

# Communiqué 2012

Faculty of Economic and Management Sciences  
Fakulteit Ekonomiese en Bestuurswetenskappe



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

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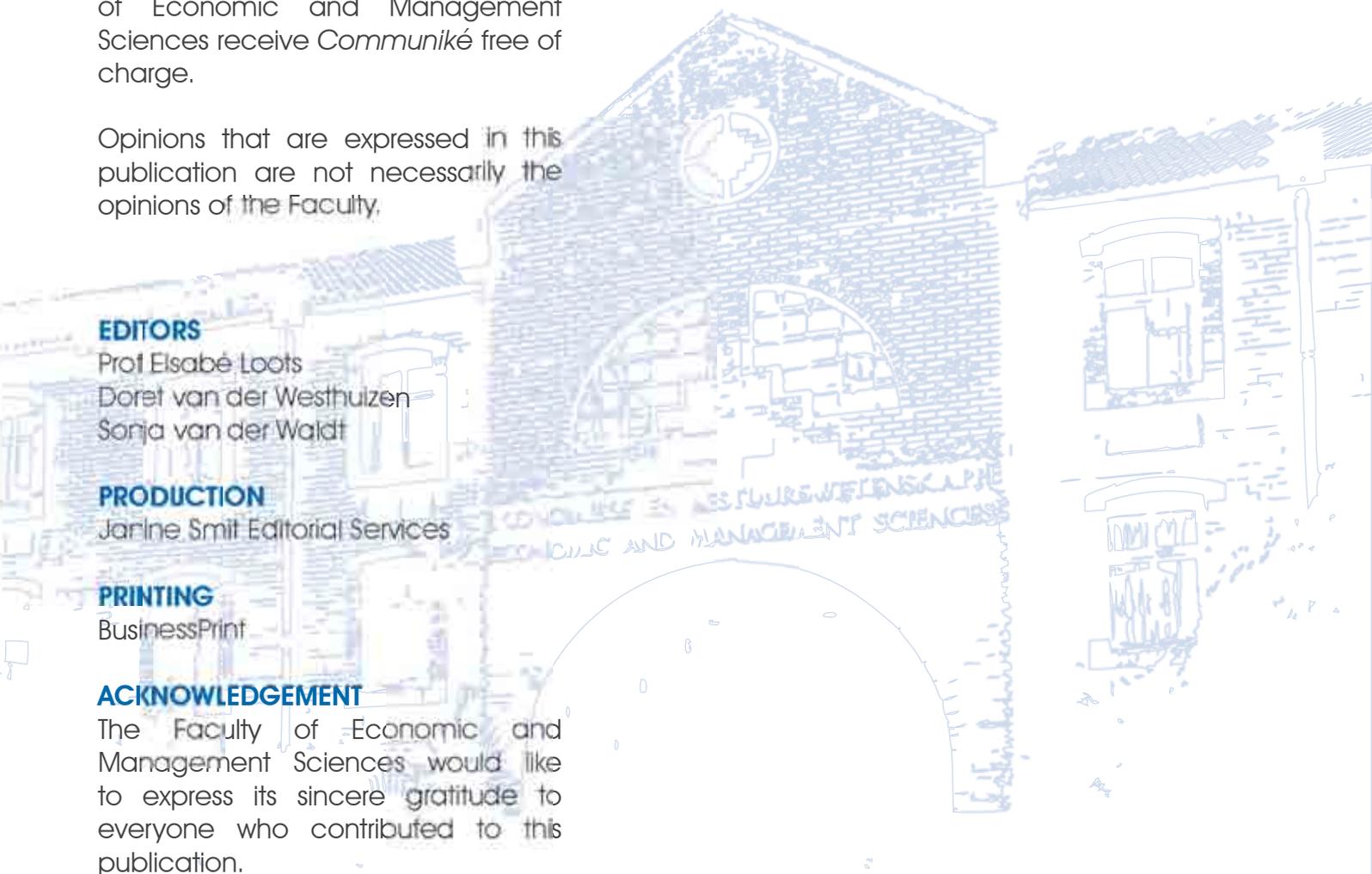
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# Content

## LEADERSHIP

- 2** From the Dean's desk
- 4** Appointment of a new Dean
- 5** A word from the former Acting Dean
- 6** Prof Stanz reappointed
- 7** Expert in entrepreneurship steps down
- 8** Tourism academic says goodbye to teaching
- 9** Expert still shares his knowledge
- 10** Prof De Jager hands over the reins
- 11** Tourism expert reflects on the past and focuses on the future
- 13** New Head for the Department of Auditing
- 14** A new leader for student administration

## PARTNERSHIPS

- 15** Staff exchange scholarship awarded
- 16** Prize named after prominent alumnus
- 18** CIPS SA joins hands with the University of Pretoria
- 19** University of Pretoria and Nanjing Audit University exchange students and lecturers
- 21** Study on African tax policy and administration being conducted
- 22** Faculty presents alumni with Laureate Awards
- 24** Leader5 Project hits the rails into Africa
- 26** Prominent leader acts as mentor
- 27** South African Tax Educators' Association launched
- 28** Networking in Orlando
- 30** Tuks Human Capital Alumni Association established
- 31** Internal audit students hold conference
- 32** SACDA meets again
- 33** The SPMA hosts German delegation
- 34** Students and township entrepreneurs celebrate cooperation
- 35** Faculty collects most blankets ever

## STAFF

- 36** In memoriam
- 37** Hard workers receive promotions

## STUDENTS

- 40** Former Miss South Africa graduates from Faculty
- 40** Let your degree do the work
- 41** Faculty houses reach out

## RESEARCH

- 43** The number of NRF-rated researchers increases
- 52** SARChI Research Chair in Tax Policy and Governance
- 53** Local academic features on German National Radio
- 54** Grants for prestigious research on financial reporting
- 56** Department of Taxation continues tradition
- 57** Research on the abolition of user fees for primary public health care in South Africa
- 58** Banking regulation under investigation
- 59** Research on the interface between accounting and financial decision-making and management
- 60** Researchers cooperate on consumer information privacy
- 61** Research on the understanding of social hierarchies
- 62** Academic is a prolific researcher
- 64** Faculty establishes a research support office
- 65** Conferences showcase prominent research in the Faculty

## TEACHING AND LEARNING

- 72** Specialists visit the Faculty
- 76** Faculty invests in new programmes
- 80** Faculty staff awarded
- 82** Departments externally evaluated
- 84** University of Pretoria team competes in CFA Institute Research Challenge
- 85** Students exposed to actual marketing challenges
- 87** Young entrepreneurs meet at networking evening
- 88** Career days prepare students for the workplace
- 90** Students are taught how to do research
- 91** BComHons (Tourism Management) students work on tourism issues in Botswana

# “LEADERSHIP”

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From the Dean's desk



Prof Elsabé Loots, Dean of the Faculty of Economic and Management Sciences.

## Dear colleagues

As we look back on 2012, we can truly say it was a very successful year for the Faculty. Its achievements on various levels demonstrate that the Faculty is making its mark on a range of activities, nationally and internationally.

I took up the position as Dean of the Faculty of Economic and Management Sciences on 1 August 2012. From my first day in office, I was welcomed as part of the team. This enabled me to take over the leadership of a well-managed Faculty amid the currents of ongoing operational activities and challenges. My transition would not have been as effortless, had it not been for the efficient way in which Prof Niek Schoeman had steered the Faculty ship for the first half of 2012 with the assistance of staff in the Dean's office and the heads of department.

The Faculty structure was reviewed during 2012, and subsequently a number of changes were implemented to align the Faculty with the UP Strategic Plan. The Department of Marketing and Communication Management was split into the Department of Marketing Management and the Communication Management Division, now part of the Department of Business Management. The Department of Tourism Management was incorporated as a division into the Department of Marketing Management. With regard to the management structure, Prof Karin Barac joined

the team as Head of the Department of Auditing and Prof Karel Stanz was appointed as Head of the Department of Human Resource Management for a second term.

During the previous year, a number of staff members completed their master's and doctoral degrees, several were promoted and eight staff members received Education Innovation awards. On the research front, a number of staff members received NRF ratings. We are particularly proud of Prof James Bignaut (Economics) and Prof Ronél Rensburg (Communication Management) who received B-ratings, and thus increased our pool of B-rated researchers to four.

It is with sadness that the Faculty remembers three colleagues – Prof Petrus Brynard and Ms Rena Botha, both from the School of Public Management and Administration, and Ms Estelle OIWagen from the Research Support Office – who passed away in 2012. Their invaluable contributions are sorely missed.

I do believe that each staff member played an important role in the successes that we accomplished in 2012, and invite you to enjoy this publication with an overview of 2012's activities and achievements.

**Prof Elsabé Loots**

Dean: Faculty of Economic and Management Sciences



Prof Elsabé Loots, new Dean of the Faculty of Economic and Management Sciences.

Prof Loots obtained a PhD in Economics from the former Rand Afrikaans University, currently the University of Johannesburg, with a thesis entitled “Development policy for post-apartheid South Africa”.

Prof Loots is not only a distinguished academic, but also gained a solid foundation while working in industry. After working for the Department of Finance and in the Economic Research Department of the South African Reserve Bank, she commenced her academic career at the Rand Afrikaans University in 1989, where she was appointed as a junior lecturer in Economics. She climbed the ranks to become a professor in Economics in 2001. This was followed by a professorial appointment in the Department of Economics at the University of the Free State

## Appointment of a new Dean

Prof Elsabé Loots was appointed as Dean of the Faculty of Economic and Management Sciences in August 2012. She has been appointed for a term of four years.

in 2005, as Professor and Head of the School of Business and Economics at Monash South Africa in 2007, and as Professor and Dean of the Faculty of Economic and Management Sciences at the Potchefstroom Campus of North-West University in 2009.

During the course of her career, she has supervised numerous master’s and PhD students. Her field of specialisation is development economics and macroeconomics. The papers she has published in peer-reviewed journals range from topics covering globalisation and emerging markets to African capital flow issues, such as foreign direct investment and official development assistance. Furthermore, Prof Loots was involved in various research reports and is the author of two African Peer Review Mechanism background papers on Lesotho and Malawi, respectively. She also served as a member of the United Nations Development Programme/African Union Country Review Mission to Sierra Leone in 2011.

Prof Loots is a former President of the Economic Society of South Africa (2003–2005) and of the South African Commerce Deans’ Association (2011–2012), and is a member of the African Economic Research Consortium, the African Women’s Leadership Forum and the Academy of Science of South Africa.



## A word from the former Acting Dean

Prof Niek Schoeman of the Department of Economics acted as Dean of the Faculty of Economic and Management Sciences from January to August 2012.

Prof Niek Schoeman, former Acting Dean of the Faculty of Economic and Management Sciences.

Prof Schoeman says his stint in the Dean's Office once again made him aware of the dynamics of a huge faculty such as this one, with no less than nine different departments and almost 10 000 students. He was also impressed by the initiatives by staff and students to make the learning experience more interesting and successful.

Other highlights included multiple strategic changes, particularly those related to the structure of the Faculty and the compilation of course contents. A special achievement was the implementation of a combined programme in financial sciences that required particular insight and hard work from the staff in the four departments involved. The implementation of the recommendations of the Stumpf Report enabled the Department of Marketing Management to become an independent department, while Communication Management was incorporated

into the Department of Business Management. These changes were difficult for many staff members, but everything was dealt with in a positive way. Furthermore, the Department of Economics moved to the newly renovated Tukkiewerf, a fascinating building.

With regard to staff matters, Prof Karen Barac was appointed as the new Head of the Department of Auditing after Prof Herman de Jager retired. Mrs Alet Carstens, Assistant Director of Student Administration in the Faculty, retired during 2012. Fortunately, the competent Mrs Yolanda Malaza was available to be appointed in her place. A highlight was, of course, the appointment of the new Dean, Prof Elsabé Loots. The Faculty also had to say goodbye to three staff members who passed away: Prof Petrus Brynard, Ms Estelle Olwagen and Ms Rena Botha.

The budget cut was a huge challenge, and drastic steps were required to keep the model afloat with less money. Thanks to the cooperation of all departments, the necessary measures could be taken without any serious repercussions.

Finally, the growth in the number (and quality) of research publications impressed him. The establishment of the Research Support Unit, with Prof Stella Nkomo as Deputy Dean: Research and Postgraduate Studies, was invaluable. When Prof Loots arrived, the Faculty had already been established on a solid basis for growth in line with the University's long-term growth strategy.

## Prof Stanz reappointed

Prof Karel Stanz, Head of the Department of Human Resource Management, has been appointed for another term.

Prof Stanz started his academic career at the University of Stellenbosch (Faculty of Military Science), where he obtained a BMil and BMilHons. He then obtained an MA in Industrial Psychology from the then Rand Afrikaans University and a DPhil in Leadership in Performance and Change from its successor, the University of Johannesburg.

His working career started in the Department of Defence, where he was a military engineer. After that, an appointment as Professor, and later Head of the Department of Human Resource Management at the University of Johannesburg followed. In 2008, he became Head of the Department of Human Resource Management at the University of Pretoria, and since 2009 he has been the Chairperson of the Teaching and Learning Committee of the Faculty of Economic and Management Sciences.

Prof Stanz is a registered industrial psychologist and a master human resources practitioner, and teaches talent management on master's level. Since 2005, he has successfully supervised 22 master's and eight doctoral students and authored or co-authored 18 refereed articles published in accredited journals, as well as more than 40 refereed conference publications published nationally and internationally.



Prof Karel Stanz, Head of the Department of Human Resource Management.

He further serves as section editor for the *South African Journal of Human Resource Management* and the *South African Journal of Economic and Management Sciences* and on the review panels of numerous other journals.

Apart from his academic obligations, Prof Stanz was also invited to co-chair the Industrial/Organisational/Work Psychology Division and to serve on the extended Scientific Committee of the 30<sup>th</sup> International Congress of Psychology 2012. He serves on the Executive Committee of the newly founded Africa Academy of Management, and has been elected as the

President of the Society for Industrial and Organisational Psychology in South Africa for the term 2012–2013. Furthermore, he was invited to serve as the South African Human Resources Ambassador on the Ambassadors' Programme of the Academy of Management. He also served on the Education Committee of the South African Board of Personnel Practitioners.

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## Expert in entrepreneurship steps down

Prof Gideon Nieman, Head of the Department of Business Management since 2005, decided to exchange life in the fast lane for the things he had always wanted to do.

Prof Nieman obtained a BCom (Accounting) and an MBA from the University of Pretoria, and a PhD from Vista University, all by way of part-time studies. His academic career started in April 1995, when he took up a position as lecturer in the Department of Business Management.

The short courses and the BCom Option: Supply Chain Management that he helped develop were special milestones for him. The Business Clinic in Mamelodi was also quite a feat. "The Mamelodi Business Clinic is very close to my heart; it's something I thought we would never be able to get off the ground," says Prof Nieman.

During his term as Head of Department, the Department had become a leader in entrepreneurship, and most centres for entrepreneurship are operated by alumni of

the Department. It can truly claim that it trained its competition. The Department is also recognised by professional bodies for logistics and supply chain management.

Prof Nieman plans to become involved in consultation and training on a part-time basis by way of short courses and completing two or three books that have waited on publication for years. "I believe that in the life we live today, the age of 65 is far too young for retirement."



Prof Gideon Nieman, former Head of the Department of Business Management.

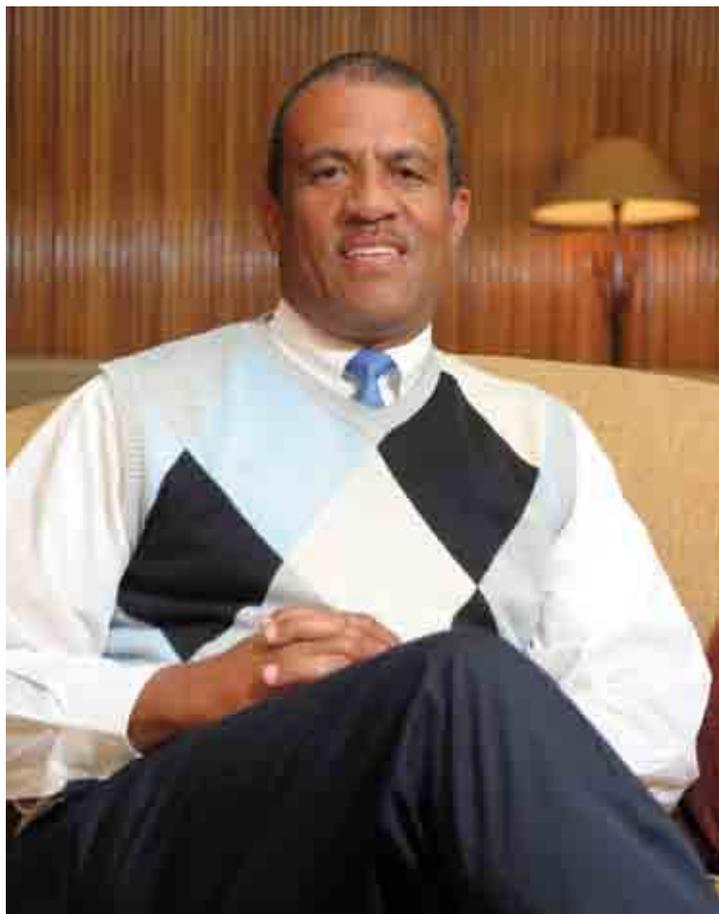
## Tourism academic says goodbye to teaching

Mr Cyril Francis, a lecturer in the Department of Tourism Management, currently the Tourism Management Division in the Department of Marketing Management, has decided to step down after many years of teaching.

Mr Francis obtained his first academic qualifications at the University of the Witwatersrand, where he also received a Higher Diploma in Education: Commercial. He then studied towards a BCom at Vista University and received a BComHons (Strategic Management) and an MCom specialising in Strategic Management from the then Rand Afrikaans University.

He acted as Head of the Department of Tourism Management for two years, and remembers this period as being tough and challenging. The second year was particularly tough, with the restructuring of the Department and the implementation of cost-saving measures. Despite all these challenges, he is proud of the fact that he made a valuable contribution to the success of the Department and the Faculty as a whole.

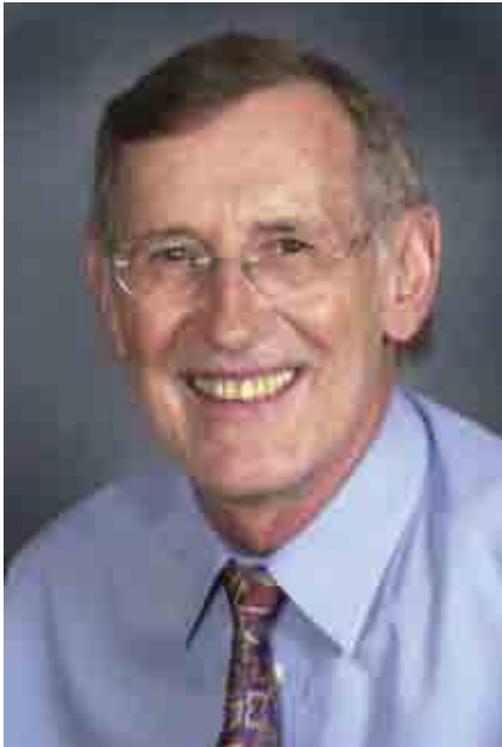
"The University of Pretoria allowed me to follow my passion, which is teaching. During my almost 18 years at the University of Pretoria, I had the most memorable and exciting teaching period of my life," says Mr Francis.



Mr Cyril Francis, former Acting Head of the Department of Tourism Management.

## Expert still shares his knowledge

Prof Flip du Plessis was appointed in the Department of Marketing Management in September 1999. According to him, his academic career at the University of Pretoria was probably the most enriching and stimulating experience he has had until now.



Prof Flip du Plessis of the Department of Marketing Management.

During his academic career at the University of Pretoria, he received the Mellon Foundation's Research Award in 2001 and 2002. In 2003, he received the Highly Commended Award of Emerald Press for an article that he co-authored with Mr Theuns Kotzé and that was published in *Quality Assurance* in England. In 2004 he and Prof Ernest North, a former staff member in the Department, were honoured with an award for the best paper at an international congress. In the same year, he was nominated as the professor with the best research output in the Faculty. In the area of teaching, he played an instrumental role in developing the first telematic programme on master's level, and thus received the Award for Teaching Innovation in 2002.

Prof Du Plessis often acted as Head of the Department and played a pivotal role in the Department obtaining top-notch research outputs.

In 2006, Prof Du Plessis retired to Riversdale in the Western Cape. However, the Department was still close to his heart and he stayed involved as an extraordinary professor and by providing guidance on writing articles and curriculum development.

## Prof De Jager hands over the reins

Prof Herman de Jager retired as Head of the Department of Auditing in June 2012. He led the Department for 14 years, and steered it towards becoming one of only five centres of excellence in auditing in the world.



Prof Herman de Jager, former Head of the Department of Auditing, is still active in the mentoring of postgraduate students.

Prof De Jager holds a doctorate in Accounting, a master's degree in Education (cum laude), and is also a chartered accountant and registered government auditor. He has been associated with the University of Pretoria since 1971, and was appointed as Director of the School of Accountancy in 1987. Since 2002, he had been Head of the Department of Auditing.

He is a member of the South African Institute of Chartered Accountants (SAICA) and Secretary of the Southern African Institute of Government Auditors (SAIGA). He has served as chairman and member of numerous audit committees in the public sector.

He is the co-author of numerous books and articles on auditing and related topics. He is also co-founder of the accounting research journal, *Meditari*, and currently chairs the Editorial Board of the accredited journal, the *Southern African Journal of Accountability and Auditing Research*.

Prof De Jager was a member of the Committee of Inquiry into the Independence of the Auditor-General and his office, and served on the committee appointed by the Minister of Finance to list public entities. He was also involved in a joint research project to assess the effect of the Public Finance Management Act on the performance audit function of the Auditor-General of

South Africa. Furthermore, he has been actively involved in continued professional education courses in the public and private sectors, and is the Chairperson of the Education and Training Committee of SAIGA.

Prof De Jager holds the professional designations of registered government auditor

(RGA), registered auditor (RA) and chartered accountant South Africa (CA(SA)). His area of specialisation is government auditing.

He has not said farewell to the University of Pretoria yet, but will remain a staff member in the Department of Auditing to assist master's and doctoral students with their studies.

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## Tourism expert reflects on the past and focuses on the future

Prof Ernie Heath has recently stepped down as Head of the Department of Tourism Management and is currently a staff member in the Department of Business Management, where he lectures on strategic management.

Prof Heath completed his undergraduate degrees at the University of Stellenbosch, a master's degree (with distinction) at the University of Fort Hare, and a DCom at the University of Port Elizabeth (the current Nelson Mandela Metropolitan University). His doctorate was the first to strategically focus on tourism management issues in South Africa.

During his career, he held academic positions at, among others, the University of the Western Cape, Fort Hare University and the University of Port Elizabeth. As Director of the Institute for Planning Research at the University of Port Elizabeth, he facilitated and coordinated

various research and marketing initiatives, particularly in the Eastern and Southern Cape.

During South Africa's transition to democracy in the 1990s, he was Deputy Executive Director of South African Tourism, where he championed various marketing strategies, including the award-winning Explore SA Campaign in 1995. At international level, he also contributed in several ways, including serving on the Education Council of the United Nations World Tourism Organization.

Prof Heath has received recognition for his local and international contributions, which include the Skål International Presidential Award, a United Nations

 continued on page 12

World Tourism Organization Themis Award, a Best Teacher Award from the University of Applied Sciences, Bremen, in Germany, a Laureate Award from the University of Pretoria for Innovation in Teaching and an Alumni Achiever Award from the Nelson Mandela Metropolitan University.

During his time as Head of the Department of Tourism Management, international recognition was acquired for the BCom and BCom Honours degrees in Tourism Management. This came about through the accreditation of the Department's programmes as part of the United Nations World Tourism Organization's TedQual System, the first in Africa. The first PhD Programme in Tourism Management in South Africa was also established.

"I am truly grateful for having had the opportunity to have been part of the University's tourism management journey and have wonderful memories of some great colleagues, exciting local and international educational and research projects, and importantly, the many undergraduate and postgraduate students who have enriched my life, many of whom are very successful in various spheres, both locally and internationally," says Prof Heath.

He strives to add value to the management education, research and entrepreneurial advancement spheres in particular. "There is a major challenge and opportunity to truly ignite and support tourism initiatives at the



Prof Ernie Heath, former Head of the Department of Tourism Management.

local level throughout South and Southern Africa by providing mentoring support, access to relevant research and knowledge, appropriate education and capacity-building initiatives," he says.

# New Head for the Department of Auditing

Prof Karin Barac was appointed as Head of the Department of Auditing in July 2012. She is passionate about the education and training of chartered accountants, and will be a valuable asset to the Faculty of Economic and Management Sciences.



Prof Karin Barac, new Head of the Department of Auditing.

Prof Barac is a chartered accountant and holds a doctorate in auditing. She obtained a BCom (Accounting) from the University of Stellenbosch, after which she completed her traineeship and studied part-time for her CTA BComHons at the University of Pretoria.

After her training, Prof Barac was appointed as a manager at PricewaterhouseCoopers. Her next career move was to the University of Pretoria as a senior lecturer. Since then she has also lectured at North-West University and at Unisa. She has published and presented various papers and won several awards for her research contributions.

Prof Barac is not only a brilliant academic, but also contributes to industry. She served on the divisional board of Absa Bank as a non-executive director and was also a member of the Audit Committee of the Auditor-General of South Africa. At the moment, she serves on education-related committees at the South African Institute of Chartered Accountants.

Prof Barac is a firm believer in the power of vision, and quotes Helen Keller, who once said: "The worst thing about being blind is having a vision without seeing." She says she has many research questions she still wants to answer, and she wants to play a role in transforming the auditing profession in South Africa.

## A new leader for student administration

In August 2012, Ms Yolanda Malaza took over the responsibilities of Head: Student Administration of the Faculty of Economic and Management Sciences.

Ms Malaza completed a BCom degree with majors in Economics and Industrial Psychology at the University of Transkei. After the completion of her studies, she was employed by several institutions.

In July 2003, she was employed as Senior Administrative Officer in the Student Administration division of the Faculty of Economic and Management Sciences of the University of Pretoria. Shortly after her appointment, she was given the responsibility of managing the undergraduate section. In June 2007, she was promoted to Administrative Control Officer responsible for the undergraduate section, and in August 2012, she took over the responsibilities of Head: Student Administration.

As Head of Student Administration, Ms Malaza plans to ensure that she exposes all the staff members to all areas of student administration. She would also like to maintain and improve the excellent level of service offered to clients. She is passionate about student development and strives to add value to the academic experience of all the students who pass through her office.



Ms Yolanda Malaza, new Head of the Student Administration division of the Faculty of Economic and Management Sciences.

# “PARTNERSHIPS”

## Staff exchange scholarship awarded

Prof Deon Meiring of the Department of Human Resource Management was chosen by the Selection Committee of the Europe and South Africa Partnership for Human Development (EUROSA) Consortium to take part in a staff exchange scholarship in the framework of the EUROSA Programme.

Prof Meiring spent an exchange period of one month with Prof Rens van de Schoot at the Utrecht University in the Netherlands. During the visit, Prof Meiring and Prof Van de Schoot collaborated on specific research projects that required advanced statistical consultation, such as the South African Personality Project. The ultimate goal of this visit was to enhance collaboration and joint research exchange with the Department of Methodology and Statistics at the Utrecht University.

Prof Meiring holds an associate professorship in the Department of Human Resource Management. He completed a PhD at the Tilburg University in the Netherlands with the topic “Bias and equivalence of psychological measures in South Africa”. Prof Meiring’s research



Prof Deon Meiring of the Department of Human Resource Management, who visited the Utrecht University in the Netherlands during a staff exchange scholarship.

interest falls in the field of cross-cultural psychology and most of his research focuses on personality measurement in the workplace, cross-cultural assessment and personnel selection in industrial and organisational psychology, and applied cross-cultural methodology.

The EUROSA Programme is coordinated by the University of Antwerp and promotes mobility for students, researchers, academic and administrative staff from South Africa to Europe.

## Prize named after prominent alumnus

The annual Dean's List Awards Function had some extra flair to it last year. The event, hosted by Prof Cheryl de la Rey, Vice-Chancellor and Principal of the University of Pretoria, and Prof Elsabé Loots, Dean of the Faculty of Economic and Management Sciences, saw the launch of the Russell Loubser JSE Prize.



At the launch of the Russell Loubser JSE Prize were (from left): Mr Humphrey Borkum (Chairperson of the JSE), Prof Cheryl de la Rey (Vice-Chancellor and Principal), Mr Russell Loubser (former CEO of the JSE) and Prof Derick de Jongh (Director of the Albert Luthuli Centre for Responsible Leadership).

The prize, which is awarded to a deserving postgraduate student in the Faculty, was donated by the Johannesburg Stock Exchange (JSE) Limited in honour of Mr Russell Loubser, an alumnus, who retired as the stock exchange's CEO in 2012.

Mr Loubser is a prominent alumnus of the Faculty of Economic and Management Sciences. After completing the BCom (Accounting Sciences), he obtained an MCom in Statistics at the University of Pretoria, and is also an Extraordinary Professor in Mercantile Law at the University. He was appointed to the Council of the University in 2007, and serves on the Advisory Board of the Faculty.

He qualified as a chartered accountant (South Africa) in 1982 while with Arthur Andersen & Co. As CEO of the JSE from 1997 to 2011, he was responsible for the fundamental strategic

repositioning of the stock exchange, including its pioneering agreements with the London Stock Exchange and FTSE, as well as the acquisition of the South African Futures Exchange (SAFEX) and the Bond Exchange of South Africa (BESA) by the JSE.

The prestigious Dean's List of the Faculty of Economic and Management Sciences was established in 2008. In order to be one of the selected students on the Dean's List, a student must have an outstanding academic record. Altogether 40 undergraduate and postgraduate students received the 2012 Dean's List Awards. Prof Loots and Mr Loubser awarded the students with certificates and books as recognition for their hard work.



Prof Cheryl de la Rey (front row middle), and Prof Elsabé Loots (front row, third from left) with students who received the Dean's List Awards at the launch of the Russell Loubser JSE Prize at the Dean's List Awards Function of the Faculty of Economic and Management Sciences.

## CIPS SA joins hands with the University of Pretoria



Mr Wesley Niemann, Programme Manager in the Unit for Supply Chain Management in the Department of Business Management, who signed a memorandum of understanding with the Chartered Institute of Purchasing and Supply, Southern Africa (CIPS SA).

The Chartered Institute of Purchasing and Supply, Southern Africa (CIPS SA), signed a memorandum of understanding with the University of Pretoria to further professionalise procurement and supply chain management.

As the professional body for supply chain management, CIPS SA is cooperating with South African universities and other reputable training providers to professionalise this field and position it as a career of choice.

The areas of cooperation include the following:

- Advocacy and lobbying for enhancing the professional status of the supply chain management community in South Africa
- Building on the already excellent quality of supply chain management qualifications at the University of Pretoria
- Encouraging students to join CIPS SA as members and to work towards obtaining MCIPS membership status

At the signing event, Carin Stoltz-Urban, Head of the Professional Development and Education Division at CIPS SA, expressed the opinion that the Department of Business Management offered excellent supply chain management qualifications. Mr Wesley Niemann, Programme Manager in the Unit for Supply Chain Management in the Department of Business Management, confirmed this statement: "The courses offered by the Department are informed by the latest research, professional knowledge and partners in industry, and

the profession contributes to programme development and teaching. Academic staff combine professional practice with teaching and research activity.”

The Unit for Supply Chain Management offers a progressive range of formal and continuing education programmes in supply chain management. These include the BCom Option: Supply Chain Management, the Master’s of Philosophy (MPhil) in Business Management with an option in Supply Chain Management and various certificate programmes and short courses.

The Department of Business Management is currently in the process of seeking accreditation from CIPS for the BCom Option: Supply Chain Management study programme. Accreditation of this programme will assist graduates in obtaining credits and exemptions from CIPS for studies completed at the University of Pretoria towards obtaining full membership from the Institute and the prestigious MCIPS designation. The accreditation panel will pay particular attention to the content of the BCom programme, the depth and breadth of study, the teaching and learning material used, as well as assessment practices employed by the University of Pretoria.

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## University of Pretoria and Nanjing Audit University exchange students and lecturers

The Internal Audit Educational Partnership (IAEP) programme in the Department of Auditing is recognised as a Centre of Internal Audit Excellence, and the dynamic working relationship with the Nanjing Audit University (NAU) is one of its internationalisation initiatives.

Mr Cobus Janse van Rensburg, a lecturer in the Department of Auditing, visited the NAU in Nanjing, China, in October 2012. The visit formed part of the memorandum of understanding between the NAU and the



Mr Janse van Rensburg with the four exchange students from the University of Pretoria at the Nanjing Audit University in Nanjing. From left: Shahlief Chetty, Mohisha Mabelane, Mr Cobus Janse van Rensburg, Xiang Gu and Mpho Noveva.

■ continued on page 20



Mr Cobus Janse van Rensburg (front left) with the lecturers of Nanjing Audit University during his visit.

University of Pretoria that facilitates the exchange of lecturers and students between the two institutions on an annual basis. He presented four lectures on internal auditing education, internal auditing in the public sector and performance/operational auditing to the final-year internal auditing students during his visit.

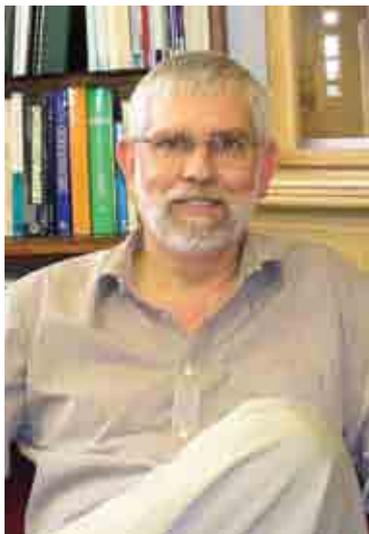
Prof Chen Yanjiao, on the other hand, also visited the University of Pretoria in October last year. She presented guest lectures to internal auditing students at undergraduate and postgraduate levels. She also met with the Dean of the Faculty of Economic and Management Sciences,

Prof Elsabé Loots, and initiated further collaboration between the two universities with regard to joint research in the internal auditing landscape.

In addition to exchanging academic staff, students were also exchanged as part of the formal agreement between the NAU and the University of Pretoria. Four third-year BCom (Internal Auditing) students of the University of Pretoria completed their undergraduate studies at the NAU, whereas two NAU students enrolled for BCom (Internal Auditing) and BCom (Financial Management) courses at the University of Pretoria. It is envisaged that increased collaboration with the NAU and other IAEP schools globally will take place in the future.

# Study on African tax policy and administration being conducted

The African Tax Institute (ATI) is located in the Department of Economics and is devoted to training, research and technical assistance in the areas of tax policy and tax administration on the African continent. The Institute's goal is to develop independent capacity in African countries to address internal tax policy and tax administration issues, while also recognising the dramatic increase in cross-border activity that requires greater cooperation and coordination in the design and implementation of tax systems.



Prof Riël Franzsen, Director of the African Tax Institute.

the world may also benefit from the short-course programmes offered by the ATI and they are welcome to enrol.

Participation in ATI training programmes is primarily aimed at public officials and university lecturers from African countries. Although the focus is on Africa, participants from developing countries elsewhere in

Since its inception in 2002, various annual programmes have been offered. To date, more than 1 300 government officials and academics from Angola, Botswana, Cameroon, Chad, the Democratic Republic of the Congo, Egypt, Ethiopia, Eritrea, Ghana, Kenya, Lesotho, Malawi, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, the Seychelles, Sierra Leone, South Africa, Sudan, Swaziland, Tanzania, Uganda, Zambia and Zimbabwe have benefited from one or more of the ATI's wide range of courses and workshops.

In 2007, the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, in the USA) and the ATI have embarked on a comprehensive property tax research project on the African continent. The project manager of this joint venture is Prof Riël Franzsen, the Director of the ATI.

The primary objectives of this project are as follows:

- Develop a comprehensive template for collecting data regarding all forms of property taxation in Africa that could be updated and maintained with relative ease.

- Report and reflect in a concise, uniform and comparable manner on property-related taxes levied and collected in Africa.
- Report on property tax systems as legislated in African countries.
- Reflect on property tax systems as practised in African countries.
- Establish the importance and extent of annual property taxes as sources of national and/or municipal revenue in Africa.
- Establish the importance and extent of property transfer taxes as sources of national and/or municipal revenue in Africa.
- Comment on the future role of property taxation in Africa.
- Discern general trends in the application of property taxation throughout Africa.

To achieve these objectives, the Lincoln Institute and the ATI collaborated with research fellows from various countries on the African continent. From 2007 to 2012, 14 research fellows from 12 African countries had been selected to research property taxation in 48 African countries. The Lincoln Institute also made it financially possible to formally institutionalise the ATI at the University of Pretoria in June 2007.

To date, more than 30 country reports have already been posted as working papers on the Lincoln Institute's web page (visit [www.lincolninst.edu](http://www.lincolninst.edu)). The primary outcomes of this project, which are likely to be completed in 2014, will be a book (published by the Lincoln Institute) on the current status and future prospects of property taxation in Africa and a big international conference on property tax issues in Africa, which will be hosted by the University of Pretoria in 2014.

## Faculty presents alumni with Laureate Awards

The Faculty of Economic and Management Sciences presented Laureate Awards to two of its prominent alumni in November 2012. Ms Maureen Manyana-Matome, Acting CEO of the South African Forestry Company (SAFCOL), and Mr Louis Lukas van der Watt, CEO of the Atterbury Group, both received this prestigious award. The Laureate Award is the highest accolade that alumni of the University can receive.

Ms Manyana-Matome obtained an MBA from GIBS and a BComHons (Taxation) from the University of Pretoria. She also holds a BCom (Accounting) from the University of Cape Town and a BComptHons from Unisa.

She is a chartered accountant (CA (SA)) and the executive financial director and acting CEO of SAFCOL. She has achieved incredible success as a young woman and is a leader in the fields of financial management and governance. Her career started in external auditing,

followed by financial reporting, board committee membership and general management. She has been appointed as a non-executive director at the South African Reserve Bank and is chairperson of the Audit Committee at the Public Administration Leadership and Management Academy. Furthermore, she is a member of the South African Institute of Chartered Accountants and the Independent Regulatory Board of Auditors.

Mr Louis van der Watt obtained a BCom (Accounting) and BComHons (Accounting) from the University of Pretoria, is a chartered accountant and the CEO and co-founder of the Atterbury Group.



Mr Louis van der Watt (middle), CEO of the Atterbury Group, also received a Laureate Award.

His dynamic leadership, vision and entrepreneurship made him one of the most prominent business leaders in South Africa. Mr Van der Watt also received the Young Entrepreneur Award from *Bee/d* and the Johannesburg Business Chamber at a very young age, and more recently has been awarded the Christo Wiese Medal for Outstanding Entrepreneurship by the South African Academy of Science and Arts. The Atterbury Foundation supports countrywide initiatives in skills development and training programmes, investment in under-resourced areas and various socio-economic development programmes.



Ms Maureen Manyana-Matome (middle), Acting CEO of SAFCOL, a recipient of the 2012 Laureate Awards.



## Leader5 Project hits the rails into Africa

Deon Meiring, musician and videographer, and Dr Willem Fourie, ethicist at the Albert Luthuli Centre for Responsible Leadership (ALCRL) and senior lecturer in the Faculty of Theology, embarked on an inspirational train journey in June and July 2012.



Dr Willem Fourie (left) of the Albert Luthuli Centre for Responsible Leadership with musician Deon Meiring at the Leader5 workshop in Dar es Salaam.

The purpose of their journey was twofold: They headed for Dar es Salaam, where a workshop on the envisaged Leadership for Africa (LfA) Project would take place. On the way, they captured fellow Africans' expectations of their leaders in five words on

video. This project was called Leader5, and formed part of the larger and more ambitious LfA Project conducted by the ALCRL and the Uongozi Institute of African Leadership in Dar es Salaam. This project aims to identify the key enablers and disablers of top-level leaders in more than ten countries in Africa through a team of 50 researchers who will document case studies over the next few years.

The Uongozi Leadership Institute approached the ALCRL to attend the workshop on the challenges to leadership and sustainable development in Africa. During the proceedings, the Institute requested the ALCRL to become a research partner and start developing a possible methodology for a research project on the role of leadership in bringing about sustainable development across the continent.

The purpose of the project is to build a pan-African research network that will write up case studies on issues related to leadership and sustainability. Key enablers and disablers for African leaders involved in ensuring the economic, social and environmental sustainability of African states will be identified from the case studies.

The resultant theory of this project will be disseminated in a number of research articles and reports, and will serve as the basis for a pan-African leadership development programme focusing on sustainable development. In addition, the project will bring together various researchers focusing on leadership and sustainability in Africa to form a strong network.

The third phase of this groundbreaking project is to engage with leaders across the private, public and civil sectors in Eastern Africa. The fourth, pan-African phase of the project is due to start in 2013 and will conclude in 2016 with a research report on the findings.



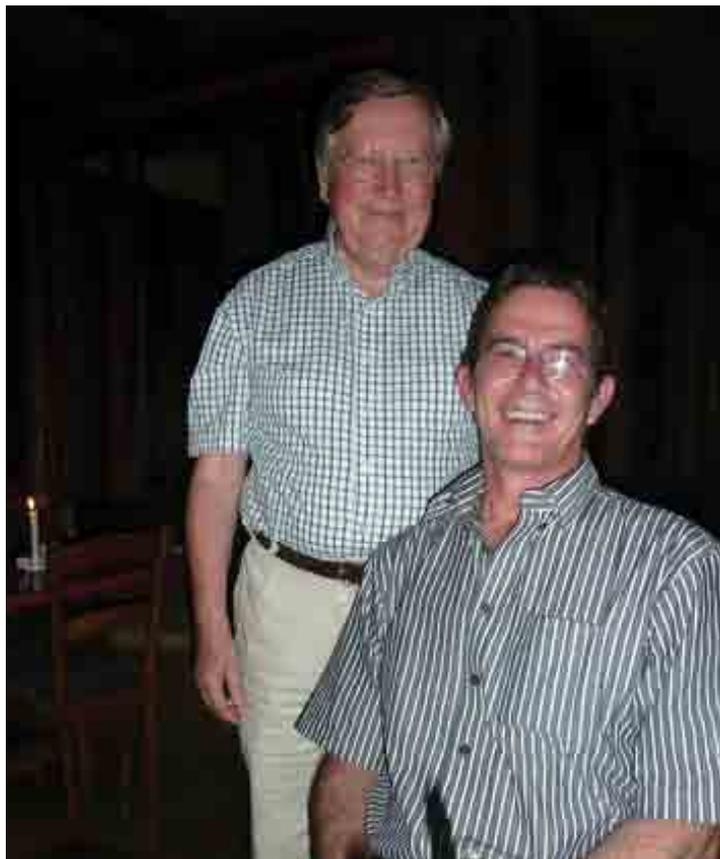
From left: Dr Willem Fourie (Project Manager and senior lecturer in the Faculty of Theology, University of Pretoria), Dr Tapani Vahtoranta (member of the project team of the Uongozi Institute), Prof Derick de Jongh (Project Leader and Director of the ALCRL), Prof Joseph Sembodja (CEO of the Uongozi Institute), Mr Ben van der Merwe (Project Associate and staff member at the ALCRL) and Mr Dennis Rweyemamu (staff member at the Uongozi Institute's Leadership for Africa (LfA) research project).

## Prominent leader acts as mentor

Prof Manfred Weiss agreed to act as mentor and leader for Dr Paul Smit of the Department of Human Resource Management for a three-year research project on transnational labour relations in the Southern African Development Community (SADC).

Prof Weiss, of the JW Goethe University in Frankfurt, Germany, is one of the most prominent world leaders in labour relations and labour law. The research project would entail, among others, analysing the status of the SADC Charter on Fundamental Social Rights in all 15 member states of SADC, as well as the status of core International Labour Organisation conventions in these countries, the development and coordination of regional labour standards and collective bargaining among SADC member states.

The research project is of the utmost importance for the promotion of the social dimension in SADC, and would allow for intensive cooperation in the field of labour law and labour relations. It will also promote international collaboration and joint research, not only among SADC member states, but especially between the University of Pretoria and the JW Goethe University.



Prof Manfred Weiss (standing) of the JW Goethe University in Germany and Dr Paul Smit (seated) of the Department of Human Resource Management at the University of Pretoria.

# South African Tax Educators' Association launched

In celebrating its 10<sup>th</sup> year of existence, the Department of Taxation initiated, facilitated and hosted the launch of the South African Tax Educators' Association (SATEA) at the University of Pretoria in June 2012.

The objective of SATEA is the collaboration of tax academics in South Africa to ensure the promotion of research, research training, supervision training, teaching and publications in the field of taxation. A record-breaking number of tax academics from 13 South African universities attended the launch. These are the universities of Cape Town, the Witwatersrand, KwaZulu-Natal, the Free State, Johannesburg, the Western Cape, as well as Stellenbosch, Nelson Mandela Metropolitan, Monash, North-West and Rhodes universities, Unisa and the University

of Pretoria. The first meeting of the Association focused on research in taxation and commenced with a session presented by Prof Keith Engel, Chief Director of Legal Tax Design at National Treasury. He discussed the basic income tax policies as employed by the Income Tax Act. The discussion was followed by a presentation by Stian Klue, the Chief Executive Director of the South African Institute of Tax Practitioners, who explained a proposed tax practitioner qualification. In another presentation, Prof Lilla Stack provided valuable information on the research methodologies specifically relevant to research in taxation.

■ continued on page 28



Delegates from 13 South African universities at the launch of the South African Tax Educators' Association (SATEA) at the University of Pretoria.

Six members of the Association – Prof Craig West from the University of Cape Town, Theuns Steyn, Sharon Smulders and Gerhard Nienaber from the University of Pretoria, and Prof Jan Venter and Prof Bernadene de Clercq from Unisa – also presented their current research. This was followed by a brief on the global development of teaching and learning in taxation by Kerry de Hart from Unisa.

The meeting also focused on tax education with the aim of collaborating and sharing innovation in tax education. Dr Pieter du Toit from the Department of Humanities Education at the Groenkloof Campus of the University of Pretoria gave a presentation on whole-brain learning.

This presentation emphasised the need to facilitate learning in a new way. A presentation by Ms Theresa Hills from the Department of Taxation at the University of Pretoria demonstrated practical examples of incorporating pervasive competencies into an undergraduate taxation curriculum.

In order to understand the expectations placed on academics, Prof Amanda Singleton of the Department of Taxation at the Nelson Mandela Metropolitan University shared her views on the scholarship of teaching and learning, and how academics can make teaching count. The meeting was closed with a presentation by Dr Liz Archer of Unisa on the use of open educational resources to share what universities of the future would look like.

## Networking in Orlando

Students of the Department of Auditing attended the 6<sup>th</sup> Annual Internal Auditing Education Partnership (IAEP) Leadership and Networking Retreat of the Institute of Internal Auditors in Orlando, Florida, in September 2012. The students who represented the University were Martin Lemmer, Kamogelo Diphoko, Carina Venter and James Cronjé. They were accompanied by Ms Yvonne Reilly, a senior lecturer in the Department.

The retreat started with an opportunity to network and meet educators, practitioners and students from all over the world. The opening speeches included financially orientated as well as competitive presentations from KPMG and

Deloitte, and focused on new proposals. Other sessions included talks on branding, business communication and entering the workforce. A total of 46 universities, including the six centres of internal auditing excellence, attended the conference.

On a practical note, delegates formed teams and each of them received a comprehensive case study with the objective of providing them with experience of auditing procedures and techniques, as well as different questions regarding the stages of risk analysis. Teams reported back to the audience on the approach they selected to deal with all the issues.

Their presentations were judged by practitioners and people from retail. The students from the University of Pretoria performed superbly, and were recognised as some of the best internationally, proving that they are completely proficient in the different areas with specific reference to professionalism, integrity and efficiency in best practices. Kamogelo Diphoko and James Cronjé, two students from the University of Pretoria, were members of the three winning teams.



Students of the Department of Auditing at the 6<sup>th</sup> Annual IAEP Leadership and Networking Retreat in Orlando. From left: James Cronjé, Yvonne Reilly (a senior lecturer in the Department), Carina Venter, Martin Lemmer and Kamogelo Diphoko.

## Tuks Human Capital Alumni Association established

In the field of human resources, a need exists for professionals to protect, develop and contribute towards establishing the science of human capital as a profession. This is exactly why alumni of the Department of Human Resource Management established the Tuks Human Capital Alumni Association.



The founders of the Tuks Human Capital Alumni Association.

The Association consists of four main portfolios:

- The **Research** portfolio will serve as a platform for professionals to gain access to research and information, as well as to initiate research based on specific needs. In addition, this portfolio will contribute to the Department of Human Resource's ability to remain focused on business needs by covering relevant trends and topical issues.

- The **Coaching** portfolio aims to contribute to the development of the profession by building the capacity of new and existing human capital professionals through a credible coaching network.
- The **Talent** portfolio aims to supply professionals with new opportunities in the market and assist young professionals to enter the market after the completion of their studies.
- The **Professionalisation** portfolio will establish the association among

Tuks alumni as a recognised and respected association that would be worthy of support and affiliation. In addition, it will promote the professional development of all its members in terms of attitude and ability.

The Association had its first meeting at the Department of Human Resource Management in March 2012 and plans to meet on a regular basis in the future.

# Internal audit students hold conference

The University of Pretoria's Centre for Internal Auditing Excellence hosted its 14<sup>th</sup> Annual Internal Audit Student and Networking Conference in March 2012. This prestigious event took place at Sun City.

The Student Conference forms part of the professional development of internal audit students, and its objective is to provide students with a networking opportunity with well-known and established companies, practitioners, other students and educators. The theme for the 2012 conference was "Governance" and the main sponsor of the event was Eskom.

Speakers at the event shared their practical experiences with students. The day started with the presentation of Prof Yin Ping, Vice-President

of Nanjing Audit University in the People's Republic of China. He shared his views on collaboration and gave some background on his university's internal audit programme.

Mr Thokozani Sihlangy, Chairperson of the Nelson Mandela Metropolitan University's Student Body, shared his experience as an internal audit student.

The keynote address was presented by Mr Theo Botha, the well-known South African shareholder activist. Other speakers included Mr Jaco Pretorius, Associate Director: Sustainability and Integrated Reporting at Deloitte, who discussed integrated reporting and asked the question: "Are companies embracing the concepts?"

Ms Tsidi Molapo, Senior Manager: Governance and Training at AngloGold Ashanti Limited, entertained delegates with her war stories in a presentation entitled "Governance versus changing risks – it is a moving target!"



BCom (Internal Auditing) students at the 14<sup>th</sup> Annual Internal Audit Student and Networking Conference at Sun City.

## SACDA meets again

Prof Elsabé Loots, President of the South African Commerce Deans' Association (SACDA), hosted the body's biannual meeting at the University of Pretoria in November 2012. Prof Cheryl de la Rey (Vice-Chancellor and Principal), Prof Stephanie Burton (Vice-Principal) and Prof Carolina Koornhof (Executive Director) were invited as guest speakers at the event.



Members of the South African Commerce Deans' Association at the body's biannual meeting.

The purpose of the meeting was to discuss matters of common interest on the management and execution of teaching, learning, research and community engagement in commerce at South Africa's universities. Members also expressed their views on matters

of concern or interest with regard to commerce education at public universities in South Africa.

SACDA was established by a resolution of the deans of faculties, colleges and schools of commerce. The Faculty of Economic and Management Sciences of the University

of Pretoria, under the leadership of Prof Carolina Koornhof, was the founder of SACDA. It met for the first time at the University in October 2008.

The Association wishes to establish and maintain good channels of communication and

constructive relations between its members. It also aims to serve the interests of commerce education at South African public universities and any related objectives relevant to the management of institutions of commerce education at South African public universities.

## The SPMA hosts German delegation

The School of Public Management and Administration (SPMA) hosted an annual delegation of 14 students and two staff members from the University of Applied Sciences for Public Administration in Kehl (HSK), Germany, in February 2012. The 14 undergraduate students were accompanied by Prof Dr Jörg Meuthen and Ms Pia Kipp, Head of the HSK International Office.

A part from the knowledge exchange events that took place at the SPMA, the delegation was also exposed to the implementation of public management and administration in the private sector, thus bridging the gap between theory and practice. This overview of South African local government was an excellent opportunity to showcase the collaboration between academics and practitioners in the field of public management and administration.



Delegates from Kehl, Germany, during their visit to the School of Public Management and Administration.

## Students and township entrepreneurs celebrate cooperation

The Mamelodi Business Clinic concluded and celebrated the very successful Ngezandla Zethu/Tshwane Arts and Crafts Hub Mentorship Programme in October last year.

The Clinic, seated in the Department of Business Management, aims to facilitate entrepreneurship and small business development through business advice. The initiative provides support to communities in their self-identified upliftment and empowerment efforts, and to students in their learning processes by supplementing the theory they are taught with practical real-life experiences related to their academic activities.

The mentorship programme was conceptualised and initiated by Mr Johann van der Spuy, Acting Director of the Clinic, and Dumi Nxumalo of the Solomon Mahlangu Freedom College Trust. The intention of the mentorship programme was to link 25 final-year BCom (Entrepreneurship) students with 25 township-based entrepreneurs. Dr Ingrid le Roux, senior lecturer in the Department of Business Management, agreed to avail third-year students



Students and entrepreneurs celebrating the Ngezandla Zethu/Tshwane Arts and Crafts Hub Mentorship Programme.

for the project. The mentorship programme was assessed and contributed to the students' semester marks.

The programme enabled students to gain knowledge on the way in which many South Africans in townships and rural areas manage their businesses. The clients, on the other

hand, had the valuable opportunity to gain from the knowledge of the students. It was mutually very beneficial for students and clients. The feedback received was positive and, based on that, it has been decided that the project should be extended to other entrepreneurship degrees and subjects in the Department.

From the perspective of the Mamelodi Business Clinic, this mentorship programme not only achieved its goal of developing rural and township-based businesses, but also bridged gaps between communities, created friendships, trust and a mutual respect for the diverse cultures in our country.

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## Faculty collects most blankets ever

The Faculty of Economic and Management Sciences once again joined Jacaranda FM 94.2's blanket drive in the winter, and set a new record for itself by collecting the most blankets ever.

Staff members and the student societies of the Faculty joined forces and collected an amazing 1 517 blankets. This mountain of blankets was donated to Jacaranda FM 94.2 in June 2012 during the Faculty's Grab-a-mug function. Ilze-Marie and Tania, the project managers of the Jacaranda 2012 Winter Warmer Project, attended the function and received the blankets.

Commercii, the student house of the Faculty of Economic and Management Sciences, collected more than 450 blankets and House CA, the student society for BCom (Accounting Sciences) students (only 250 students in total), raised R11 500 with which to buy blankets.



Ilze-Marie of Jacaranda 94.2 (middle) and Prof Niek Schoeman, Acting Dean of the Faculty of Economic and Management Sciences (right), with students of Commercii.

# “STAFF”

## In memoriam

Three staff members of the Faculty passed away during the course of last year. This is a small tribute to Prof Petrus Brynard, Ms Estelle Olwagen and Mrs Rena Botha.



The late Prof Petrus Brynard of the School of Public Management and Administration.

### **Prof Petrus Brynard**

Prof Petrus Brynard succumbed to cancer in April 2012. He was a full professor in the School of Public Management and Administration, and was well known for his expertise in this

field, in particular, policy design and policy-making, policy implementation and policy innovation. Prof Brynard studied at the University of Pretoria and his career at the University started when he was appointed as lecturer in March 1980. Prof Brynard published articles on public management and administration and also contributed to several books in the subject field. He was a member of a number of commissions of inquiry into government matters, specialising in decision-making, policy-making and implementation, urbanisation studies, commercialisation, privatisation, e-governance and online education. He had many connections with international universities and was an NRF-rated researcher.



The late Ms Estelle Olwagen of the Research Office of the Faculty of Economic and Management Sciences.

### **Estelle Olwagen**

Ms Estelle Olwagen, of the Faculty Research Office, passed away in September 2012. Estelle started her career at the University of Pretoria in March 2003 in the Faculty of Humanities.

She transferred to the Faculty of Economic and Management Sciences in January 2007, where she delivered an invaluable service with her knowledge and expertise in committee work.

### **Rena Botha**

Mrs Rena Botha, administrative staff member of the School of Public Management and Administration, passed away in July 2012.

Rena's involvement as a training coordinator started with the former training programme of the University of Pretoria and the public service in the 1980s. However, she will be remembered most by postgraduate students in public administration

for the meticulous manner in which she obtained the correct and complete information before their applications were submitted for consideration. She will also be remembered for her early morning wake-up calls to students.

The late Rena Botha of the School of Public Management and Administration.



Prof Manoel Bittencourt of the Department of Economics has been promoted to Associate Professor.

## Hard workers receive promotions

As acknowledgement of their hard work and contribution to research, five staff members of the Faculty have been promoted.

### **Prof Manoel Bittencourt**

Prof Bittencourt of the Department of Economics has been promoted to Associate Professor. His research interests are in political economics, economic growth, development macroeconomics and public economics. He mainly teaches courses on growth and development economics for undergraduate and postgraduate students, as well as dynamic panel data econometrics for postgraduate students.

 continued on page 37



Dr Sharon Smulders of the Department of Taxation has been promoted to Associate Professor.

#### **Dr Sharon Smulders**

Dr Smulders of the Department of Taxation has been promoted to Associate Professor. Dr Smulders has a keen interest in small-business taxation, and this interest led to her involvement in research initiated by National Treasury/the South African Revenue Service (SARS). She expanded her research in this area through her involvement in an international comparative study on the tax compliance costs for small businesses among four countries (Australia, Canada, South Africa and the UK). Apart from presenting lectures to students of the University

of Pretoria, Dr Smulders is also involved in presenting the Advanced Certificate in Taxation to SARS and KPMG employees and tax lectures to Association of Chartered Certified Accountants students. She has also presented tax research and opinion writing workshops for the members of the South African Institute of Tax Practitioners and has presented tax updates for BDO.

#### **Prof Theuns Steyn**

Prof Steyn of the Department of Taxation has been promoted to Associate Professor. He joined the University of Pretoria in 2004 and has presented lectures for taxation students, both at undergraduate and postgraduate level. His research interests include the imposed tax burden on taxpayers, as well as the perceptions of taxpayers related to their tax burden. He has presented papers at both local



Prof Theuns Steyn of the Department of Taxation has been promoted to Associate Professor.

and international conferences, and has published in international journals. Prof Steyn was the winner of the doctoral category of the Norton Rose South African Tax Thesis Competition in 2012.

**Dr Nasima Carrim**

Dr Carrim of the Department of Human Resource Management has been promoted to Senior Lecturer. She is a registered industrial psychologist with the Health Professions Council of South Africa and a member of the Society for Industrial and Organisational Psychology of South Africa. Her research interest lies in the broad field of diversity management, with the focus on gender management, minority studies, culture, ethnicity, social identities and intersectionality.



Dr Nasima Carrim of the Department of Human Resource Management has been promoted to Senior Lecturer.



Dr Reyno Seymour of the Department of Economics has been promoted to Senior Lecturer.

**Dr Reyno Seymour**

Dr Seymour of the Department of Economics has been promoted to Senior Lecturer. He presents lectures in economics, actuarial economics and macroeconomics at undergraduate level and international economics at graduate level. His research interests include work for the Investment and Trade Policy Centre. He received the Faculty's Top Undergraduate Lecturer Award in 2006, 2009 and 2010, and the Top Graduate Lecturer Award in 2011.

# “STUDENTS”

## Former Miss South Africa graduates from Faculty

Miss South Africa 2012, Melinda Bam, received a BCom (Marketing Management) degree (cum laude) in April 2012 during the autumn graduation ceremony of the University of Pretoria.

“My studies and my work as beauty queen and ambassador play equally important roles in my life – one part of my life would not be complete without the other. These two roles complement each other,” says Melinda. She says she is using her marketing skills to promote her career.

Melinda worked very hard to obtain her degree and she wants to be an example and motivate people to always achieve their best.



Miss South Africa 2012, Melinda Bam, a graduate from the Faculty of Economic and Management Sciences.

## Let your degree do the work

Elaine and Megan Olsen, twin sisters, were born in Ladysmith, KwaZulu-Natal. They were interested in food and baking from a young age. Since high school they had a dream of owning a business together; running a coffee and treat shop.

Elaine studied BCom (Entrepreneurship) and Megan enrolled for a BCom (Business Management) degree at the University of Pretoria – an obvious choice, since it is an excellent university.

After completing their studies, they pursued their dream, and so Jam & Daisies was born. Jam & Daisies is a daytime café and function venue with a nostalgic, romantic charm and is situated in Nieuw Muckleneuk in the Brooklyn area.

On the question if they think it was worthwhile studying before starting their own business, they replied: "There is no doubt that our BCom qualifications help us with running our business, especially in our way of thinking. Studying for a BCom degree definitely broadened our views – with some of the most valuable lessons in customer relations and marketing."

According to Megan, patience, perseverance and a passion for the business are all very important aspects in running a business. It is all about *vasbyt*, remaining humble and taking pride in what you do.



Megan and Elaine Olsen, the proud owners of the Jam & Daisies daytime café and function venue.

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## Faculty houses reach out

Two student societies of the Faculty of Economic and Management Sciences opened their hearts to the community once again.

Members of House HR, the student society for BCom (Human Resource Management) students, visited the Christian school in Olievenhoutbosch during August 2012 to do their part in giving back to the community. The aim of the visit was to play with the children and treat them. The students took jumping castles with them, which provided great fun for the children. At the end of the day, each child received a sweetie pack and a hot dog. Their gratitude was heart-warming.

The executive committee of MC Experience, the student society for BCom (Communication Management) and BCom (Marketing Management) students, and a few of its members visited the Eleos children's home in March 2012. The day began with the supervisor of Eleos giving the MC Experience team a brief history of how the home was established and also how it developed into what it is today. This information gave the team enough insight into what to expect of the day.

■ continued on page 42

The activities commenced with the MC Experience team hiding some Easter eggs for an Easter egg hunt. After the hunt, more games were played, including ball games, Simon Says and the children's favourite, Musical Chairs, which resulted in healthy competition among the children. Prizes such as large Kit Kat bars, large Easter eggs and stuffed animals were handed out to the children.

After all the energetic running around, it was time to calm down. The MC Experience team and the children relaxed by painting two banners – one for the MC Experience office and one for the Eleos home. Both of the banners had a touch of the children's artistic abilities.

At the end of the busy day, it was time to say goodbye. After having so much fun at Eleos, the MC Experience team is looking forward to taking part in more outreach programmes in the future.



Members of MC Experience, the student society for BCom (Communication Management) and BCom (Marketing Management), and children of Eleos painting a banner.

# “RESEARCH”

## The number of NRF-rated researchers increases

The number of researchers in the Faculty of Economic and Management Sciences who have been rated by the National Research Foundation (NRF) has increased dramatically to a total of 16. The rating of individuals is based primarily on the quality and impact of their research outputs over the past eight years, taking into consideration evaluations made by local and international peers.

The NRF rating system is a valuable tool for benchmarking the quality of researchers against the best in the world. The rating system encourages researchers to publish high-quality outputs in high-impact journals/outlets. Supervisors who are rated researchers will impart professional skills to the next generation of researchers.

### The NRF-rated scientists are as follows:



Prof James Blignaut

#### Prof James Blignaut

Prof Blignaut is associated with the Department of Economics, and is an environmental resource economist focusing on the interface between economics and the natural environment, and specialising in food, water and energy security in the context of restoring degraded natural capital. He is engaged in several research initiatives dealing with the management of water catchments, the introduction of payment for ecosystem goods and services, the management of natural resources, and climate change adaptation and mitigation measures. Prof Blignaut has a strong publication record in journals such as *Ecological Economics*, *Ecological Engineering*, *Current Opinion in Environmental Sustainability*, the *Journal of Energy of Southern Africa*, *Renewable & Sustainable Energy Reviews*, *Conservation Letters*, *Applied Energy* and the *South African Journal of Science*. He has a B-rating from the NRF.

continued on page 44



Prof Daan Gouws

### Prof Daan Gouws

Prof Gouws is a full professor in the Department of Financial Management. His research focuses on applying a transdisciplinary approach to accounting and financial management constructs. The laws, principles and concepts of the disciplines of the natural sciences are applied to construct financial realities. Findings from human-oriented disciplines are considered in order to understand risk, enable financial decision-making and promote sustainability. In this regard, Prof Gouws conceptualised a new concept of “corporate readiness”. Prof Gouws received the first Most Outstanding Accounting Educator Award from the Southern African Accounting Association and Deloitte, based on teaching, research output, facilitating postgraduate students and service to the accounting and financial community. Over the past five years, he has authored or co-authored numerous articles in refereed journals, of which two won best paper awards at international conferences. He has supervised doctoral and master’s candidates to complete their degrees. He has a C3-rating from the NRF.



Prof Steve Koch

### Prof Steve Koch

Prof Koch is Head of the Department of Economics and serves on the Senior Appointments Committee of the Council and the Research Committee of Senate. His research focuses on the application of applied microeconomics and microeconometrics to the understanding of health, health behaviours, health policy and the relationship between health and other activities. Recently, this focus has been extended to include other household-level decisions and behaviour, especially with regard to energy, forestry and forestry policy. Prof Koch was the Managing Editor of the ISI-accredited *South African Journal of Economic and Management Sciences* from January 2008 to December 2012. He has served on the Council of the Economic Society of South Africa and on the Academic Committee of Economic Research Southern Africa. Prof Koch has a C-rating from the NRF.



Prof Berendien Lubbe

### **Prof Berendien Lubbe**

Prof Lubbe is Head of the Tourism Management Division in the Department of Marketing Management. Her research in the tourism field focuses on the role of air transport in tourism, as well as corporate travel management. She established corporate travel management as a subdiscipline of the tourism management degree programme at the University of Pretoria and has supervised an increasing number of master's and doctoral students in this field. Her research into corporate travel management has been recognised inter-

nationally through publications in high-ranking journals such as *Tourism Management* and the *Journal of Business Ethics*. She collaborates closely with universities in Finland and the Netherlands in her research and regularly presents guest lectures on corporate travel management in both of these countries. In 2006, Prof Lubbe received a Laureate Award from the University of Pretoria for her contribution to education innovation. In 2011, she became the first South African to join the board of the International Federation for Information Technologies in Travel and Tourism, which is headed by leading international academics in the field of tourism. She has a C-rating from the NRF.

### **Prof Ronél Rensburg**

Prof Rensburg is a full professor in the Communication Management Division of the Department of Business Management. Her areas of specialisation are communication and reputation management, strategic communication in corporate governance, and international communication. Prof Rensburg is the immediate past President of the Public Relations Institute of Southern Africa (PRISA), a board member of the Global Alliance for Public Relations and Communication Management, a member of the European Public Relations Education and Research Association, and a member of the Eurasian Communication Association and the International Communication Association. She has coordinated international exchange activities and collaboration initiatives in the Faculty of Economic and Management Sciences and is a founding member and the caretaker-director of the recently established Centre for Communication and Reputation Management at the University of Pretoria. She is a speechwriter for and trainer of politicians and captains of industry, and writes a regular column for Business24 that focuses on communication and reputation management issues. Prof Rensburg has a B-rating from the NRF.



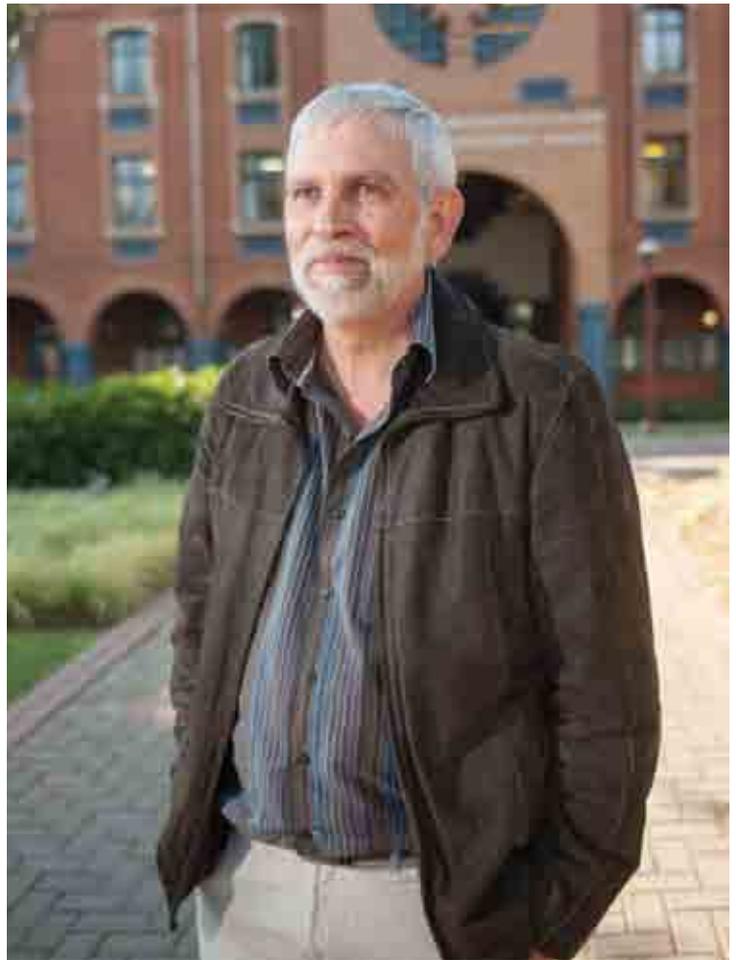
Prof Ronél Rensburg

**continued on page 46**

### Prof Riël Franzsen

Prof Franzsen is associated with the Department of Economics and is the Director of the African Tax Institute. He holds a BLC and LLB from the University of Pretoria and a Postgraduate Certificate in Tax Law from Unisa. He obtained an LLD from the University of Stellenbosch with a thesis on transfer duty in South Africa, for which he received the South African Fiscal Association's prize for best tax thesis in South Africa. He is a member of the Advisory Board of the International Property Tax Institute and was co-editor of the *Journal of Property Tax Assessment & Administration*.

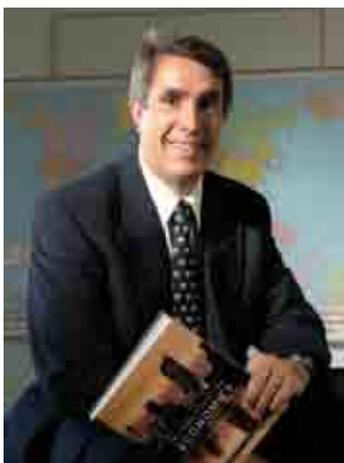
On behalf of the Lincoln Institute of Land Policy (based in Massachusetts, USA), he has acted as an instructor on property taxation in China and Slovenia. Prof Franzsen has authored or co-authored numerous conference papers and journal articles, and has contributed various chapters to local and international textbooks. He is the co-author of *Land value taxation: An applied approach*, published by Ashgate. He has acted as an advisor to the governments of Egypt, Rwanda, South Africa, Tanzania and Uganda, as well as the World Bank. Prof Franzsen has a B-rating from the NRF.



Prof Riël Franzsen

### Prof André Jordaan

Prof Jordaan is an Associate Professor in the Department of Economics. His main research interests are international economics and trade. He received the Junior Researcher and Top Achiever awards, as well as the Faculty Research Award, presented by the Dean of Economic and Management Sciences. He is the co-author of three textbooks and his reviewing activities include local journals. He was awarded a postdoctoral bursary by the University of Pretoria and also obtained two research bursaries from the Trade and Industrial Policy Strategies Institution. His most significant research contribution of late was the development of an international trade gravity model for South Africa. The model is based on trade between South Africa and 147 trading partners



within 33 sectors. It is currently used for trade policy analysis by the Department of Trade and Industry. Prof Jordaan completed a postdoctoral fellowship at the Vrije Universiteit in Amsterdam and has lectured at universities in the USA and Australia. He is a member of the United Nations Conference on Trade and Development in Switzerland, as well as the North-South Network on Trade and Development, among others. He was invited by the University of Applied Sciences in Berlin, Germany, to sign a formal agreement of cooperation. Prof Jordaan has a C-rating from the NRF.

Prof André Jordaan

### Prof Stella Nkomo

Prof Nkomo is a former professor in the Department of Human Resource Management and has been appointed



as Deputy Dean: Research and Postgraduate Studies in the Faculty of Economic and Management Sciences since 2013. Her work on race and gender, and managing diversity is recognised internationally and her research has been published in top international journals. She is co-author of the acclaimed Harvard Business School Press book, *Our separate ways: Black and white women and the struggle for professional identity*. She is listed in the International *Who's who in the management sciences* for her pioneering research on race and gender in organisations. She serves on the editorial boards of many international journals and is associate editor of *Organization: The Critical Journal of Organization, Theory and Society* and the *British Journal of Management*. Prof Nkomo is the recipient of many awards. In 2008, she was selected as one of 100 distinguished global thought leaders in business, education and government to participate in the Society of Human Resource Management's Leadership Summit on Diversity and Inclusion held in Washington, DC. Prof Nkomo has a B-rating from the NRF.

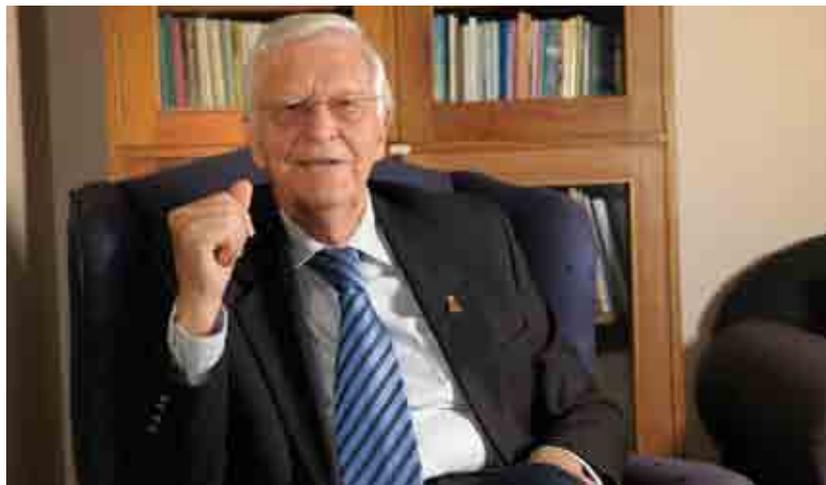
Prof Stella Nkomo



Prof Rangan Gupta

### Prof Rangan Gupta

Prof Gupta is associated with the Department of Economics. His academic interests are monetary theory and policy, business cycles and time-series econometrics. His work has appeared in many major publications, including the international *Economics and Finance Journal*, *International Economic Journal*, *Journal of Economics and Business*, *International Journal of Economic Research*, *South African Journal of Economics* and *South African Journal of Economic and Management Sciences*. Prof Gupta is a member of the Economic Association of South Africa, the African Econometric Society, the African Institute for Economic Modelling and Economic Research Southern Africa. Prof Gupta has a Y-rating from the NRF.



Prof Chris Thornhill

### Prof Chris Thornhill

Prof Thornhill founded the School of Public Management and Administration at the University of Pretoria as professor and director. He was Dean of the Faculty of Economic and Management Sciences until his retirement. He has authored and co-authored many books, and has written numerous articles and reports, as well as papers. At the end of 2010, he retired as editor of the *Journal of Public Administration*. Prof Thornhill was a member of South Africa's first delegation to England to lay the foundation for the integration of unbanned organisations into the South African public service. He was also chairman of the committee to propose a non-racial system of local government. The report was accepted and resulted in the Local Government Transition Act of 1993. Prof Thornhill was awarded the Stals Award for Political Science and Development Administration by the Afrikaans Language and Culture Association (ATKV), and was honoured for his lifelong contribution to the discipline by the Association of Schools and Departments of Public Administration and Management. The South African Association of Public Administration and Management honoured him with two awards for outstanding academic achievement and also awarded him the Lifetime Achievement Award. Prof Thornhill has a C-rating from the NRF.



Prof Marius Pretorius

### **Prof Marius Pretorius**

Prof Pretorius is associated with the Department of Business Management. His research focuses on business rescue and therefore covers both strategy and leadership. Business rescue is new in South Africa and relatively little academic research exists in this context.

His PhD and master's students focus on relevant issues and problems associated with business rescue practitioners in particular. Currently, there are eight students working on this research theme, with several reports and publications seeing the light in collaboration with government and the turnaround industry. As NRF-rated researcher, he drives a web-based business resource at [www.brportal.co.za](http://www.brportal.co.za) to serve the business rescue community. Prof Pretorius has a C-rating from the NRF.

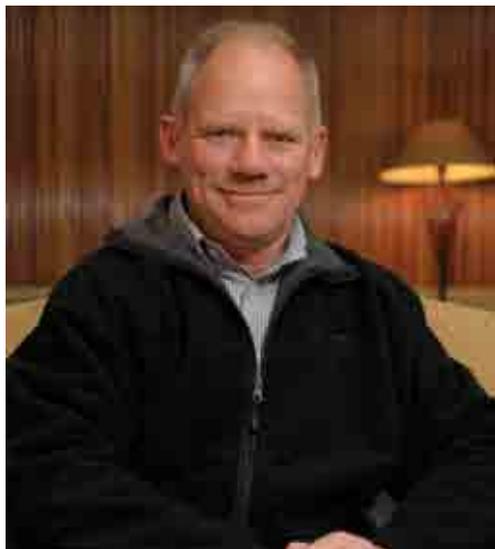
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### **Prof Anske Grobler**

Prof Grobler is the Head of the Department of Business Management, and has been actively involved in teaching and research at tertiary education institutions since 1980. She received her first NRF rating in 2006 and her research focuses on strategic communication management, corporate communications, marketing communication and integrated marketing communication. Current research projects include a three-tiered approach on theory-building in communication management research in South Africa. She has published numerous articles in accredited journals in the fields of communication, marketing and related areas, and has delivered several papers at international conferences in Eastern Europe, Europe, Australia, New Zealand, the USA and Hawaii. Furthermore, she has delivered a number of doctoral students and full master's dissertations, and has also contributed to various textbooks. She lectured at the University of Miami in 2010. Prof Grobler is an accomplished communication and marketing practitioner, with ten years' industry experience earned at her highly successful consultancy practice, which served national and international clients. Prof Grobler has a C-rating from the NRF.



Prof Anske Grobler



Prof Jan van Heerden

### Prof Jan van Heerden

Prof Van Heerden is associated with the Department of Economics. His research in the field of Computable General Equilibrium modelling focuses mostly on how environmental policies affect the South African economy.

His research has been recognised internationally through publications in high-ranking journals, such as *The Energy Journal* and *Ecological Economics*. He collaborates closely with Monash University in Melbourne, which is the world leader in the field. His current research includes building a model for the Ugandan Ministry of Finance to model the effects of the newly discovered oil on the country's economy; modelling the effects of increases in electricity prices in South Africa on the national economy, its income distribution and poverty; and modelling the effects of toll roads in Gauteng. Prof Van Heerden has a C-rating from the NRF.



Prof Yolanda Jordaan

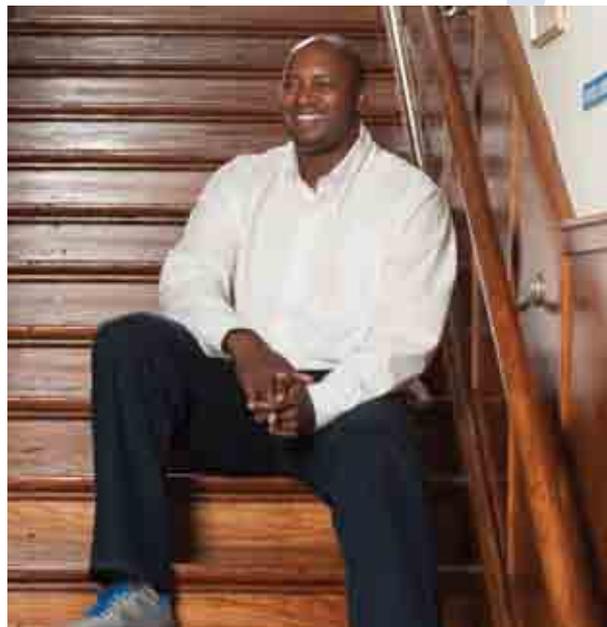
### Prof Yolanda Jordaan

Prof Jordaan is Head of the Department of Marketing Management. Her specialist topic is direct marketing, and as part of her academic career, she has facilitated several training and management programmes for companies and has lectured at universities in the United States, Australia, Germany and the Netherlands. She is one of the recipients of the Mellon Foundation Award for research excellence, and has also been honoured with an achievement award as an exceptional young researcher, as well as a Laureate Award for education innovation. She was the first lecturer to include direct marketing as a specialised subject within the marketing field at university level.

Prof Jordaan has published numerous articles in local and international academic journals and is also the author and co-author of seven books on marketing and direct marketing. Her most prestigious publication is in the *Journal of Advertising*, which is considered one of the top 10 international journals in the marketing discipline. Furthermore, she acted as reviewer for several local and international academic journals. Prof Jordaan has been selected from many nominations to represent the Services SETA at the European Marketing Confederation Academic Group. Prof Jordaan has a C-rating from the NRF.

### Dr Claud Chikozho

Dr Chikozho is the Exxaro Business and Biodiversity Leadership Programme Director at the Albert Luthuli Centre for Responsible Leadership. He holds a PhD in applied social sciences, a master's degree in public administration and a BScHons degree in political science from the University of Zimbabwe. He is an experienced social scientist with over 15 years' experience in applied research on community-based natural resource management and postgraduate-level teaching in development studies. He has published about 15 papers in peer-reviewed and international journals. His current areas of special interest include public sector leadership and service delivery, environmental sustainability, adaptation to climate change and technology transfer processes. Dr Chikozho has a Y-rating from the NRF.



Dr Claud Chikozho



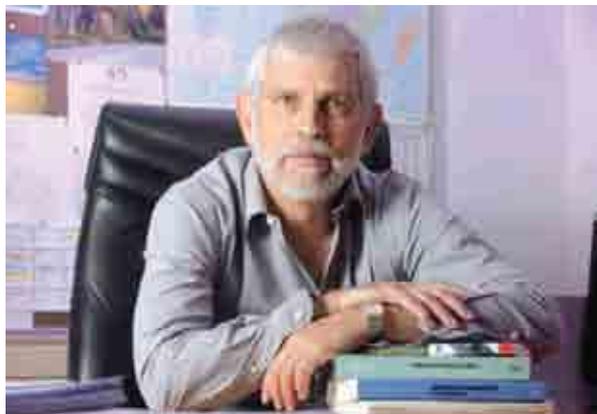
Prof Alexander Zipmer

### Prof Alexander Zipmer

Prof Zipmer is associated with the Department of Economics. His research interests focus mainly on decision theory, game theory, general equilibrium theory under asymmetric information, asset pricing, financial markets and banking regulation, Bayesian learning under ambiguity and bounded rationality. His research has been recognised internationally through publications in numerous high-ranking journals. He has been awarded several research grants, such as the 2010 Netspar Research Grant for his research project "On the role of biased survival beliefs in a structural life-cycle model", the 2010 NRF research grant and the 2007 Steven H Sandell Grant (Centre for Retirement Research at Boston College) for the research project "Life-cycle consumption and savings: On the interactions between mortality risk, the notion of death, and dynamically inconsistent household behaviour". Prof Zipmer has a Y-rating from the NRF.

# SARChI Research Chair in Tax Policy and Governance

The National Research Foundation (NRF) has appointed Prof Riël Franzsen, Director of the African Tax Institute (ATI), to the Chair in Tax Policy and Governance at the University of Pretoria. It is one of the research chairs allocated as part of the South African National Research Chair Initiative (SARChI).



Prof Riël Franzsen, Director of the African Tax Institute, has been appointed as the incumbent of the Chair in Tax Policy and Governance.

Prof Franzsen's primary task will be to undertake, facilitate and manage tax-related research. Incumbents of research chairs are expected to dedicate at least 95% of their time to conducting research and supervising master's and doctoral students, and he will focus on the supervision of postgraduate students.

The Programme Manager at the ATI, Claudia Bittencourt, will provide administrative and logistical support, and research assistants with undergraduate qualifications in law, economics and taxation will also be employed. Suitably

qualified postdoctoral fellows will be sourced to undertake and facilitate research and to assist with the mentoring of postgraduate students.

"Given the ATI's focus on the public sector and the Research Chair Initiative's focus on South African postgraduate students, I hope to collaborate closely with National Treasury, the South African Revenue Service, the Financial and Fiscal Commission, the Department of Cooperative Governance and other South African universities. These entities could assist with the identification of possible master's and doctoral students from within their ranks.

Collaboration with at least these government departments, entities and universities will also assist in identifying relevant research areas for contract research, working papers, journal articles and other research outputs, such as conference presentations, in respect of the research themes of the Chair's Research Activity Plan. Obviously, the Chair will also utilise the extensive international network of the ATI to source postdoctoral fellows and to identify collaborative research opportunities," says Prof Franzsen.

In line with the University's drive to conduct transdisciplinary research, the Chair in Tax Policy and Governance will focus primarily on inter- and transdisciplinary research themes such as resource

taxation, IT and tax administration, geographical information systems (GIS) and tax analysis, taxation for rural development, green taxes and sustainable development. This will be made possible by collaborating with colleagues from departments in the Faculty of Economic and Management Sciences, but also in other faculties, for example the faculties

of Law, Humanities, Education, Natural and Agricultural Sciences, as well as Engineering, Built Environment and Information Technology.

SARChI is managed by the NRF under the auspices of the national Department of Science and Technology (DST). It is a strategic intervention of the South African government to increase scientific research capacity.

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## Local academic features on German National Radio

The internet is indeed shrinking the world into a global village. This was proved last year, when a German radio journalist “discovered” the work of an academic of the Faculty of Economic and Management Sciences on the internet for a programme she had been working on.

Nadine Lindner, of the German National Radio station Deutschlandfunk, was working on a report entitled “The economics of informalism”. Her purpose with the programme was to analyse the socio-economic impact of informal trading in South Africa. During a web search, she discovered that Prof Martin Breitenbach of the Department of Economics had conducted extensive research in the field of development economics, which also included research on informal traders.

A few years ago, Prof Breitenbach had conducted surveys in black township communities, which shed some light on how they operate and with what kind of informal activities they earn their livelihoods. These surveys were conducted throughout South Africa and repeated in the same areas over a number of years.

Prof Breitenbach was responsible for conducting the surveys in the Pretoria townships of Mamelodi, Atteridgeville, Soshanguve and Mabopane. The majority of informal traders in these townships is illiterate.

Nadine approached Prof Breitenbach for an interview on the subject.

During the interview, Prof Breitenbach emphasised the difficulty of measuring the size of the informal economy accurately. He also pointed to the global rise in unemployment and the increasing contribution of the informal sector as an employer in South Africa and elsewhere in the world. Furthermore, he emphasised that informal traders only represent a small share of the total informal economic activity by value, stating that

 continued on page 54

some informal enterprises could reach turnovers of R1 million or more and sometimes include quite sophisticated manufacturing technology.

The report was broadcast in two parts during 2012.



Prof Martin Breitenbach of the Department of Economics worked with the radio journalist Nadine Lindner of the German national radio station Deutschlandfunk on a report on the economics of informalism.

## Grants for prestigious research on financial reporting

As part of an initiative to support research teams in transitional economies in building their research skills capacity, the International Association for Accounting Education and Research (IAAER) and the Association of Chartered Certified Accountants (ACCA) have awarded grants to five teams of early-career accounting researchers.

Two of these grants have been awarded to three researchers in the Department of Accounting: Cecile Janse van Rensburg, Astrid Schmulian and Stephen Coetzee. The title of the first research project that will be conducted by the three staff members is "Students' reading comprehension of the International Accounting Standards Board Conceptual Framework". In terms of framework-based teaching, the Conceptual Framework should be the foundation of teaching and studying International Financial

Reporting Standards (IFRS). As such, the objective of this study is to test students' reading comprehension of the Conceptual Framework.

The paper will provide a framework for financial reporting academics to determine their own unique cohort of students' reading comprehension of the Conceptual Framework.

Each research team will be assisted by mentors, who are leading academics in their fields, representing the IAAER and ACCA in progressing with the sponsored research.

Prof Mary Barth of Stanford University in the USA and Prof Ann Tarca of the University of Western Australia in Australia will be the mentors for this research study.

The second project is entitled "Biodata as a selection tool in professional accounting education in South Africa" and will be undertaken by Stephen Coetzee. This study aims to develop a model based on academic performance and alternative data to predict whether students entering first degree and honours professional accounting education programmes will successfully complete these programmes. The mentors for this study will be Prof Elizabeth Gammie of the Aberdeen Business School in Scotland and Prof Paul de Lange of RMIT University in Australia.

Stephen Coetzee and Astrid Schmulian also received notice that their manuscript entitled "The effect of IFRS adoption on financial reporting pedagogy in South Africa" has

been accepted for publication in the top accounting education journal in the world, *Issues in Accounting Education*. This is an A-rated journal on the Australian Business Deans' Council (ABDC) journal ranking list and is the official accounting education research journal of the American Accounting Association.

This is Stephen and Astrid's second publication in this prestigious journal – a first among South African accounting academics. Furthermore, Stephen has been reappointed for a second term to the Editorial Advisory and Review Board of *Issues in Accounting Education* for the period 2013 to 2015.



Researchers in the Department of Accounting (from left), Cecile Janse van Rensburg, Stephen Coetzee and Astrid Schmulian, have been awarded research grants.

## Department of Taxation continues tradition

Prof Theuns Steyn of the Department of Taxation continued the winning tradition for yet another year by being selected as the winner in the doctoral category of the Norton Rose Tax Thesis Competition for 2012. The winners of the two previous years were also students at the University of Pretoria: Elzette Muller (2011) and Prof Madeleine Stiglingh (2010).

The title of the winning thesis is "A conceptual framework for evaluating the tax burden of individual taxpayers in South Africa". Prof Riël Franzsen, Director of the African Tax Institute, was the supervisor of the study and the co-supervisor was Prof Madeleine Stiglingh, Head of the Department of Taxation.

The paper identified the many taxes and imposts, many of them not immediately visible, to which South African taxpayers are subject, and provided a matrix for valuing their impact on taxpayers.

Prof Steyn presented a paper on this research at the Tax Research Network 2012 Conference in London in September 2012.

The paper deals with the findings of his research, which is a highly controversial issue that frequently arises as a topic of discussion not only in South Africa, but also in a number of other countries around the world. Studies and debates around the tax burden are often contradictory. To a large extent, this can be attributed to the lack of a comprehensive basis from which the



Prof Theuns Steyn (right) of the Department of Taxation and winner of the doctoral category of the Norton Rose Tax Thesis Competition for 2012.

tax burden of individual taxpayers in South Africa can be evaluated, especially from the individual taxpayer's point of view.

The framework, developed on the basis of this study, is not only a first for South Africa, but also internationally. Such a detailed framework is not available to policy-makers in other countries. It will strengthen the impact on economic and social development, as the framework

does not only provide a consistent basis from which the tax burden of individual taxpayers can be objectively evaluated, but also provides a structure for evaluating the tax burden as it is subjectively perceived by the households of individual taxpayers in South Africa. Households experience their tax burden in a real-life context.

Norton Rose is a leading commercial law firm that, together with its co-sponsor, the South African Institute of Professional Accountants, established a national tax thesis competition. This competition is now in its fifth year, with the objectives of promoting research in the subject of taxation, growing the database of tax knowledge, contributing to the debate and the development of tax policy, and highlighting the role of tax in the economy in South Africa.

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## Research on the abolition of user fees for primary public health care in South Africa

Prof Steve Koch, Head of the Department of Economics, is undertaking research that investigates the abolition of user fees for primary public health care in South Africa. These changes were made in both 1994 and 1996.

Although the primary purpose of the research is to learn whether these changes led to an increased utilisation of public health care services, this series of papers has a secondary research agenda. This is to analyse the performance of standard empirical models, such as regression and multinomial logit, compared to non-parametric empirical models.

Early results suggest that free primary health care increased utilisation, although not always as expected; and non-parametric models provide a much better in-sample and out-of-sample fit, suggesting that these models should receive more attention in future work.

Prof Koch also recently published an article co-authored by Olufunke Alaba, entitled "On health insurance and household decisions: A treatment effects analysis". The article was published in *Social Science & Medicine*.

 continued on page 58



This paper was the first attempt to examine the potential effects of implementing a national health insurance (NHI) system in South Africa. The focus of the analysis was on household behaviour, specifically changes in spending patterns that might become obligatory if households are required to pay the “tax” that would be levied on them for health insurance. The research suggested that many households would be adversely affected by the NHI. However, Prof Koch is careful to note that more research needs to be conducted before those results can be interpreted definitively.

Prof Steve Koch, Head of the Department of Economics.

## Banking regulation under investigation

Prof Alexander Zimper, a staff member in the Department of Economics, has been doing relevant and interesting research on banking regulation. He recently wrote a paper, entitled “The minimal confidence levels of Basel capital regulation”, which was accepted for publication in the forthcoming issue of the *Journal of Banking Regulation*, a highly respected journal in the banking field.

The research focuses on the Basel Committee on Banking Supervision, which sets the official confidence level at which a bank is supposed to absorb annual losses at 99.9%. However, due to an inconsistency between the notion of expected losses in the Vasicek model, on the one hand, and the practice of the Basel Regulation, on the other hand, actual confidence levels are likely to

be lower. The paper calculates the minimal confidence levels that correspond to a worst-case scenario in which a Basel-regulated bank holds capital against unexpected losses only. Prof Zimper argues that the probability of bank failure is significantly higher than the official 0.1% if, firstly, the bank holds risky loans and if, secondly, the bank was previously affected by substantial write-offs.

Another current research project by Prof Zimper aims to embed this approach into a full-blown economic model of banking under financial frictions.

"In particular, I plan to characterise welfare-optimal capital holdings of banks under the assumptions that not all agents have access to asset markets, and that a deposit insurance scheme exists among different banking regions," says Prof Zimper.



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## Research on the interface between accounting and financial decision-making and management

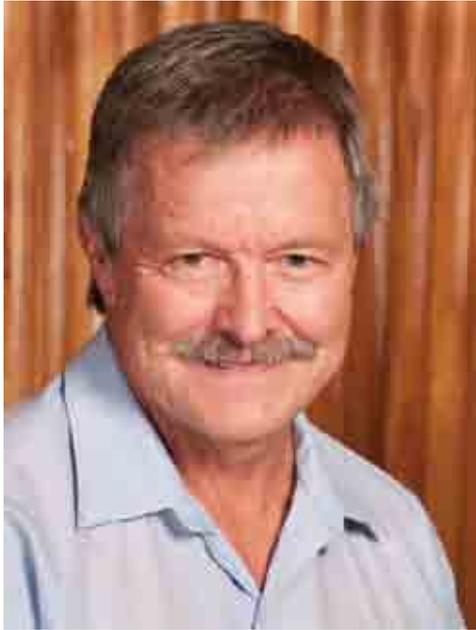
Prof Daan Gouws, an NRF-rated researcher in the Department of Financial Management, is currently involved in research with the focus on the interface between accounting and financial decision-making and management.

This interface is important because accounting information forms the basis for the decision-making process. Critical perspectives and insights from other disciplines are used to fully understand all the relationships that become visible. Transdisciplinary research is the main objective in the research methodology process. Two criteria are used to make the research more relevant and scientific. Firstly, emphasis is placed on process rather than structure. This means that everything is understood in terms

of change, movement and flow. Secondly, because the human observer is always in the scale of things, his or her behaviour in the decision-making process is incorporated into the research.

He is working on two projects:

- With regard to the first criterion, research on accounting's time paradigm is in its final phase. In order to understand the influence of the flow of time on the accounting discipline, it was necessary to incorporate a new principle into the accounting framework.



- The second criterion is applied by using “the unfolding of the decision-making process” as a basis from which a few doctoral students work on specific focuses.

Prof Gouws has recently also published, in cooperation with SW Musvoto, three related articles on the above research, including “Concept of scale in accounting measurement”, published in the *South African Journal of Economic and Management Sciences*, and “Rethinking the going concern as a precondition for accounting measurement” and “Towards formulating an accounting theory of meaningfulness”, published in the *Journal of Applied Business Research*.

Prof Daan Gouws of the Department of Financial Management and renowned researcher on the interface between accounting, and financial decision-making and management.

## Researchers cooperate on consumer information privacy

Prof Yolanda Jordaan, Head of the Department of Marketing Management, is currently involved in a research project in cooperation with Dr Miltgen of the University of Angers in France.

The cooperation between these two academics was established when Prof Jordaan received a research bursary from the University of Angers in 2012. Both Dr Miltgen’s and Prof Jordaan’s research focuses on consumer information privacy and aims to provide a better understanding of

people’s attitudes and behaviour towards advertising and privacy on social network systems.

Since the growth in the social networking environment is evident worldwide, with about 91% of the South African online population being active on the online social networking platform Facebook, this research aims to



Prof Yolanda Jordaan (left) and Dr Caroline Miltgen at the UP French Day.

contribute to the understanding of online behaviour. Unfortunately, despite the benefits of social networking systems, the online social environment has enabled the movement of user information previously considered to be private into the public realm. The privacy focus of the research will address the blurring of boundaries, which undermines the very idea of a distinction between what is private from a user's perspective, and what is publicly accessible from a marketing perspective.

To date, the researchers have developed a conceptual model for testing and, depending on available funding, the empirical phase will be conducted in both South Africa and France. The conceptual framework of the research was presented at the Academy of Marketing Science in Monterey Bay, USA, in May 2013.

Dr Miltgen also participated in the UP French Day in September 2012, where she and Prof Jordaan presented a paper entitled "Privacy in social network systems: Comparing France and South Africa".

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## Research on the understanding of social hierarchies

Prof Lianne Malan, a professor in the School of Public Management and Administration (SPMA), is currently working on an article on status in South African public sector organisations, using the social dominance theory as a basis for understanding social hierarchies. The article is being co-authored by Prof Natasja Holtzhausen, also an associate professor in the SPMA.

The research elaborates on the use of the social dominance theory to analyse the manifestation of status as a result of the operation of group-based social hierarchies in

societies, with specific reference to selected South African public sector organisations. In the research, the organisation and sociological literature on status formation are explored. The kinds of social hierarchies and the manifestations and

consequences of social hierarchies in selected public sector organisations in South Africa are discussed, as well as the implications for public sector managers in effectively managing the phenomenon to harness future opportunities. Diversity interventions that might perpetuate status hierarchies and their negative effects on the selected organisations will be suggested by applying the principles of social dominance theory.

Prof Malan also published an article in 2012 on intergovernmental relations in South Africa, in which the practice of intergovernmental relations and cooperative government in South Africa was analysed and the new policy framework for cooperative government by South Africa was scrutinised. She wrote an article in 2011, co-authored by Dr Piet Croucamp of the University of Johannesburg, entitled "Political risk assessment for South Africa with reference to the public discourse

on the nationalisation of mines". This article reflected on the statutory framework of the mining industry, as well as the legal and constitutional interpretations that were contested as part of a public discourse at the time. This discourse was subjected to a risk assessment index of political, economic and social conditions prevailing during July and August 2011, and reference was made to key indicators of risk for those indicators in substantiation of the values added in the risk index. The aim of the article was to merge the public contest on nationalisation with the political risks involved in an interventionist state.



Prof Lianne Malan, researcher in the School of Public Management and Administration.

## Academic is a prolific researcher

Prof Nicola Viegi, the incumbent of the South African Reserve Bank (SARB) Chair in Monetary Economics in the Department of Economics, is a researcher of note who is currently working on a number of research projects in collaboration with several international researchers.

His current research focuses on three main themes, namely optimal monetary policy in emerging countries, fiscal policy in South Africa and the political economy of decolonisation in Africa.

Recently, he has refined his main focus towards analysing monetary policy in an emerging economy like South Africa. Two aspects of the South African economy are relevant in this research: the high level of long-term unemployment and the high level of financial development.

In the research conducted in collaboration with Mr Vincent Dadam, the implications for the monetary policy in the case of a high level of structural unemployment are examined, and tests are conducted to show whether there should be any change in the monetary policy framework when considering the rigidity of the labour market experienced in South Africa. The main preliminary conclusion is that monetary policy is less powerful in controlling inflation and that unemployment should be part of the monetary policy targets.

The research conducted in collaboration with Mr Haakon Kavli and Prof Shakill Hassan of the SARB focuses on the effect of international financial flows on the South African economy. The objective of the research is to develop a theoretical model and empirically capture the influence of international finance on the South African economy and its effect on monetary policy.

In September and October 2012, Dr Giovanni Ricco from the London Business School visited the Department of Economics to conduct research together with Prof Viegi on the effect of fiscal expenditure on the South African economy. He also presented a four-day workshop on the econometrics of fiscal policy, which was attended by numerous economists from other universities and public institutions.

Prof Viegi promoted the visit of Prof Domenico Giannone of the Université Libre de Bruxelles to the Department. Prof Giannone presented a workshop entitled "Nowcasting", which was attended by economists from many South African universities, National Treasury and the SARB.

A recent prominent article of Prof Viegi is "A credibility proxy: Tracking US monetary developments", written in cooperation with Maria Demertzis of the Dutch Central Bank and Massimiliano Marcellino of the European University



Prof Nicola Viegi, incumbent of the SARB Chair in Monetary Economics in the Department of Economics.

Institute and published in the *B.E. Journal of Macroeconomics*. He also wrote "Testing creative destruction in an opening economy: The case of the South African manufacturing industries", together with Philippe Aghion of Harvard University, Johannes Fedderke of Penn State University and Peter Howitt of Brown University. This article will appear in *Economics of Transition*.

## Faculty establishes a research support office

In line with the University of Pretoria's vision to be a leading research-intensive university, the Faculty of Economic and Management Sciences established an office to provide research support to its academics last year. The Office for Research Support, under the leadership of Prof Stella Nkomo, currently the Deputy Dean for Research and Postgraduate Studies, was officially opened in May 2012.

The purpose of the Office for Research Support is to promote and advance the research engagement of academics in the Faculty through the provision of research support and information services. The aim is to create a space with resources and knowledge that will support and improve research productivity and its impact in the Faculty. It is also envisioned that the Office will become a hub for interdepartmental research interaction and collaboration.

The Office primarily assists academic staff with their own research, as well as in their supervision of postgraduate students. Assistance is also provided to academic staff members in their capacity as co-authors with students on manuscripts being prepared for publication. The range of services offered includes advice on research design, data analysis, questionnaire design and the development of research skills.



Staff members of the Office for Research Support of the Faculty of Economic and Management Sciences with Prof Stella Nkomo (right).

The Office also plans to provide small-group tutorials and briefings on specific research topics as requested by academic departments. It has already launched a brown bag lunch and research series that serves as a forum for presentations from academic staff, as well as visiting scholars on various research topics.

# Conferences showcase prominent research in the Faculty

Academics and students presented their research at numerous conferences in 2012. Their participation often resulted in awards for their papers or presentations – proof that the Faculty of Economic and Management Sciences can indeed boast about the exceptionally high standard of its study programmes and staff.

The Department of Auditing sent delegates to two international conferences, dealing with anti-money laundering and counter-terrorism financing respectively.

Industrial and organisational psychology was quite prominent in the Department of Human Resource Management, and both international conferences that were attended led to more opportunities to build links with international institutions and researchers. It is notable that MCom Industrial Psychology students were invited to attend the Tomorrow's Leaders Convention. Prof Yvonne du Plessis had an extremely productive year – she delivered nine papers at three conferences, focusing on management, developing and retaining academic talent for sustainable higher education, and more contemporary issues in academic career management.

The Department of Business Management co-hosted a conference on entrepreneurship in the health care industry with the Oklahoma State University. Dr Alex Antonites, Head of the UP Business Incubator, presented the best paper at the annual Economics, Finance and International Business Conference. Leány Erasmus, a talented MCom student, presented the findings

of her master's dissertation at the South African Institute of Management Sciences Conference.

The Department of Tourism Management made an impact at the three conferences in which its staff members participated. Prof Ernie Heath moderated the ministerial panel at the Hotel Investment Conference Africa. He also delivered the keynote address at the first International Scientific and Practical Conference in Azerbaijan, and he and Mrs Elizabeth Kruger presented the best paper at the International Conference on Tourism and Events: Opportunities, Impacts and Change.

The School of Public Management and Administration hosted its 5<sup>th</sup> Annual International Conference on Public Administration at the University of Pretoria, where Deputy President Kgalema Motlanthe delivered the keynote address.

The Department of Taxation was represented by two lecturers and two master's students at the 2012 European International Academic Conference. Their research addressed some topical and interesting tax questions.

Finally, the Albert Luthuli Centre for Responsible Leadership was one of the partners in the second International Conference on Responsible Leadership at the Stellenbosch University. Prof Derick de Jongh, Director of the Centre, was a speaker at the conference.

## Highlights of the Faculty's conference participation



AML and CTF European Conference

Mr Danie du Plessis (left) of the Unit for Forensic Accounting in the Department of Auditing, and John Byrne, the CEO of ACAMS, at the 8<sup>th</sup> Anti-money Laundering (AML) and Counter-terrorism Financing (CTF) European Conference, presented by the Association of Certified Anti-money Laundering Specialists (ACAMS) in Amsterdam.



Prof Jurie van Vuuren

The Department of Business Management co-hosted a conference with the Oklahoma State University on Entrepreneurship in the Health Care Industry. Prof Jurie van Vuuren presented a paper and chaired a colloquium session on the need for innovation and entrepreneurship in the health care industry.



Ms Kato Plant

In May 2012, Ms Kato Plant, of the Department of Auditing, visited Louisiana, USA. She was invited by Dr Glenn Sumners of the Louisiana State University to do a presentation on governance and ethics at the Governance Conference presented by the Institute of Internal Auditors, Baton Rouge chapter. The conference was held in Baton Rouge.





Dr Alex Antonites

Dr Alex Antonites, of the Department of Business Management and Head of the UP Business Incubator (right), attended the annual Economics, Finance and International Business Conference in Miami in the USA. He presented a paper entitled "Obstacles to the entrepreneurial start-up process in Zimbabwe: A dynamic market perspective", co-authored with Emmah M Mungoni. Dr Antonites was awarded for presenting the best paper at the conference.



Building international linkages

Prof Karel Stanz (middle) of the Department of Human Resource Management and President elect of the Society for Industrial and Organisational Psychology, South Africa (SIOPSA), a former SIOP president, Gary Latham of the University of Toronto (left), and current SIOP Foundation President, Milton Hakel of the Bowling Green State University (right), presented a joint session on building international linkages focusing on I-O psychology science, academia (sabbaticals) and practice at the 27<sup>th</sup> Annual SIOP Conference, which took place in San Diego, California.



Leány Erasmus

Leány Erasmus, an MCom (Communication Management) student, presented her master's dissertation at the annual 2012 South African Institute of Management Sciences Conference at Stellenbosch University.

continued on page 68



### Fairness in talent decisions

Staff members and postgraduate students of the Department of Human Resource Management as well as staff members of the Human Resource division of the University of Pretoria attended a conference on Fairness in Talent Decisions that took place in Centurion, Pretoria. The conference was presented by the Department of Industrial and Organisational Psychology, College of Economic and Management Sciences, Unisa, and Top Talent Solutions. Front (from left): Postgraduate students of the Department of Human Resource Management, Thené Schoeman, Louisa Koornhof, Sumaiyah Ahmed and Itumeleng Makama. Back (from left): Staff members of the Human Resource Recruitment division at the University of Pretoria, Hannie-Marie Swart, Amanda Strauss and Connie Mokoma.



### Human resource management

During June and July 2012, Prof Yvonne du Plessis of the Department of Human Resource Management attended three international conferences, where she presented and co-presented a total of nine research papers and chaired two sessions. The first conference she attended was the 12<sup>th</sup> European Academy of Management Conference 2012 at the Rotterdam School

of Management of the Erasmus University in Rotterdam, the Netherlands. The 11<sup>th</sup> World Congress of the International Federation of Scholarly Associations of Management (IFSAM) followed at the University of Limerick in Ireland (pictured above). Here she delivered another two papers. Finally, Prof Du Plessis attended the International Congress of Psychology in Cape Town, where she delivered two papers at a symposium on academic talent management for sustainable higher education (in South Africa).



### Tomorrow's Leaders Convention

The prestigious Tomorrow's Leaders Convention, hosted annually by *Leadership* magazine and DHL, attracts dynamic leaders who have already achieved unusual success in their careers and who are earmarked to head companies and organisations. In 2012, the convention took place at the Sandton International Convention Centre. MCom Industrial Psychology students from the Department of Human Resource Management were among the nominees to attend the convention. They are (from left): Madele Nelson, Itumeleng Makama, Elmien Smit and Caro Cilliers.



### 2012 European International Academic Conference

Two lecturers from the Department of Taxation, Liza Coetzee (second from left) and Saré Pienaar (second from right), accompanied by two MCom students supervised by Saré Pienaar, Lizelle Talbot (far left) and Gregory Johnston (far right), attended and delivered papers at the 2012 European International Academic Conference of the Clute Institute in Rome. Liza Coetzee's presentation was voted the best paper of the session. It addressed issues relating to a tax-paying parent caring for a disabled child who can only deduct an expense (necessarily incurred and paid in consequence of the child's disability) for South African tax purposes if it appears on the South African Revenue Service's prescribed list of disability expenses.

COMMUNIKÉ



5th Annual SPMA Conference

The 5<sup>th</sup> Annual School of Public Management and Administration (SPMA) Conference was held at the University of Pretoria during November 2012. The theme was “Pushing the model of governance in the public sector to higher levels of performance, effectiveness and accountability – global challenges and prospects”. The Deputy President of South Africa, Kgalema Motlanthe (middle), delivered the keynote address. Mr Motlanthe said that universities should consciously respond to social conditions in their approach in order to drive social development in an all-rounded fashion. With him are (from left): Prof David Fourie of the SPMA, Prof Cheryl de la Rey (Vice-Chancellor and Principal of the University), Prof Elsabé Loots (Dean of the Faculty) and Prof Jerry Kuye (Director of the SPMA).



Ms Elizabeth Kruger of the former Department of Tourism Management attended the International Conference on Tourism and Events: Opportunities, Impacts and Change in Belfast, Ireland. Prof Ernie Heath (now with the Department of Business Management) also attended. The joint paper they presented was recognised as the best research paper of the conference.

Ms Elizabeth Kruger



1<sup>st</sup> International Scientific and Practical Conference

Prof Ernie Heath, formerly of the Department of Tourism Management (second from right), during his visit to Azerbaijan, with Prof Hajjami Atakishi, President of the Azerbaijan Advertiser's Union (centre) and other guest speakers from Turkey and Russia. Prof Heath was invited to present a keynote address at the 1<sup>st</sup> International Scientific and Practical Conference. He was further invited to meet with the Minister of Culture and Tourism for Azerbaijan, Mr Abulfas Garayev, and his staff in the Ministry to share knowledge on South Africa's tourism development and marketing initiatives.

Cedric Sandford Medal



Dr Sharon Smulders (front row, left) of the Department of Taxation received the Cedric Sandford Medal for the best paper at the ATAX 10<sup>th</sup> International Tax Administration Conference hosted by the Australian School of Business in Sydney. The title of the paper was "Tax compliance costs for the small business sector in South Africa – establishing a baseline." The research formed part of an international project across Australia, Canada, South Africa and the UK.



Global Alliance meetings

Prof Ronel Rensburg attended the annual board meeting of the Global Alliance for Public Relations and Communication Management (GA) in São Paulo, Brazil, in May 2012, as well as its World Public Relations and Communication Management Forum in Melbourne, Australia, in November last year. She is the South African representative at, and a board member of the GA. In the photo, Prof Rensburg (front, left) at the annual board meeting of the GA.

# “TEACHING AND LEARNING,”

## Specialists visit the Faculty

The Faculty of Economic and Management Sciences received a number of guests and experts who delivered interesting and topical lectures attended by students, staff and various stakeholders of the Faculty. As part of the internationalisation drive of the University, the Faculty also collaborated with a number of overseas universities and experts.

The guest lecture by Prof Jan Peter Balkenende drew a huge amount of interest from the diplomatic fraternity, and a number of ambassadors attended. Commissioner Elsabe Maree of the Commission for Conciliation, Mediation and Arbitration addressed students in the Department of Human Resource Management, while Prof Fons Trompenaars of the Netherlands delivered a lecture on cross-cultural competence and 21<sup>st</sup>-century leaders to postgraduates of the Department. Johan Badenhorst of the popular *Voetspore* series on KykNet shared some of his tips with the first-year class of the former Department of Tourism Management. This Department also received a visit from Prof Rob Davidson of the University of Greenwich. His lecture focused on conferencing for the Y Generation.

Various experts were invited to deliver lectures as part of the Master's Certificate Programme in Supply Chain Management offered by the Department of Business Management. The Department of Taxation hosted two internationally recognised experts in taxation for a public lecture.

With regard to international collaboration, Cristina Buga, a French academic, visited the Faculty to perform a field study of South Africa's National Industrial Participation Programme. A number of international scholars visited the Department of Economics in 2012. Dr Dolores Burton, a senior Fulbright specialist, joined the Faculty for three weeks to assist the Department of Human Resource Management with the integration of academic literacy modules into the mainstream curriculum.

## Highlights of visits to the Faculty of Economic and Management Sciences



Prof Jan Peter Balkenende

Prof Jan Peter Balkenende, former Prime Minister of the Netherlands and Chair of Governance, Institutions and Internationalisation at the Erasmus University, delivered a guest lecture to third-year students taking the module International Business. With him (middle) are HE Mr Andre Haspels (left), Ambassador of the Netherlands, and Dr Johan Vögel (right) of the Department of Business Management at the University of Pretoria.



Commissioner Elsabe Maree

Commissioner Elsabe Maree of the Commission for Conciliation, Mediation and Arbitration visited the Department of Human Resource Management as a guest speaker for the Labour Relations third-year students.

### Prof Fons Trompenaars

Prof Fons Trompenaars, who studied Economics at the Vrije Universiteit Amsterdam and obtained his PhD from the Wharton School of the University of Pennsylvania, delivered a guest lecture entitled "Building a cross-cultural competence and leaders for the 21<sup>st</sup> century" to postgraduate students and staff of the Department of Human Resource Management. Front, from left: Prof Stella Nkomo, Thené Schoeman, Prof Fons Trompenaars and Busi Ndaba. Middle, from left: Suzanne Gericke and Rachelle Deysel. Back, from left: Helgardt Wels and Ettiene Viljoen.



Prof Rob Davidson

Prof Rob Davidson from the Centre for Events Management in the Business School of the University of Greenwich visited the Department of Tourism Management and highlighted the characteristics of the Y Generation during his lecture.



Prof Trompenaars delivering his interesting lecture.

### Johan Badenhorst

Johan Badenhorst, presenter of the popular *Voetspoor* television series, visited the Department of Tourism Management. His lecture contributed to students' understanding of the tourism industry.





Experts lecture in master's certificate programme

Dr Jeroen van den Berg, a prominent thinker and practitioner in warehouse management and warehouse management systems in the Netherlands, visited the Department of Business Management to teach in the Master's Certificate Programme in Supply Chain Management. Mr Anne Staal and Mr Marius van der Woude from the Hanze University, Groningen, the Netherlands, also gave a three-day course on inbound logistics.

French academic visits Department of Business Management



With the financial aid of the Rhône-Alpes Region in France and the support of the Pierre Mendès France University in Grenoble, Cristina Buga of France visited the Department of Business Management to perform a field study of South Africa's National Industrial Participation Programme. This work will form part of her PhD dissertation entitled "Countertrade: The case of South Africa's industrial participation system".



Fulbright specialist visits Faculty

Dr Dolores Burton (middle), a senior Fulbright specialist in education, joined the Faculty for three weeks. She is the Chairperson of the Teacher Education Programme in the School of Education at the New York Institute of Technology. She assisted the academic staff of the Department of Human Resource Management with the integration of academic literacy modules into the mainstream curriculum. She was welcomed by Prof Karel Stanz (left), Head of the Department of Human Resource Management, and Prof Niek Schoeman (right), then Acting Dean of the Faculty of Economic and Management Sciences.

# Faculty invests in new programmes

## The Responsible Leadership Master Class (RLMC)

The Albert Luthuli Centre for Responsible Leadership (ALCRL), housed in the Faculty of Economic and Management Sciences, has introduced the Responsible Leadership Master Class (RLMC). The aim of the course is to position the RLMC as an exclusive and internationally recognised provider of a short course programme focused on developing responsible business leadership.

The RLMC creates an opportunity for senior executives to critically reflect on the role of business and leadership in society and to challenge the assumptions underlying the actions of business leaders. Participants will collectively develop an ideal future scenario and formulate the mindset and approaches conducive to constructive action. Opportunities for collective and individual positive action will be integrated into the programme. The experience will be facilitated, rather than taught.

The philosophical and moral dimensions of the sustainability challenge will be emphasised during this course, with less focus on the technical challenges. Existing frameworks and contrasting emerging views, such as competitive versus constructive capitalism, ethical versus vulgar sustainability, principal-agency theory and traditional leadership theories will also be challenged.



At the launch of the RLMC were (from left): Mr John North (Programme Director), Prof Derick de Jongh (Director of the ALCRL), Prof Stella Nkomo (Deputy Dean: Research and Postgraduate Studies), Mr Mteto Nyati (MD of Microsoft SA), Ms Thando Njoko (Anglogold Ashanti), Mr Vis Naidoo (Citizenship Lead of Microsoft SA) and Mr Bheki Sebiya (CEO of the Chamber of Minds).

Existing senior executive training programmes focus on either creating awareness about pressing sustainability issues or developing action-based approaches to solving the sustainability challenge. Through its teaching and learning method, the RLMC will employ both awareness and action orientation approaches and further differentiate through the core theme of individual and collective responsibility. A unique emphasis is placed on the development of responsible leadership qualities and practices, including practical wisdom, critical reflection, moral courage and global inclusiveness.

Prof Derick de Jongh, Director of the ALCRL, noted that this unique course encourages courageous and frank conversations during the five-day on-site learning and sharing platform. Participants then go back to their “normal” lives to practice responsible leadership behaviour, after which they come back and “report” on their leadership projects and what they’ve learned from their own projects, as well as those of other participants.

## Research programme on business and biodiversity leadership

The ALCRL, in partnership with Exxaro, also launched a new research programme on business and biodiversity leadership.

Mounting evidence from various parts of the world shows that many businesses negatively impact on, but also depend on well-functioning ecosystems and biodiversity. The constant decline currently witnessed in the world’s ecosystems and biodiversity thus poses significant challenges to business, public policy and society at large.



Representatives at the launch of the research programme on business and biodiversity leadership. From left: Dr Joseph Matjilla of Exxaro, Dr Claud Chikozho of the ALCRL, Prof Niek Schoeman (then Acting Dean of the Faculty of Economic and Management Sciences), Prof Giel Nieman (former Head of the Department of Business Management), Prof Derick de Jong (Director of the ALCRL), and Mr Koos Smit and Mr André Cronjé (both from Exxaro).

Traditionally, the business sector has prioritised profit margins at the expense of biodiversity conservation. With new thinking and advice on the right conditions, businesses can actually function profitably and in harmony with nature. The challenge is how to achieve this. This programme seeks answers to the question.

The aim of the programme is, after three years of implementation, to see collective leadership and responsibility applied and enhanced in biodiversity conservation and sustainability in South Africa. Another aim is to profile the programme as a living example of a successful and sustainable partnership between the science and business sectors in South Africa, with great potential for replication.

continued on page 78

The programme has an interdisciplinary research and collaboration role and increases knowledge on business and biodiversity. It also seeks to establish relevant education programmes at the University of Pretoria by introducing short courses for role-players at national level and supervising postgraduate students at master's and doctoral levels. Through strategic advocacy initiatives, the implementation of the programme will facilitate the mainstreaming of the knowledge generated into the public policy and business domains in order to enhance the impetus for change.

The golden thread running through the programme is the paradigm that businesses and biodiversity are not necessarily the strangers they have traditionally been considered to be. Nowadays, they have to be viewed as two systems that can co-exist in harmony if the right conditions are provided. It is predicted that, two decades from now, businesses are likely to be more disappointed by the things they didn't do than by the things they did. Through this programme, all role-players are urged to take action; to research and identify workable solutions and to take responsible action now.

## MPhil specialising in Internal Auditing



At the Institute of Internal Auditors' annual international conference in Boston were (front, from left): Prof Philna Coetzee of the Department of Auditing, and Prof Glenn Sumners, Ms Lydia Lafleur and Prof Jared Soileau of the Louisiana State University's Centre for Internal Auditing. At the back is Mr Rudrik du Bruyn of the Department of Auditing.

The Department of Auditing's Centre for Internal Audit Excellence has launched a new master's degree programme, the MPhil specialising in Internal Auditing.

A formal function to officially launch the programme was hosted by the Department of Auditing in June 2012.

The MPhil in Internal Auditing will be presented in cooperation with the Gordon Institute of Business Science (GIBS) and the Erasmus School of Accounting and Assurance in the Netherlands. The Centre of Internal Audit Excellence is financially supported by Absa.

As a financial institution, Absa notes that there is an increased worldwide demand for professional internal



Attendees at the formal launch of the new MPhil in Internal Auditing (from left): Prof Niek Schoeman (then Acting Dean of the Faculty of Economic and Management Sciences), Prof Philna Coetzee of the Department of Auditing, Prof Cheryl De la Rey, (Vice-Chancellor and Principal of the University of Pretoria), Prof Nick Binedell, (Dean of the Gordon Institute of Business Science (GIBS)), Mrs Celestine Mund (Senior Director at Ernst & Young and Chairperson of the Advisory Board to the Centre for Internal Audit Excellence), Prof Carolina Koornhof (Executive Director of the University of Pretoria), and Dr Claudelle von Eck (CEO of the Institute of Internal Auditors (South Africa)).

auditors owing to the scarcity of auditing skills, especially at a senior level where individuals are required to not only be extraordinary internal auditors, but to hold their own in various other spheres in any organisation. This degree aims to equip senior internal auditors through a multidisciplinary approach with the latest skills and knowledge to fulfil a leadership role in the internal audit profession.

The MPhil is the first coursework master's degree specialising in the field of internal auditing in South Africa. Candidates enrolled for this degree will receive expert training from some of the best South African and European internal auditors and business academics.

The new MPhil degree was promoted at the Institute of Internal Auditor's annual international conference in Boston, which took place in July 2012. It was attended by approximately 3 000 internal auditors from across the globe. Prof Philna Coetzee and Mr Rudrik du Bruyn represented the Department of Auditing at the conference.

The MPhil is aimed at senior internal auditors, and the conference organisers allowed the Department to recruit international students for the degree and also network with internal audit practitioners and academics from all over the world.

## Faculty staff awarded

Eight staff members of the Faculty of Economic and Management Sciences received Education Innovation awards from the University of Pretoria in 2012. They were rewarded at the annual Education Innovation Awards gala evening that took place in October last year. The aim of the awards is to acknowledge exceptional contributions to education innovation by staff of the University.

Dr Melanie Wiese and Dr Gené van Heerden of the Department of Marketing Management received a Laureate Award. This team's teaching approach was not just exciting, but also well thought through and based on literature findings.

They modelled their teaching approach for the subjects Strategic Marketing and Services Marketing in the honours programme loosely on the concept of the television show *The apprentice*. Challenges were linked to themes related to the essence of their specific subject matter, but also provided "real-life" challenges for the students to solve, thus emphasising experiential learning.

A series of challenges were given to student teams and their marks depended on the team's performance as judged by the clients (companies), lecturer and other teams. In these subjects, students are required to determine what they need to learn and promote their academic independence in order to solve each challenge. The challenges are not revealed until the client comes to class or the class visits the client, which creates an element of surprise, excitement and anticipation. This teaching approach engages

and motivates students by providing real-world problems in a short time frame and develops creative problem-solving, time management and teamwork skills.

A further advantage of this teaching approach is that students get the opportunity to network with companies and to establish possible job opportunities. The majority of the students were very positive about the new teaching approach.



Dr Melanie Wiese (right) and Dr Gené van Heerden (left) of the Department of Marketing Management received a Laureate Award for being the most enthusiastic teaching team.

Ms Lanise van Eck and Ms Louwtjie Venter of the Department of Accounting Sciences received an Award Certificate for the reflective and adaptive nature of their intervention with students that resulted in students improving their marks. What impressed the most, is that they also implemented different types of interventions to assist students.

Dr Reyno Seymore of the Department of Economics received an Award Certificate for being an excellent teacher with a caring approach, who responded to the changing needs of his students. The ideas and metaphors he used to explain inaccessible content were very impressive.

Prof Yvonne du Plessis and Ms Christa Smit of the Department of Human Resource Management received an Award Certificate for a very good innovation that was based on a sound theoretical framework. Evidence was presented that confirmed that loop learning works well and the strategy used for the final assessment was excellent.

Prof Stephen Coetzee of the Department of Accounting received an Award Certificate for an innovation that could be considered a good initiator of change in accounting teaching, especially in the approach to financial reporting. The use of social media like YouTube and Facebook was commendable and has presented opportunities for further development in the future.

In order to be nominated for an Education Innovation Award, a staff member should be



Ms Lanise van Eck (left) and Ms Louwtjie Venter (right) of the Department of Accounting Sciences received an Award Certificate for the reflective and adaptive nature of their intervention with students.



Prof Yvonne du Plessis (left) and Ms Christa Smit (right) of the Department of Human Resource Management received an Award Certificate for a good innovation based on a sound theoretical framework.

**continued on page 82**



Dr Reyno Seymore (right) of the Department of Economics received an Award Certificate for being an excellent teacher.

responsible for an innovative development that has resulted in improvements to the quality of the student learning environment. "Innovation" can include the development of new practices or products and/or modification to or adoption of existing practices or products in a discipline or across faculties at the University, or in the community. Standard teaching practice should



Prof Stephen Coetzee (right) of the Department of Accounting received an Award Certificate for an innovation that could be considered a good initiator of change in accounting teaching.

convincingly be exceeded and evidence of sustainability, positive impact and acceptance should be provided.

## Departments externally evaluated

Two departments in the Faculty of Economic and Management Sciences underwent external evaluations at the beginning of 2012. The Department of Taxation had an external evaluation in February 2012, and in April 2012, it was the turn of the Department of Financial Management.

The purpose of an external evaluation is to further a department's academic excellence and creativity by means of self-evaluation and benchmarking its programmes against those of other excellent and reputable national and international academic institutions. The foundation of academic reviews is an in-depth self-evaluation report that departments under

review must complete. The quality criteria used during this self-analysis is to a large extent based on the programme accreditation criteria the Higher Education Quality Committee describes, and is further supplemented by programme- or unit-specific requirements.

Each department is evaluated every six years. This ensures that academic programmes continue to meet institutional,



The panel of evaluators for the Department of Financial Management (from left): Prof Stuart McChlery (Glasgow Caledonian University, UK), Prof Henco van Schalkwyk (Head of the Department of Financial Management), Ms Prem Govender (Mosswick Investments (Pty) Ltd, South Africa) and Prof Gideon Els (University of Johannesburg).

regional and national requirements, and that the academic programmes and programme outcomes are aligned with the University of Pretoria's vision, mission, strategic goals and values. The evaluations also determine the degree to which departments are fulfilling their research and community service functions.

The panel of evaluators is largely determined by a joint effort between the department to be evaluated and the Quality Unit of the University of Pretoria. The findings of the panel of evaluators take the form of a review report that is prepared by the evaluation panel. This report is sent to the Dean of the Faculty of Economic and Management Sciences, the Quality Unit at the University of Pretoria and the Committee of Vice-Principals. The findings are used to assist



The panel of evaluators for the Department of Taxation (from left): Prof Peter Surtees (University of Cape Town), Prof Amanda Singleton (Nelson Mandela Metropolitan University), Prof Kevin Holland (University of Southampton) and Prof Chris Evans (University of New South Wales).

the department under review to draw up an improvement plan.

The panel of evaluators for the Department of Financial Management were Prof Stuart McChlery from Glasgow Caledonian University in the UK, Prof Gideon Els from the University of Johannesburg and Ms Prem Govender from Mosswick Investments (Pty) Ltd, South Africa.

The evaluators for the Department of Taxation were Prof Peter Surtees from the University of Cape Town, Prof Amanda Singleton from the Nelson Mandela Metropolitan University, Prof Chris Evans from the University of New South Wales, Australia, and Prof Kevin Holland from the University of Southampton, UK.

The Department's evaluation ended with public lectures that were presented by Prof Evans and Prof Holland. They compared recent tax reform proposals in Australia, the United Kingdom and New Zealand and discussed the theory and practice of taxation influences on the market in venture capital trust stocks.

## University of Pretoria team competes in CFA Institute Research Challenge

Five BComHons (Financial Management) students of the University of Pretoria, won the South African leg of the CFA Institute® Research Challenge. They thus advanced to the Europe, Middle East and Africa (EMEA) regional final. This part of the competition took place at the Barbican Centre in London, during March last year. This part of the competition hosted 24 teams from EMEA, where only one team could earn the EMEA regional winner title, and allow them to advance to the global finals that took place in New York, USA, in April 2012.

The CFA Institute® Research Challenge is a global competition that tests the analytical, valuation, report-writing and presentation skills of university students. The challenge brings students, investment industry professionals, publicly traded companies and corporate sponsors together on a local, regional, and global level for a world competition. In order to promote best practices in equity research and company analysis, students research, analyse and report on a company as if they are practising analysts.



From left: Ms Moira Mabalane (a staff member in the Department of Financial Management and the team's faculty advisor) with the BComHons (Financial Management) students who competed in the Europe, Middle East and Africa (EMEA) Regional CFA Institute® Research Challenge, Christopher Nel, Zainab Bhamjee, Marc Steinhobel, Sumaya Aziz and Christopher Harmse.

Acting as UP's analysts, Sumaya Aziz, Zainab Bhamjee, Christopher Harmse, Christopher Nel and Marc Steinhobel researched and presented the company analysis and their findings on the subject company Bidvest to a panel of industry experts. The team fared extremely well against their fellow competitors. They were accompanied by Ms Moira Mabalane, a staff member in the Department of Financial Management, who was the team's faculty advisor.

Business and finance students participating in the CFA Institute Research Challenge have the opportunity to interact with investment professionals and top firms while gaining real-

world experience in equity analysis, sell-side research report-writing, and presentation skills.

The Stockholm School of Economics of Switzerland clinched the title of EMEA regional winners. Commenting on the event, Nitin Mehta, Managing Director of the CFA Institute (EMEA), said: "Now in its sixth year, the IRC has brought together a record number of 3 000 students from 55 countries and 700 universities worldwide, making this competition more exciting than ever before, and we are proud to be able to strengthen relationships between students, faculties and the industry."

"The overall experience was great. A lot of hard work went into the challenge and the preparation was extensive, but the opportunity in itself was rewarding," said Ms Mabalane.

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## Students exposed to actual marketing challenges

A new practical component was added to the Strategic Management module of the BComHons (Marketing Management) course. The module aims to expose students to actual marketing problems in industry and to generate solutions through a series of group challenges.

In March 2012, registered students for this course visited the Atterbury Theatre at the Lynnwood Bridge Mall in Pretoria, where they received valuable insight from Ms Paulette Reyneke, the theatre manager, about the managing and marketing of a theatre. The general marketing problem of the Atterbury Theatre is that its facilities are not utilised during weekdays. The students had to suggest ways to optimise the

use of the facilities during these days and also indicate how they would market their ideas.

The focus of the new module is to create opportunities for challenging students to apply their knowledge of a particular marketing topic in a real-life situation that presents actual problems. Students are exposed to practical, industry problems that require them to apply strategic marketing principles in a creative way.



Ms Paulette Reyneke (middle) (Manager of the Atterbury Theatre) with BComHons (Marketing Management) students who visited the theatre at the Lynnwood Bridge Mall in Pretoria (from left): Prudence Brown, Ismarie Swanepoel, Leoni Swart, Chantal Marnewick, Kristi Bester, Adam Szytoko, Leane van Tonder, Sine Allie, Michelle Alves, Andrea Goncalves, Maxine dos Santos, Tania Goncalves and Yolisa Jaffa.

The objective is to better prepare students for the marketplace, to give them an opportunity to gain practical experience and to provide them with networking opportunities.

The Atterbury Theatre was chosen for this component, because it was one of five business partners that were willing to take part in the

challenges by accommodating students at their premises, as well as being part of the panel to evaluate students' suggestions.

The students presented their marketing ideas and possible solutions to the Atterbury Theatre management team as part of their final assessment.

# Young entrepreneurs meet at networking evening

The University of Pretoria Business Incubator (UPBI), located in the Department of Business Management, held the first of a series of network evenings for young entrepreneurs last year. It was attended by 75 entrepreneurs. Representatives of the Small Enterprise Development Agency and Softstart Business and Technology Incubator (SBTI) were also present. The evening was characterised by inspiring presentations and networking opportunities for young entrepreneurs.

The guest speaker was Prof Gideon Nieman, former Head of the Department of Business Management. As an esteemed academic and highly successful entrepreneur, Prof Nieman gave a presentation entitled "From business plan to start-up". His presentation dealt with numerous factors regarding a new start-up. These included high levels of uncertainty and stress, personal sacrifice, the entrepreneurial mindset, hidden costs and dealing with failure. Finally, he encouraged those present to take a mindset

leap and become aware of the window of opportunity to start a business. He encouraged youthful entrepreneurs to take risks, as they can afford failure and recover from it. The young entrepreneurs in the audience were given the opportunity to question him and the most popular question of the evening revolved around how to evaluate an opportunity and get started.



Dr Alex Antonites, Head of the University of Pretoria Business Incubator (standing left), at the network session for young entrepreneurs.

Three successful student entrepreneurs also presented their businesses to the audience – clear evidence that showed that students can be successful in creating innovative and high-potential start-ups.

The purpose of these network evenings, which will be hosted by the UPBI once a month, is to introduce young entrepreneur clients to the world of entrepreneurship

and business. It also introduces them to the importance of networking in overcoming barriers, such as raising funds, skills shortages and obtaining advice. These network evenings furthermore serve as a platform for energising entrepreneurs and providing them with role models.

The UPBI opened its doors in 2008, with Dr Alex Antonites as Head of the Incubator.

Softstart Business and Technology Incubator provided the initial funding and operational assistance. A strong focus is placed on entrepreneurs with an information and communication orientation, but it is also open to any student with a business idea, who is enrolled at the University of Pretoria. The UPBI provides much-needed infrastructure and specialised coaching to aspiring entrepreneurs, based on the fundamentals of the entrepreneurial process.

## Career days prepare students for the workplace

The Communication Management Division hosted its first ever Career Day in September 2012. The purpose of the event was to give final-year BCom (Communication Management) and BComHons (Communication Management) students a glimpse of the realities of the workplace.

The Communication Management Division has close ties with industry, and professional associations and experts are regularly invited to speak at lectures. The guests who participated in the Career Day included entrepreneurs in the field of corporate communication, the Public Relations and Communication Management Association of Southern Africa, as well as alumni who have made their mark in consulting firms or corporate companies. The message from all the presentations was to “be passionate and pursue excellence”. Students had the opportunity to speak to the guests and find out what happens in the industry.



Final-year BCom Option: Supply Chain Management students (from left): Pierre Meilboom, Wayne Haylett and Marnus Koekemoer. They attended the 3<sup>rd</sup> Annual Supply Chain Management and Logistics Career Day.



Final-year BCom (Communication Management) and BComHons (Communication Management) students at the Career Day hosted by the Communication Management Division.

Based on the success of the first event and the feedback from students, it will become an annual event for graduating BCom (Communication Management) students.

The Department of Business Management's Unit for Supply Chain Management and the Graduate Career Office of the University of Pretoria also hosted a career preparation seminar for second- and third-year BCom Option: Supply Chain Management and BComHons (Business Management) students in July 2012. The event took place in the Sanlam Auditorium on the Hatfield Campus of the University of Pretoria.

The seminar commenced with a presentation by Mrs Liezl Smith, current President of the Association for Operations Management of Southern Africa, on what it takes to be a successful supply chain

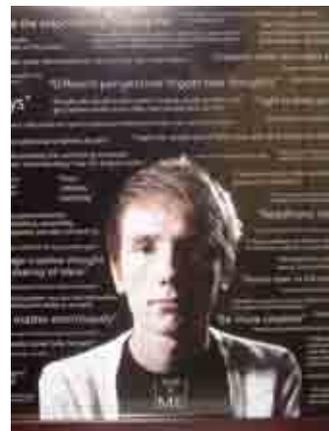
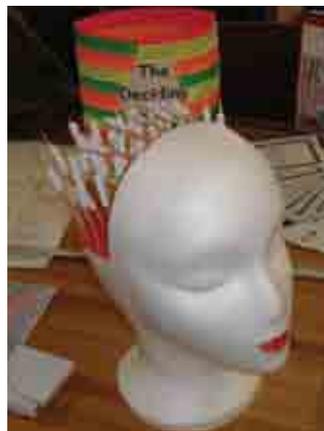
manager in today's ever-changing competitive industry. This was followed by short presentations on career opportunities by companies such as South African Breweries, Accenture, Colgate Palmolive, Massmart, Brand House, Imperial Logistics, Reckitt Benckiser, Kelloggs and Blue Strata Trading. Other vocational societies that took part in the programme were the Chartered Institute of Logistics and Transport, and the Chartered Institute of Purchasing and Supply.

The seminar concluded with a finger lunch where students had the opportunity to network with the speakers and company representatives.

This type of event is critical in helping senior students understand the dynamic nature of the workplace, the professional requirements, networking, the most important issues in preparing for job interviews, as well as the finer points related to preparing their CVs.

# Students are taught how to do research

Experience has shown that accounting, finance and financial management students find it difficult to put their minds to doing research.



BCom (Financial Sciences) students were requested to do assignments that express new thinking and ideas on their disciplines and research.

**P**rof Daan Gouws of the Department of Financial Management identified three possible causes for students' lack of ability to express themselves in research:

- They do not read intellectually stimulating books. Standing on the shoulders of giants may trigger the mind to go beyond what is known, or to consider what is meaningful in life.
- Their ability to reflect and think creatively is seriously impaired by what they think they know. Creative thinking is the ultimate human resource. Breakthroughs then come spontaneously.

- Their ability to articulate and represent thoughts in a format that would catch the attention of users or readers is not well developed. Students are addicted to numbers and find it very difficult to explain financial concepts and constructs in their own words.

In order to combat these realities, the students studying towards a BCom (Financial Sciences) degree were given assignments to develop their research abilities. The first of the assignments focused on giving students an opportunity to be free from conformed practices and undertake a journey of discovery into the secret corners of their minds.

They were instructed to construct a portfolio of 50 relevant and profound quotations from an accounting, finance

or financial management book or any trans-disciplinary book that offers new thinking ideas on their disciplines or on research. In this assignment, candidates were also challenged to present their portfolio in a creative way. Creative thinking of any kind requires more than just knowing where

to look things up. One has to know they are there before one needs them. "My philosophy is based on the following truth: Learning is what you do when you don't know what to do. Candidates must explore the unknown and be the source of their own discoveries and creations. This will impact positively on their research skills," says Prof Gouws.

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## BComHons (Tourism Management) students work on tourism issues in Botswana

The BComHons (Tourism Management) students undertook an educational excursion to the Okavango Delta in Botswana in September last year. The project was facilitated by Mr Cyril Francis, Dr Felicite Fairer-Wessels and Dr Anneli Douglas, all staff members of the former Department of Tourism Management.

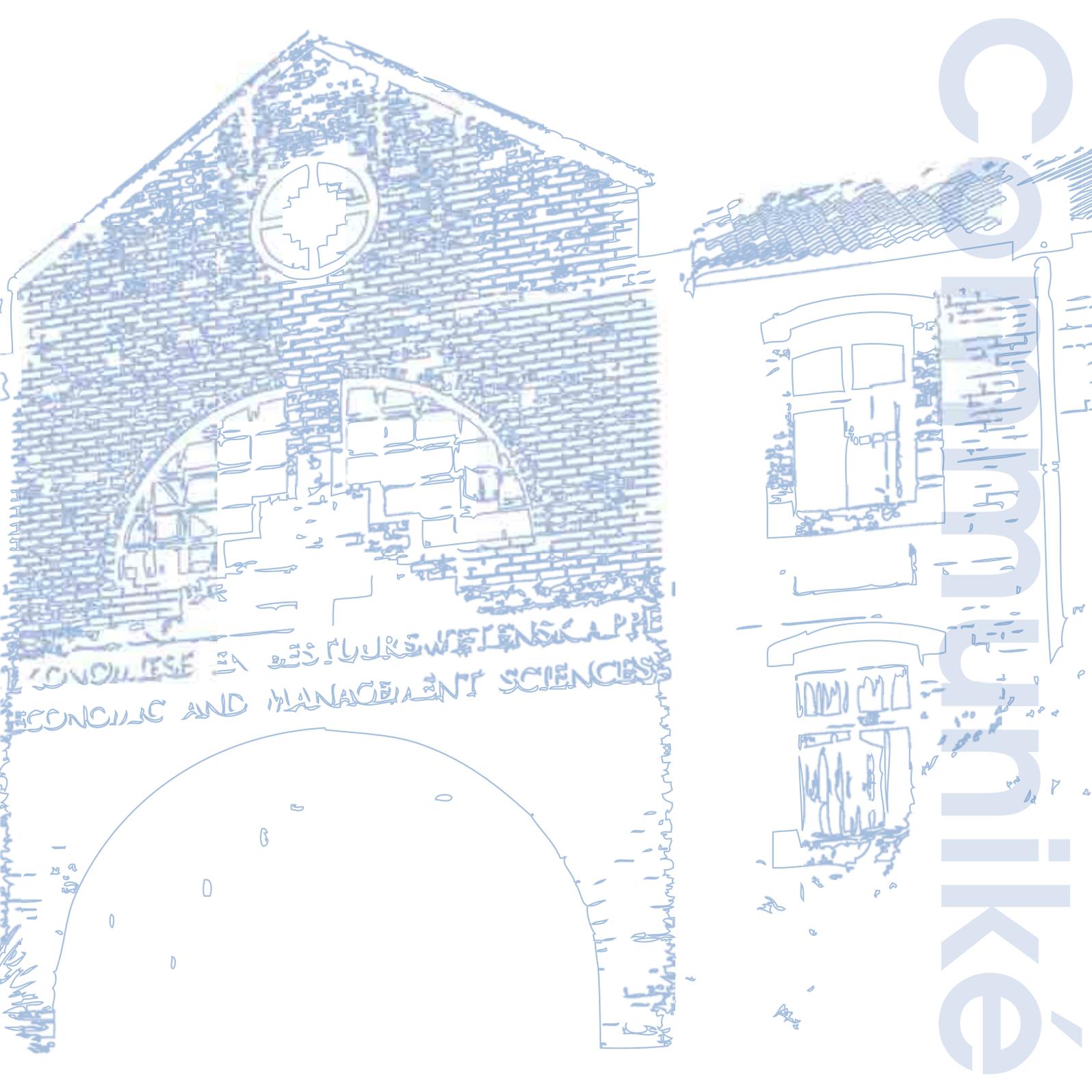
They prepared various desk-related projects on tourism issues in the Maun and Delta region before leaving to do the practical part of the project in the area. The fieldwork allowed the students to gain exposure to major attractions, such as the Moremi Game Reserve and the Okavango Delta.

They also had meetings with tourism stakeholders, and presented the findings of their research at a seminar in Maun. The excursion was undertaken with the assistance of Island Safari Lodge, which sponsored the accommodation costs of the students.



BComHons (Tourism Management) students during their educational excursion in Botswana.





CONOMISE IN **WISSENSCHAFTLICHE**  
ECONOMIC AND MANAGEMENT SCIENCES

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