



University of Stellenbosch Business School

Personal Information

Title:	Professor
First name:	Nicolene
Surname:	Wesson
Contact number:	+27 (0)21 918 4386
E-mail address	Nicolene.Wesson@usb.ac.za
Organisational role:	Associate Professor
Organisational position:	Programme Head: PGDip in Business Management & Administration
Area(s) of expertise:	Accounting and taxation

Executive Profile

Prof Nicolene Wesson is the Programme Head for the Postgraduate Diploma in Business Management & Administration. Prior to joining the University of Stellenbosch Business School, she was an Associate Professor in Accounting at the School of Accounting of the Stellenbosch University, where she lectured in Accounting for 14 years prior to her appointment at the USB in March 2013.

She lectures in Management Accounting (with the focus on evaluating annual reports) at the USB. Her research interests include share repurchases, dividends, directors' remuneration, cash flow statements, value added statements, auditors' remuneration and taxation.

Prof Wesson is a chartered accountant (CA(SA)) with a Masters degree in Taxation and a PhD in Finance, both from Stellenbosch University. The research she did for her PhD was ground-breaking and led to new guidelines and principles on share repurchasing activity reporting in annual company reports.

Education

Year	Degree	Field of Study	University	Country
2015	PhD	Corporate Finance	University of Stellenbosch Business School	South Africa
1999	MCom	Taxation	University of Stellenbosch	South Africa
1991	BCom. Hons	Accounting	University of Johannesburg	South Africa
1990	BCom (Non-degree purposes)	Financial accounting	University of South Africa	South Africa
1988	BCom	Financial accounting	University of Stellenbosch	South Africa

Membership of professional and scientific organisations

Organisation

Member of SAICA (South African Institute of Chartered Accountants)

Academic and Professional Experience

Commencement date	End date	Position	Institution	Country
2016/06/01	To date	Head: PGDip BMA	University of Stellenbosch Business School	South Africa
2013/03/01	To date	Associate Professor	University of Stellenbosch Business School	South Africa
2010/01/04	2010/12/22	Part-time Lecturer	University of the Western Cape	South Africa
1994/04/04	2008/04/07	Senior Lecturer	Stellenbosch University	South Africa
1992/03/01	1994/03/31	Internship	PricewaterhouseCoopers	South Africa
1990/01/01	1990/12/31	Internship	Deloitte	South Africa
1989/01/01	1989/12/31	Financial Controller	Distell	South Africa

Research Book/Journal title	Authors	Publication	Publication date
Conference Paper			
Annual report disclosure on share repurchases: The effect of the 2013 JSE Listings Requirements amendments	Wesson, N	SAAA Conference, 2 September, Cape Town, South Africa	2016
The repurchase by a holding company of treasury shares held by a subsidiary: a South African perspective	Wesson, N	SAFA conference, Cape Town, South Africa	2013
Journal Article			
Share repurchase and dividend payout behaviour: The South African experience	Bruwer, BW, Wesson, N & Hamman WD	<i>South African Journal of Business Management</i> , 46(3), 43-54	2015
Market reaction to open market share repurchases on the JSE	Wesson, N, Muller, C & Ward, M	<i>South African Journal of Business Management</i> , 45(4), 59-69	2014
The repurchase by a holding company of treasury shares held by subsidiaries: A South African perspective	Wesson, N & Hamman, WD	<i>South African Journal of Business Management</i> , 43(4), 33-44	2012
The effect of specific share repurchases on South African payout ratios: An exploratory study	De Vries, A, Erasmus, PD, Hamman, WD & Wesson, N	<i>Risk, Governance and Control: Financial markets and institutions</i> , 2(3), 7-16	2012
Disclosure of share capital: Are reporting standards clear?	Hamman, WD & Wesson, N	<i>Accountancy SA</i> , February, 32-34	2011
Share buy-backs for a selection of JSE-listed companies: An exploratory study	Bester, PG, Wesson, N & Hamman, WD	<i>South African Journal of Business Management</i> , 43(4), 15-26	2010
Share repurchases by companies listed on the JSE: The effect on market capitalisation	Hamman, WD & Wesson, N	<i>Accountancy SA</i> , April, 14-15	2009
Share repurchases: Which number of shares should be used by JSE-listed companies when publishing market capitalization in annual reports	Bester, PG, Hamman, WD, Brummer, LM, Wesson, N & Steyn-Bruwer, BW	<i>South African Journal of Business Management</i> , 39(4)	2008
Die effek van die internet op die inwonerbeginsel, soos gedefinieer in Inkomstebelastingwet Nr. 58 van 1962	Wesson, N	<i>Meditari Accounting Research</i> , 10(1), 243-258	2002
'n Herformulering van die Suid-Afrikaanse bronreëls na die koms van die internet	Wesson, N	Stellenbosch Law Review	2001

Die impak van internet op die toepaslikheid van die bronreëls in terme van die Inkomstebelastingwet, 58 van 1962	Wesson, N	Stellenbosch Law Review	2000
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