supported by sponsors such as CA-ANZ, CPA Australia, CIMA, Emerald Publishing, AFAANZ, and several universities.

I have several papers at various stages of development, including papers with revise and resubmit decisions, papers under review, conference ready papers, and several further research projects that have not reached the conference paper stage.

Refereed journal articles

Summary of last five years' refereed publications

	2018	2019	2020	2021	2022	Total	Avg.	2023
A* rated journal articles	2	2	1	0	4	9	1.8	0 2*
A rated journal articles	1	2	1	7	8	19	3.8	0 0*
B & C rated journal articles	3	4	1	3	1	12	2.4	0 1*
Total	6	8	3	10	13	40	8.0	0 3*

* Shown in the following format: Published|Forthcoming

Refereed journal articles in chronological order

112. Dimes, R., De Villiers, C. & Chen, L. 2023. How Integrated Thinking can be detected in management disclosures in Annual Reports: Insights from a large-scale text-analysis approach. *Journal of Management Accounting Research*, conditionally accepted (so not included in the summary above yet). [A*-ABDC]
111. De Villiers, C. & Dimes, R. 2023. Will the formation of the International Sustainability Standards Board result in the death of Integrated Reporting?, *Journal of Accounting & Organizational Change*, forthcoming. DOI: 10.1108/JAOC-05-2022-0084 [B-ABDC]
110. Harber, M., Verhoef, G. & De Villiers, C. 2023. Disputed interpretations and active strategies of resistance during an audit regulatory debate, *Accounting, Auditing & Accountability Journal*, forthcoming. DOI: 10.1108/AAAJ-12-2020-5049 [A*-ABDC]
109. De Villiers, C., Cho, C., Turner, M. & Scarpa, R. 2023. Are Shareholders Willing to Pay for Additional Financial, Social and Environmental Disclosure? A Choice-Based Experiment, *European Accounting Review*, forthcoming. <https://doi.org/10.1080/09638180.2021.1944890> [A*-ABDC]
108. De Villiers, C., Jia, J. & Li, Z. 2022. Corporate Social Responsibility: A Review of Empirical Research Using Thomson Reuters Asset4 Data, *Accounting & Finance*, 62(4), 4523-4568. DOI: 10.1111/acfi.13004 [A-ABDC]
107. De Villiers, C., La Torre, M. & Botes, V. 2022. Accounting and social capital - A review and reflections on future research opportunities, *Accounting & Finance*, 62(4), 4485-4521. DOI: 10.1111/acfi.12948 [A-ABDC]
106. Hsiao, P.-C. K., De Villiers, C., Horner, C. & Oosthuizen, H. 2022. A review and synthesis of contemporary sustainability accounting research and the development of a research agenda, *Accounting & Finance*, 62(4), 4453-4483. DOI: 10.1111/acfi.12936 [A-ABDC]
105. De Villiers, C., Farooq, M.B. & Molinari, M. 2022. Qualitative Research Interviews Using Online Video Technology - Challenges and Opportunities, *Meditari Accountancy Research*, 30(6), 1764-1782. <https://doi.org/10.1108/MEDAR-03-2021-1252> [A-ABDC]

Research books and chapters in research books

15. De Villiers, C. & Dimes, R. (2022). Critical analysis of the contribution of Integrated Reporting (IR) to sustainability, in Adams, C A (editor), *Handbook of Accounting and Sustainability*, Edward Elgar Publishing Ltd.
14. Dimes, R. & de Villiers, C. 2021. Focusing on sustainable value creation amidst and beyond the covid-19 crisis through the use of integrated thinking. In Kenneth Husted & Rudolf R. Sinkovics (Eds.), *Management perspectives on the covid-19 crisis: Lessons from New Zealand* (pp. 134-145). Cheltenham, UK: Edward Elgar Publishing. <https://doi.org/10.4337/9781800882096.00020>
13. De Villiers, C., Hsiao, P.-C. K. & Maroun, W. (Eds.) 2020. *The Routledge Handbook of Integrated Reporting*, Routledge: London, UK.
12. De Villiers, C., Hsiao, P.-C.K. & Maroun, W. 2020. Introduction to the Routledge Handbook of Integrated Reporting - An overview of integrated reporting and this book, which entails different perspectives on a maturing field and a framework for future research, In De Villiers, C., Hsiao, P.-C. K. & Maroun, W. (Eds.) *The Routledge Handbook of Integrated Reporting*, Routledge: London, UK.
11. Farooq, M.B. & De Villiers, C. 2019. Sustainability Assurance: Who Are the Assurance Providers and What Do They Do? In S. Arvidsson (Ed.), *Challenges in Managing Sustainable Business: Reporting, Taxation, Ethics and Governance*. Palgrave Macmillan.
10. De Villiers, C. & Maroun, W. (Eds.) 2018. *Sustainability accounting and integrated reporting*, Routledge: London, UK.
9. De Villiers, C. & Maroun, W. 2018. Introduction to sustainability accounting and integrated reporting, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: London, UK.
8. De Villiers, C. & Hsiao, P.-C.K. 2018. Integrated reporting, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: Abingdon, UK.
7. De Villiers, C. & Hsiao, P.-C.K. 2018. Why organizations voluntarily report – agency theory, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: Abingdon, UK.
6. De Villiers, C. 2018. Stakeholder requirements for reporting, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: Abingdon, UK.
5. Bui, B. & De Villiers, C. 2018. How Management Control Systems (can) support(s) Sustainability Accounting and Integrated Reporting, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: London, UK.
4. Farooq, M.B. & De Villiers, C. 2018. Assurance of sustainability and integrated reports, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: London, UK.
3. De Villiers, C. & Maroun, W. 2018. The future of sustainability accounting and integrated reporting, In De Villiers, C & Maroun, W. (Eds.) *Sustainability accounting and integrated reporting*, Routledge: Abingdon, UK.
2. De Villiers, C. & Hsiao, P.-C.K. 2017. Integrated reporting and the connections between integrated reporting and intellectual capital, in Guthrie, J., Ricceri, F.,

Dumay, J. and Nielsen, C. (Eds.) *The Routledge Companion to Intellectual Capital*, Routledge, London.

1. De Villiers, C.J. South African Corporate Environmental Reporting: Contrasts with the experience in Developed Countries, In Bennett, M & James, P. (Eds.) 1997. *Sustainable Measures: Evaluation and Reporting of Environmental and Social Performance*, Greanleaf Publishing: Sheffield.

Non-refereed articles

28. De Villiers, C., Li, L. & Li, L. 2022. Study investigates benefits of women on boards. Blog post 17 October:
<https://www.auckland.ac.nz/en/news/2022/10/17/study-investigates-benefits-of-women-on-boards.html>
27. Li, Y., De Villiers, C., Li, L. & Li, L. 2022. How Board Gender Diversity Affects the Relation between CSR and Firm Value. Blog post 19 October in : The CLS Blue Sky Blog : Columbia Law School’s Blog on Corporations and the Capital Markets. <https://clsbluesky.law.columbia.edu/>
26. Endrikat, J., De Villiers, C., Guenther, T. & Guenther, E. 2022. Which kinds of company boards support more socially and environmentally friendly practices? Blog post 23 March: <https://businessandsociety.org/company-boards/>
25. De Villiers, C. 2020. What women bring to the company board. Newsroom - ideasroom, 23 July 2020. <https://www.newsroom.co.nz/ideasroom/why-your-company-should-have-women-on-the-board>
24. De Villiers, C.J. 2016. Integrating Management and Reporting, *Towards Transparency: Best Practice Sustainability Reporting in New Zealand 2016*, September, p. 26, Envirostate: Auckland.

Keynote and plenary speaker

47. Jan 2023. “Rethinking organizational resilience through Integrated Thinking”, keynote address at the 23rd International Conference on Knowledge, Culture, and Change in Organizations, Auckland, New Zealand.
46. Sep 2022. “Integrated Reporting and SMEs”, INTEGRES Conference keynote speaker, Rimini, Italy.
45. Jun 2022. Ph.D. “Avenues for Future Research in Accounting”, Universiti Teknologi Mara, Malaysia (virtual), visiting professor address attended by about 200 research students.
44. Jun 2022. International presentation: “What’s New in Sustainability Reporting Standards: The Impact of IASB, SEC and EFRAG”, CMA ANZ event, Melbourne Australia (virtual), attended by about 150 professionals and academics.
43. Dec 2021. Keynote address, “Social and environmental disclosure ‘standards’ are proliferating – does that mean the ACSEAR community is winning?”, 20th ACSEAR Conference 2021, Tasmania (virtual).
42. Nov 2021. Primary plenary address, “Linking Reporting to Strategy”, 12th International Conference on Business and Information ICBI 2021, Sri Lanka (virtual).
41. Oct 2021. Opening address at the Meditari Accounting Research Conference 2022, Verona, Italy (virtual).

40. Sept 2021. Primary keynote address, “Integrated Reporting and Corporate Governance: Links and Implications for Future Research”, EIASM Conference 2021, Lille, France (virtual).
39. Sept 2021. Opening address, Sustainability Accounting Research Network (SARN) Conference 2021, Auckland, New Zealand.
38. July 2021. Non-financial reporting, Sustainability Reporting, Integrated Reporting, and Value Reporting: Unanswered Questions and Research Opportunities. Keynote address at the GECOS workshop in Salamanca, Spain (virtual). Attended by about 50.
37. Apr 2021. Value Reporting, Sustainability Reporting, Non-Financial Reporting and Integrated Reporting: A Critical Reflection on Unanswered Questions and Research Opportunities. Main keynote address at the International Conference on Governance and Accountability (ICGA) 2021, organized by Universiti Teknologi MARA, Malaysia. Attended by more than 100 delegates from several countries around the world.
36. Mar 2021. Integrated Reporting – recent research evidence, international research seminar (Malaysia, Indonesia, Uzbekistan, Jordan), Universiti Teknologi Mara, Malaysia, attended by 110 colleagues and research students.
35. Nov 2020. Integrated Reporting research insights and opportunities, Universiti Teknologi Mara, Malaysia, visiting professor address attended by 75 colleagues and research students.
34. Nov 2020. Qualitative Research Interviews – opportunities and challenges with telephone and video technology, Universiti Teknologi Mara, Malaysia, visiting professor address attended by 270 colleagues and research students.
33. Nov 2020. Elements of a good research proposal, Universiti Teknologi Mara, Malaysia, visiting professor address attended by 535 colleagues and research students.
32. Oct 2020. Opening keynote, *Meditari Accountancy Research Conference 2020*, Cape Town, South Africa.
31. Sep 2020. Integrated Reporting and Corporate Governance: Links and implications for future research, *EIASM Interdisciplinary Conference on Intangibles and Intellectual Capital – Non-Financial and Integrated Reporting, Governance, and Value Creation*, Lille, France
30. Aug 2020. An overview of current Sustainability Accounting Research Opportunities - Opening plenary address, *SARN Conference*, Auckland, New Zealand.
29. Aug 2020. Current Research Opportunities in Accounting (with a management accounting focus), *International Conference on Contemporary Research in Management Accounting*, Universitas Airlangga, Surabaya, Indonesia.
28. Feb 2020. Integrating SDGs into the business reporting framework, *SDGs in the Indo Asian Region Symposium*, University of South Australia.

Local conference and seminar papers

31. During 2022, I presented a seminar at the following universities: Essex, Massey, Pretoria (4), Verona, Bologna (3), Campania - L. Vanvitelli (Naples); and a brown bag research presentation at the University of Auckland.

30. During 2021, I presented an early-career seminar at the University of Waikato, and another at the University of Auckland, both on online research interviews.
29. During 2020, I presented seminars at the universities of Pretoria, and Waikato (and also a research based class presentation).
28. During 2019, I presented a seminar at the universities of Tasmania; Cape Town; Pretoria; Parthenope Naples; Bologna; Ca'Foscari Venice; Verona; and South Australia.

TEACHING

My teaching is research informed. I aim to cultivate a desire in students to learn through my enthusiasm for the subject matter. I see teaching as facilitating learning. Therefore, I try to assist students to discover knowledge themselves in order to reach the stage where they can analyse and synthesise material in addition to applying it. I find this level of knowledge can be reached by students when they are provided with a safe environment to grapple with tough issues and encouraged to attempt problems with no single fixed solution, to consider various options, and to adopt a nuanced approach. These reflective skills also develop lifelong learning habits in students. In 2010, this teaching philosophy led to me receiving The University of Auckland Business School teaching excellence award.

I have taught Management Accounting and Sustainability Accounting at the third year, honours, and masters levels for many years, currently at The University of Auckland and earlier at Auckland University of Technology, The University of Waikato, among others. I introduced new courses and fundamentally re-engineered others to enhance its relevance, most recently in the professional master's programme. In 2011, I was invited to teach a course at the University of Bologna (Italy) and in 2010 I taught a course at a French university in La Rochelle. I taught Management Accounting to Executive MBAs, Masters in Professional Accounting students and third year students at the University of Texas at Austin in 2000/2001. I also taught Management Accounting, Finance, and Financial Accounting at various levels (including MBA) at the University of Pretoria from 1996 to 2004.

I have supervised several doctoral students to successful completion, as detailed below. I am currently supervising four Ph.D. students. In line with my philosophy of assisting students and early-career researchers to publish, I have co-authored with many of my Ph.D. and Masters students.

I have examined more than 25 Ph.D. theses in total, including (since 2012) for Macquarie University, Monash University, RMIT, University of New South Wales, University of South Australia, Swinburne University, Deakin University, and University of Sydney.

Supervision of full thesis-based Masters and Doctoral students (completed only)

- | | |
|-------------|---|
| 2017 – 2021 | Stefan Bezuidenhout, Ph.D. (won best Ph.D. thesis from SAIPA) |
| 2018 – 2021 | Grace Low, Ph.D. |
| 2016 - 2018 | Pei-Chi Kelly Hsiao, Ph.D. |
| 2015 - 2018 | Corlia Joynt, Ph.D. |
| 2013 - 2018 | Marna de Klerk, Ph.D. |

2014 - 2018 Lakshan Attanayake, Ph.D.
 2013 - 2016 M.B. Farooq, Ph.D.
 2009 - 2013 B. Williams, Ph.D.
 2011 - 2012 J. Ye, M.Com
 2009 - 2012 B. Alrazi, Ph.D.
 2001 - 2006 M. Shotter, D.Com (Ph.D. equivalent)
 2002 - 2005 E. Jacobs, D.Com (Ph.D. equivalent)
 2000 - 2000 B. Williams, M.Tech
 1998 - 1999 I. de Vries, M.Com

SERVICE AND ADMINISTRATIVE

I initiated the Sustainability Accounting Research Network and organised its first two conferences (Auckland, 2011; Hamilton, 2012), and remain chair of its steering committee. I also organised the following conferences: A-CSEAR Conference (Hamilton, 2013), Meditari Accountancy Research Conference (South Africa, 2014, 2016, 2018, 2020; Italy, 2015, 2021; Japan, 2017; Korea, 2019), and the Auckland Regional Accounting Conference (2009).

I have been involved in various committees to ensure alignment of our offerings with business and professional requirements, while ensuring academic rigour. This has on occasion involved the restructuring of offerings across courses and disciplines. I was also the representative of all universities on the South African Qualifications Authority's (SAQA) Standards Generating Body (SGB) for Finance and Accounting from 1999 to 2004 where standards were set for all teaching qualifications in South Africa.

2020 Member of The University of Auckland Business School's Research Excellence Awards Committee
 2017-2019 Appointment committee chair and member for various GSM accounting and finance positions
 2017 Committee member – MBA review
 Committee member to draft the business masters graduate profile
 2015 - 2020 AFAANZ board member – chair: conference technical committee (2016/7/8), and president (New Zealand (2018-2020)
 2014 - 2021 Organised the Meditari Accountancy Research Conference in South Africa, Italy, Japan, and Korea.
 2013 Organised the A-CSEAR Conference, Hamilton, New Zealand
 2012 Organised the NZ SARN Conference, Hamilton, New Zealand
 2012 Co-ordinated the Management School's response to the challenge of nurturing partnerships with stakeholders
 2011 Initiated and organised the SARN Conference, and continue to provide guidance as the chair of the steering committee
 2010 - 2011 Chair of the research seminar organising committee in the Department
 2010 - 2011 Departmental Research Committee member
 2009 Organised the Auckland Region Accounting Conference
 2008 - 2010 Member: HOD advisory committee
 2008 - 2011 Member: Business School post-grad student research funding committee
 2005 - 2006 Massey University, Auckland's NZICA representative and co-ordinator