

Résumé: Prof Houdini Fourie

27 May 2019

Houdini Fourie was born in Pretoria on 10 September 1964. Houdini's parents were **Houdini and Pat Fourie** who both passed away in recent years. Houdini is one of five children. His brothers are **Charles Fourie, Vic Fourie** and **Edwin Fourie** and a sister, **Marilize (Fourie) Lategan**.

Houdini is married to, in his own words, the most amazing woman, **Lynnette** – since 21 November 1987 (almost 32 years of a happy blessed marriage). From their marriage, three beautiful daughters were born, namely **Liani (Fourie) Joubert** – married to **Stephan Joubert**, **Adél (Fourie) Herselman** – Married to **George Herselman** and **Marilizé Fourie** – studying Tourism Management at the Nelson Mandela University. Houdini and Lynette has a 2-year-old grandson, **Janku Joubert** – son of Stephan and Liani.

Nobody knows why, but not one of Houdini's family members considered a career in accounting.

Houdini completed his high school career in November 1982 from the Hoërskool Verwoerdburg (now Centurion High School). During his school career, he engaged in activities such as ballroom dancing, sang in the school choirs, did off-road motorcycle racing and athletics.

On 1 December 1982, right after his matric examination, he joined the Office of the Auditor General (currently known as the Auditor General of South Africa – AGSA) to commence his career in the auditing profession.

In January 1985, Houdini enrolled as a part-time student at Technikon Pretoria for the **National Diploma in Government Finance**. Following the National Diploma in Government Finance, Houdini continued to enrol for the **BTech in Internal Auditing**; and subsequently the **MTech in Internal Auditing**. Although he studied part-time, he completed all the qualifications in the minimum time allowed for full time studies.

After eight years at the Auditor General, Houdini joined Technikon Pretoria (from February 1991) where he was appointed as Lecturer in Internal Auditing. During his tenure at Technikon Pretoria, Houdini was the **National Coordinator** and convenor for the curriculum re-design process of the National Diploma and BTech in Internal Auditing.

On 1 July 2008, he started a very successful career at the Nelson Mandela University (former NMMU) as Senior Lecturer. Pursuing his mission to develop and enhance a research culture in the School of Accounting, Houdini started involving School of Accounting colleagues in research projects resulting in various research outputs. In 2010, Houdini was awarded the Faculty of Business and Economic Sciences' Emerging Researcher of the year – **a first in the history of the School of Accounting**.

On 3 September 2014, Houdini graduated from University of Pretoria with a D Com in Internal Auditing, the **first person in South Africa** with this qualification. Houdini's D Com thesis, under supervision of Professor Herman de Jager, is titled "**Work-readiness of university graduates; an internal audit educational expectation gap in South Africa**".

Houdini's research career is characterised by **collaboration and sharing**. Research collaborations included, first being the lead researcher in South Africa to coordinate the South African team of researchers, which formed part of the Africa-Europe Research Team as part of the Institute of Internal Auditors' (IIA) global Common Body of Knowledge (CBOK) survey. From this collaboration, several long-standing relationships with the University of Pisa in Italy, the Gent University in Belgium and the London School of Business in the United Kingdom, emerged. A second successful collaboration was between Houdini and colleagues from four other universities (University of Pretoria, UNISA, Monas (SA), Tshwane University of Technology and Nelson Mandela University). The latter collaboration team (dubbed as the iKUTU Research Team) involved nine researchers and resulted in more than 15 research outputs. The iKUTU projects included contract research for the IIA and National Treasury of South Africa. A third collaboration took place between Tshwane University of Technology and Nelson Mandela University and involved 10 researchers. Aims of this collaboration was to first enhance research capacity of the colleagues at the two participating universities as well as to develop a revised teaching approach for diploma type accounting educational programmes. The project was funded by the Department of Higher Education and Training with more than R1 million.

The Mandela University and TUT collaboration resulted in several published articles; conference papers read at both local and international conferences; as well as a research book titled “**Inclusive Accountancy Learning Programmes in South African Higher Education: An adapted teaching approach**”. Houdini is currently busy with deliberations with universities in Zimbabwe; as well as in the University of Venda in the Limpopo Province of SA, to test whether the revised teaching approach would improve success rates of accounting students. Also resulting from this project was the standing collaborative relationship with the University of Kansas since 2014 – with whom the Nelson Mandela University recently signed a Memorandum of Understanding.

Further highlights in his research career, was when, in the history of the NMMU/Nelson Mandela University, the **very first M Com Accounting student** (our colleague Mario Labuschagne), graduated under his and Prof Miemie Struwig’s supervision; and **the very first PhD in Accounting**, supervised by Houdini and Prof Lourens Erasmus (from UNISA). Subsequently the School of Accounting has five PhD students registered under Houdini’s supervision.

The top achievement in Houdini’s research career was when he received a C3 rating by the National Research Foundation. Houdini is **one of four academics from the auditing discipline in South Africa** that are NRF rated researchers.

Other achievements in Houdini’s academic career included being elected to the board of the Institute of Internal Auditors (SA) as **Vice-President Education and Training** – serving in this role for four years. Houdini was also the Regional Governor of the Institute of Internal Auditors (Pretoria Region) for more than 10 years and upon moving to Port Elizabeth, he was elected as the Regional Governor of the PE Region of the Institute of Internal Auditors for eight years after which he stepped down to attend to research and other academic matters. During December 2018, Houdini received the Southern African Accounting Association’s (SAAA) **Lifetime Achievement Award** for his contribution to the Accounting Profession in Southern Africa – thus far, only three persons received this award.

Other awards on his book are:

- Academic Colours awarded by the University of Pretoria (2014);
- Research Fellow of the South African Journal for Accountability and Auditing Research (SAJAAR)
- Educator of the year merit award from the Institute of Internal Auditors (SA) being recognised for contribution to the success of the annual student seminar since 1994 (2004); and
- Special award for outstanding service from the Rector of Technikon Pretoria (1991 and 1992).

On a professional level, Houdini is a member of three professional bodies:

- The Institute of Internal Auditors (IIA);
- The South African Institute of Professional Accountant (SAIPA) as **Professional Accountant (SA)**; and
- The Information Systems Auditing and Control Association (ISACA).

In summary, Houdini's research outputs include:

- 25 articles in accredited, subsidised academic journals;
- 6 papers presented at international conferences;
- 14 papers presented at SA conferences;
- Co-author to four technical reports for the internal audit profession and National Treasury of SA;
- Co-author to three research books; and
- Co-author to four academic internal auditing textbooks – prescribed by all SA universities that teach internal auditing.

Shortly after graduating with the D Com in Internal Auditing in 2014, Houdini was promoted to Associate Professor (with effect from 1 January 2015) and to Full Professor with effect from 1 January 2017. Since January 2015, he was the Head of Department for Applied Accounting and from April 2017, the Director of the School of Accounting.