

Communiké

Leadership Staff Research Partnerships and Community Engagement Students Teaching

FAKULTEIT EKONOMIESE EN BESTUURSWETENSAPPE | FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

2011



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1908 - 2008



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA
Faculty of Economic and Management
Sciences

Communiqué is issued by the Faculty of Economic and Management Sciences, University of Pretoria.

Alumni and stakeholders of the Faculty of Economic and Management Sciences receives *Communiqué* free of charge.

Opinions that are expressed in this publication are not necessarily the opinions of the Faculty.



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PRODUCTION

ChilliDesign 012 332 3833

PRINTING

Seriti Printers 012 333 9757

ACKNOWLEDGEMENT

The Faculty of Economic and Management Sciences would like to express its sincere thanks to all who contributed to the publication.



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LEADERSHIP



LEADERSHIP

From the Dean's desk



Prof Jan van Heerden, Acting Dean: Faculty of Economic and Management Sciences.

I had the privilege to serve as Acting Dean of the Faculty of Economic and Management Sciences for eleven months during 2011. At the end of this exciting term I realise that the Dean's office is at the centre of much activity –

close to the heartbeat of the Faculty.

The year 2011 was a highly successful year in many respects for both the staff and students of the Faculty.

The Faculty Plan for 2012 was aligned with the University of Pretoria's 2012-2025 Strategic Plan. We are focusing on more research outputs of a higher quality, as well as more and better international collaboration. We are also working towards recruiting top students that will result in delivering top graduates to the market. The articles in the 2011 *Communiqué* are clear evidence that the Faculty is already implementing this plan successfully.

Research support flourished under the leadership of Prof Stella Nkomo, Chairperson of the Research Committee. Research outputs grew in number and quality and a record

number of National Research Foundation (NRF) rating applications were submitted at the end of 2011. We are extremely proud of all the young and upcoming researchers who have achieved excellent results during 2011.

The Faculty of Economic and Management Sciences made great strides forward in teaching and learning and embarked on a road of aligning the degree programmes offered by the Faculty with South African Qualifications Authority (SAQA) and National Qualifications Framework (NQF) requirements. This all happened under the leadership of Prof Karel Stanz, Chairperson of the Teaching and Learning Committee, and Mrs Alet Carstens, our Head of Student Administration.

After months of planning and negotiating, the Department of Economics moved into the "Tukkiewerf" building. This move created much needed space in the Faculty's building to allow for growth in strategic

academic areas in the medium to long term.

The year 2011 was surely not without its difficulties. The University of Pretoria switched to a new administrative system, which brought about many challenges for the staff members and more specifically the administrative staff of the Faculty. Yet they persevered and concurred.

I could continue to list the numerous highlights of 2011, but I invite you to read this publication to learn more about the activities, successes and achievements of the staff and students of the Faculty of Economic and Management Sciences.

I would like to express my appreciation to the members of staff and students who have contributed to this edition of *Communiqué*. I would also like to thank the staff members of the Faculty of Economic and Management Sciences for their support during my eleven months in the Dean's office. It was a privilege to work with all of you!



Inaugural Address of Prof Steven Koch



Left to right: Prof Cheryl de la Rey, Vice-Chancellor and Principal of the University of Pretoria, Prof Steven Koch, Head of the Department of Economics and Prof Jan van Heerden, Acting Dean of the Faculty of Economic and Management Sciences.

Prof Steven Koch, Head of the Department of Economics, delivered his inaugural address during March 2011. The title of the inaugural address was "A Tale of Two Samples: Observations and Counterfactuals for the Evaluation of Economic Policy".

In his address, Prof Koch focused on the canonical selection problem in microeconometrics according to Roy's (1951) model. He also discussed the recent review of the Department of Economics as well as its response to the review, descri-

bing the Department's pillars of quality research, quality teaching and impactful marketing that are to be underpinned by a new educational anchor in the Department. He concluded his address by challenging the Department of Economics to think beyond what is known to appropriately deal with the changing environment, maintain the Department's core activities and increase its contribution to society and knowledge creation.

Prof Koch was born in Superior, Wisconsin, in the USA. He completed a Bachelor of Arts degree in Economics with a minor in Russian Studies

at Oregon State University in Corallis. Thereafter he enrolled at the Pennsylvania State University where he completed a Master of Arts degree in Economics and a PhD in Economics. The title of the thesis was "Essays on intertemporal complementarity and market structure."

In the course of his career, Prof Koch has acted as a consultant for, among others, Eli-Lilly and Co., the South African Department of Labour, the European Department of Labour, the South African Competition Commission, the South African Reserve Bank and Discovery Health. His primary research interest is health economics although he also undertakes research in household economics, labour economics, industrial organisation and sports economics.

Prof Koch states the following on his vision for the Department of Economics: "Describing the vision is somewhat complicated. However, I think there are a few rather simple goals. Our Depart-

ment can be the best economics department in South Africa; more importantly, it should be. Not only that, it should also be highly respected world wide. In order to get there, we will develop and raise our core competence in both applied microeconomics and applied macroeconomics, and, since we live in a middle-income developing country, we will not forsake issues related to development. In particular, our goal is to leverage our comparative locational advantage – proximity to South African policy-makers and financial institutions – to contribute to the development of sound economic policy for South Africa and other countries on the continent."

As Head of the Department of Economics, Prof Koch is of the opinion that the Department faces the major challenge of improving the research profile of the Department, both locally and internationally, as well as improving postgraduate programmes, especially the PhD programme.

A time to celebrate

Most people are familiar with the well-known saying “nothing is certain but death and taxes”. Recently somebody adjusted this saying to “nothing is certain but death and taxes and change”. Change was also true for the School of Financial Sciences and occurred with the establishment of the first independent Department of Taxation at the University of Pretoria on 1 January 2002.

The Department was established with the objective of developing the discipline of taxation, contributing to different professional programmes and focusing on research and post-graduate studies. Prof Carolina Koornhof was the first acting head of the newly established Department during 2002 and

2003. Prof Madeleine Stiglingh was appointed as head of the Department since December 2003. Two extraordinary professors were appointed in the Department. The first was Prof Lilla Stack from Rhodes University, who was appointed from January 2005, and the second was the Department's first

doctoral student, Prof Ruanda Oberholzer, who was appointed from January 2010. These professors assisted with PhD supervision and also supported and mentored the staff of the Department with their research endeavours. The staff of the Department since grew from seven academic lecturers and two administrative assistants to sixteen academic lecturers and three administrative assistants.

The period from 2002 to 2011 was characterised particularly by the development of new Taxation programmes. An honours degree in Taxation, aimed at enabling students to apply their tax knowledge in practice, was launched in 2007. In 2009 the BCom

degree with specialisation in Taxation had its first intake of students – a first in South Africa. This interdisciplinary degree is very strongly anchored in the legal, economics and financial disciplines and serves as a first step in the journey of becoming a professional tax practitioner. To supplement the already successful master's degree in Taxation, a PhD in Taxation was developed with the first students registered at the start of 2011. The quality of the research conducted by students under the guidance of the Department's staff is emphasised by the fact that one of the master's students won the Deneys Reitz prize in 2008. The Department delivered two successful doctoral candidates and one of them, Prof Madeleine Stiglingh, received the Deneys Reitz award for the best tax research on a doctoral level in the country in 2009. The Department won prizes every year since the Deneys Reitz competition was launched,



Staff members of the Department of Taxation at the ten-year anniversary function.



LEADERSHIP

but in the second year, three of the four finalists came from the Department of Taxation, which is indeed something to be proud of.

The Department contributes towards the training of internal auditors, financial managers and chartered accountants. The students studying towards becoming chartered accountants have a very good track record with regard to the taxation questions in the qualifying examination.

The Department is also actively involved in continuous education and, apart from the formal certificate programmes, also trains employees of BDO, Ernst & Young, Escom, KPMG, PKF and SARS, as well as the members of SAICA and SAIT.

One of the focus areas of the newly established Department was tax-related research. The research output of the Department has grown over the last decade and the staff contributed to 36 refereed and accredited publications and presented papers at 31 local and interna-

tional conferences. A highlight worth mentioning is that Prof Ruanda Oberholzer received the best paper award at the 2003 SAAA Central Gauteng Regional Conference held in Kroonstad.

The Department of Health, in conjunction with the Council for Medical Schemes, has been engaged in a consultative process with stakeholders on how to implement a Risk Equalisation Fund (REF) for medical schemes in South Africa. The REF plays a central role in the ultimate implementation of the Social Health Insurance in South Africa. During 2004 Prof Madeleine Stiglingh had been one of seven persons of the Subsidy Consultative Task Team assisting the Department of Health and preparing this report. Prof Stiglingh also received a best paper award for a paper which she co-authored with Prof Elmar Venter at the 2005 SAAA Central Gauteng Regional Conference held at the University of the Witwatersrand. During

2006, Mrs Sharon Smulders, a senior lecturer in the Department of Taxation, did a tax practitioners survey under the supervision of the World Bank Group at the request of the Department of National Treasury and SARS. The aim of the survey was to establish the tax compliance burden for small and medium-sized enterprises in South Africa. The results of this research were instrumental to various subsequent policy decisions.

Apart from the presentation of papers at conferences and the publication of research in academic and scientific journals, the lecturers from the Department of Taxation are involved in authoring various highly regarded tax textbooks. These include *A Student's Approach to Income tax; Deceased Estates; E-Commerce in Practice; Silke: South African Income Tax; The tax work book; and Taxation of Individuals Simplified*.

The Department of Taxation celebrated its ten-year annivers-

ary at the Woodhill Country Club on 12 May 2011. A prize-giving function for top performers with well-known economist Mr Mike Schüssler as guest speaker formed part of the function. The evening was appropriately themed "*Tax to the Future*" and guests were entertained with a trip from past to future.

Although the Department of Taxation is still relatively young, it has firmly established itself in the tax environment. Well-known and respected by both the business and academic community, the Department is recognised as a leader in its field. Looking back at the first decade of the Department of Taxation's existence, Winston Churchill's words comes to mind: "This is not the end. It is not even the beginning of the end. But it is, perhaps, the end of the beginning." The Department of Taxation is therefore looking forward to partner with all its stakeholders to take the "*Tax to the Future*".

Prof Koornhof takes up position in executive

On 22 March 2011 the Faculty of Economic and Management Sciences, took leave of Professor Carolina Koornhof, former Dean of the Faculty of Economic and Management Sciences.



Prof Carolina Koornhof, former Dean of the Faculty of Economic and Management Sciences.

The function took place in the UP Conference Centre and was attended by the Vice-Chancellor and Principal of the University of Pretoria, Prof Cheryl de la Rey, as well as other members of the University Executive. Prof Koornhof took up the position of Executive Director (Finance and Business Initiatives) at the University of Pretoria from 1 April 2011.

Prof Koornhof, a Tuks alumna and the first woman to be

appointed a professor in the Department of Accounting, also became the first female dean of the Faculty of Economic and Management Sciences.

Her long-standing association with this Faculty began when she worked at the Graduate School of Management during school holidays. Later, whilst completing her studies, she also worked as research assistant in the Department of Accounting. Her father, Professor Aad Zevenbergen, was Director of the Bureau of Financial Analysis at the University of Pretoria's Graduate School from 1967 to 1991.

Professor Koornhof's academic career at UP commenced when the degrees BCom Accounting, BCom Hons and CTA were conferred on her. She qualified as a chartered accountant and completed her articles with KPMG (then still known as

Aiken & Carter), where she was later appointed group audit manager. She obtained the degree MCom Accounting with distinction from the University of the Witwatersrand, but maintains (with a meaningful smile) that a pepper steak lured her back to Tuks, where she obtained her doctorate in Accounting Sciences. She completed the Advanced Management Programme at Harvard University in 2007.

Her research findings were published in the form of articles in accredited and professional journals, and she participated in various research projects. She is co-author of the books *Fundamental Accounting* and *Descriptive Accounting* and serves on numerous academic and professional boards. She is also the Vice President of the Afrikaanse Handelsinstituut (AHI).

Under Prof Koornhof's leadership, the South African Commerce Deans Association (SACDA) was established at the University of Pretoria in October 2008. Prof Koornhof was the founder-member of SACDA. She implemented the committee system in the Faculty, which proved to be successful in terms of governance, efficiency and participation, with special reference to the Advisory Committee of the Faculty. B-rated researchers were appointed under her governance, resulting in an increase in the research output of the Faculty. Many more highlights can be mentioned, such as the implementation of scarce skills allowances and the international recognition of professional programmes. Needless to say, Prof Koornhof left an indelible mark on the Faculty of Economic and Management Sciences.



A visit by the Advisory Board

The heads of departments in the Faculty of Economic and Management Sciences and members of the Faculty's Advisory Board met during October 2011 to discuss issues regarding education, research and community engagement in the Faculty of Economic and Management Sciences.

The Advisory Board of the Faculty consists of at least 10 nominated members who are active in the public and private sector and provide input towards improved governance. Its main purpose is to advise the Faculty on strategic issues and provides input and feedback on academic offerings. The advice is aimed at positioning the Faculty optimally and ensuring that the academic standards of the Faculty, its departments and committees meet the quality



Prof Jan van Heerden, Acting Dean of the Faculty of Economic and Management Sciences with members of the Advisory Board of the Faculty. From left to right: Mr Jeff van Rooyen, Dr Claudelle von Eck, Prof Jan van Heerden,, Dr Anna Mokgokong and Mr Russel Loubser.

and relevancy requirements as expected by the private and public sector. The Advisory Board meets at least twice a year and gives advice on the strategic plans and present initiatives of the Faculty, the performance of the Faculty and any other matter on which the Faculty wishes to gain advice.

The Advisory Board of the Faculty currently consists of ten members, namely Dr Steve Booysen (Director of various boards), Mr Russel Loubser (JSE CEO), Dr Iraj Abedian (Pan African CEO), Dr Johan van Zyl (Toyota CEO), Mr Rudolph Gouws (Rand Merchant Bank Chief Economist), Mr Jeff

van Rooyen (Uranus CEO), Mr Freeman Nomvalo (Accountant General), Dr Anna Mokgokong (Community Investment Holdings Chairperson), Dr Namane Magau (Director of companies) and Prof Shirley Zinn (Ned-bank Chief Human Resources Officer).



STAFF





The Department of Auditing bids farewell to Prof Dieter Gloeck

Professor Dieter Gloeck, an extraordinary Professor at the Department of Auditing retired at the end of May 2011 after a career of 26 years at the University of Pretoria. Professor Gloeck made numerous contributions both to the University and to the auditing profession during his career.

Prof Gloeck was the first winner of the Southern African Institute of Government Auditors (SAIGA) prestigious Research Award. The public sector, and government auditing in particular, has undergone radical reforms in recent years and the accountability arrangements in South Africa's public sector rate amongst the best in the world

today. Against the abovementioned background, SAIGA identified the need to institute a Research Award which would periodically acknowledge a researcher who has made a substantial and consistent contribution towards government auditing in Southern Africa and the country's government auditing profession through scholarly endeavours in research and related activities over a sustained period of time. The Award strives to encourage, support and reward independent research, discourse and contributions that advance government auditing and accountability.

The Institute invited nominations from a wide audience, including academics, public sector staff, consultants, re-



Prof Dieter Gloeck (left) of the Department of Auditing with Ms Yvonne Yapi, SAIGA Council Member.

searchers and professionals of various professional bodies. After evaluating the submissions, a panel of international experts, comprising of academics and senior government auditors, then made a recommendation to the Council of the Institute, which endorsed the Award Panel's decision. The nomination of any SAIGA office bearer disqualifies that person from participating in the evaluation process relating to the Award.

A synopsis of the work of the first recipient of the SAIGA

Research Award follows: Prof Dieter Gloeck holds a doctorate in Auditing and is registered with numerous professional bodies. He is a Chartered Accountant (SA), a Registered Auditor and Registered Government Auditor (RGA).

He has presented more than 70 papers at local, national and international conferences and events addressing topics on accounting, auditing, public accountability, public sector financial management and

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educational themes. He is author, co-author and editor of 32 books on professional literature, auditing education and related topics. His publications also include over 360 scientific and semi-scientific articles in the academic, professional and lay press on topics of accounting, auditing and educational matters.

He has been active, serving on many professional bodies, including the Public Accountants and Auditors Board, the South African Institute of Chartered Accountants and the Southern African Institute of Government Auditors. He is currently the Executive President of SAIGA and serves on numerous committees of the Institute.

Prof Goeck also received the Presidential Award of the Institute of Commercial and Financial Accountants of Southern Africa (now SAIPA) for extraordinary contributions in respect of research and the development of the accounting profession

in Southern Africa, as well as the PricewaterhouseCoopers Research Prize for the best article published in the refereed research journal *The Southern African Journal of Accountability and Auditing Research* (SAJAAR) and is member of the editorial board of various national and international scientific journals.

In receiving the Award, Prof Goeck pointed out that the advances in accountability in the public sector have to a large extent passed unnoticed, possibly because they were overshadowed by more sensational issues such as public sector fraud and corruption cases, which captured the imagination of both the public and the media. From a research point of view, the greater openness and transparency in the public sector made it far easier to conduct research and obtain information in general to support one's research findings.

Prof Herman de Jager, Head of the Department of Auditing

and editor of the Institute's accredited journal SAJAAR referred to the pioneering work done by Professor Goeck in developing a unique qualification for the government auditor and to support this with state-of-the-art research. "Research should be the basis of all professional activities and the government auditing profession has benefited greatly from scholarly activities which also provided the necessary independence" says Prof De Jager.

Not only is Professor Goeck an exceptional researcher, but he also won the award for Best Lecturer a number of times. Various Auditing textbooks were published under his editorship and he played a major part in establishing the Southern African Institute of Government Auditors (SAIGA) and developing the Registered Government Auditor (RGA) qualification for public sector auditors.

Awards for Excellence

Every year the Emerald Literati Network invites each journal's editorial team to nominate what they believe has been an outstanding article and up to three highly commended articles from the previous 12 months of publication.



Prof Stella Nkomo of the Department of Human Resource Management.



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An article co-authored by Prof Stella Nkomo of the Department of Human Resource Management received an Emerald Literature Highly Commended Award at the Academy of Management annual meeting held in San Antonio, Texas in August 2011. The article entitled "Gender role stereotypes and requisite management characteristics: The case of South Africa" was published in the *Gender in Management: An International Journal*.

The award-winning papers are chosen following consultation amongst each journal's editorial team, many of whom are eminent academics or managers. Prof Nkomo's article was elected as one of the most impressive pieces of scholarship the editorial team had reviewed throughout 2010.

The article compares the perceptions of the think manager – think male hypothesis among black and white male and female managers in South Africa. The study found

that male managers in the study believed men were more likely to possess successful managerial characteristics compared to women. On the other hand, women managers in the study did not hold this perception, with black women managers strongly endorsing the belief that women possess necessary managerial characteristics. This is the first study of its kind in South Africa and suggests women still encounter the challenge of overcoming stereotypical beliefs about their suitability for managerial roles. Additionally, organisations in South Africa should make efforts to ensure women's self-beliefs are matched by their male counterparts.

Achievements of staff members



Prof Karel Stanz, President Elect of SIOPSA; Nadene Venter, Past President, Prof Gary Latham, former President of SIOP (USA); Dr James Outtz, CEO of Outtz & Associates (USA) and David Leigh, MD of SHL Group.

President Elect of SIOPSA

The Society for Industrial and Organisational Psychology in South Africa's (SIOPSA's) 14th Annual Conference was held at the CSIR Conference Centre in Pretoria from 26 to 27 July 2011.

At the Conference, Prof Karel Stanz, Head of the Department of Human Resource Management, was elected as President Elect of SIOPSA and will take office at the next annual general

meeting in July 2012. This SIOPSA annual general meeting will take place during the 30th International Congress of Psychology, the first to be held in Africa, and is organised by the National Research Foundation of South Africa and the Psychological Society of South Africa, in partnership with key South African universities and the psychological associations of neighbouring countries.

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President of the Public Relations Institute of Southern Africa (PRISA)



Prof Ronel Rensburg, President of the Public Relations Institute of Southern Africa (PRISA).

Prof Ronel Rensburg has been elected as the President of the Public Relations Institute of Southern Africa (PRISA) for 2011/2012. The inauguration took place in June 2011 during the gala dinner of PRISA's annual conference at the International Convention Centre (ICC) in Durban.

PRISA is – at 55 years – one of the oldest professional associations of its kind in the world and is a member association of the Global Alliance of Associations for Public Relations and

Communication Management (GA). Prof Rensburg is also a board member of the GA.

As President of PRISA, Prof Rensburg strives to unite academia and the profession, and promises to further promote PRISA and the reputation of public relations and communication management practice, theory and research in sub-Saharan Africa.

Accepted for the OCIS Doctoral Consortium

Ms Estelle de Beer, a lecturer in the Department of Marketing and Communication Management, has been accepted into the OCIS (Organizational Communication and Information Sciences) Doctoral Consortium during 2011. She also received a grant from the National Science Foundation of the United States of America to attend this Consortium.

Estelle de Beer is currently finalising her doctoral thesis, entitled "A grounded theory analysis of the reconceptualisation of communication



Estelle de Beer of the Department of Marketing and Communication Management.

management on a strategic level". She is completing this PhD (Communication Management) under the supervision of Prof Ronel Rensburg and Prof Mervyn King SC. Estelle has also been instrumental in the drafting of Chapter 8, on governing stakeholder relationships, in the King III Report on Corporate Governance for South Africa.

First South African to be appointed to the Board of IFITT

Professor Berendien Lubbe from the Department of Tourism Management has been appointed to the Board of the International Federation for IT and Travel and

Tourism (IFITT). She is the first South African to be appointed to the Board of this prestigious organisation. IFITT provides an eTourism knowledge hub for tourism and technology experts in industry and academia and is one of the world's oldest tourism and technology non-profit organisations.

In January 2011, Prof Berendien Lubbe also chaired the PhD workshop at the 18th annual ENTER Conference in Innsbruck, Austria. This workshop



Prof Berendien Lubbe of the Department of Tourism Management.

attracts top doctoral researchers from around the world who are currently working on innovative topics in information technology in travel and tourism.



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Gené van Heerden returns to the Department of Marketing and Communication Management



Gené van Heerden, staff member of the Department of Marketing and Communication Management.

Dr Gené van Heerden returned to the Department of Marketing and Communication Management in June 2011, leaving behind her job as Assistant Director of Specialised

Degree Programmes at the Erasmus University Rotterdam's School of Management, in the Netherlands.

In this capacity at one of the top ranked business schools in Europe, Gené discovered the important role of diversity and leadership in an academic environment and also had the opportunity to experience it. She travelled to India, Japan, London and other European cities where she represented the School and its various programmes.

During her stay in Europe she successfully completed and defended her PhD, entitled "Communicating and collaborating in new media - Wiki's, social networks and blogs.

A qualitative and quantitative approach", at the Lulea University of Technology in Sweden. Her specific interests include technology driven communication and consumer generated communication.

Gené believes that the exposure to a variety of academic environments has sensitised her to look at life from a number of different perspectives, knowing that there is seldom only one way of doing things. "As scholars we need to utilise the world as a primary text and embrace the opportunity to continue to learn from it and from one another", says Gené.

In memoriam



The late Prof Deon Wilson.

Prof Deon Wilson, a beloved colleague in the Department of Tourism Management and previously with the Department of Geography at the University of Pretoria, passed away after a courageous battle with cancer.

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"His friendliness, caring nature, optimism and courage in the face of adversity will continue to serve as a source of inspiration to his colleagues and students", says Prof Ernie Heath, Head of the Department of Tourism Management.

Prof Deon Wilson joined the Department of Tourism Management in 1999 and his areas of specialisation were ecotourism and community-based tourism. He mentored many master's and doctoral students over the years and delivered the first PhD in the Department of Tourism Management. He also worked very closely with Prof Jarkko Saarinen, from the University of Oulu in Finland, one of the leading professors in ecotourism globally.

Prof Wilson is sorely missed by all the staff members of the Department of Tourism Management, but his memory lives on.

South African guest lecturer wins best teaching award



Prof Ernie Heath (left), receiving his Teaching Award for 2010/2011 from Prof Felix Herle at the Bremen University of Applied Sciences.

Prof Heath presented modules in strategic tourism marketing as part of the MBA International Tourism Management programme, which attracts students from more than 20 countries around the world. He has also

previously received international recognition for his work in tourism education and tourism management from the United Nations World Tourism Organization (UNWTO), the Indian Ocean Tourism Organization

Prof Ernie Heath, Head of the Department of Tourism Management, received the Best Teacher Award for 2010/2011 for excellent teaching in the field of graduate business studies in the MBA Programme Master in International Tourism Management from the International Graduate Center at the Bremen University of Applied Sciences, Germany, where he lectured as a visiting professor.

(IOTO), the Tourism Society of Britain, SKÅL International and Destination Marketing Association International (DMAI).



PhD study bursary and research in Europe

In early 2011, Braam Lowies of the Department of Fincancial Management was awarded the SAVUSA SKILL PhD study bursary.

This bursary is awarded to selected PhD candidates to study in the Netherlands for up to six months. Braam visited the Netherlands during May and June last year, where he did work in his research field with Radboud University in Nijmegen, Free University in Amsterdam and the Amsterdam School of Real Estate.

Braam's research during this trip involved behavioural aspects and patterns as it relates to decision making in the property fund management industry. The work delivered a great number of positive outcomes, one of which involved an invitation from the Amsterdam School of Real Estate to assist them with the



Braam Lowies of the Department of Fincancial Management.

development of a curriculum in behavioural real estate decision making upon completion of his PhD.

During his time in Europe, Braam also presented his preliminary research at the European Real Estate Society's 6th Annual

Conference in Eindhoven, as well as at the Multinational Fincance's 18th Annual Conference in Rome, Italy.

2011 also saw Braam becoming a professional member as a registered Chartered Surveyor with the Royal Institute of Chartered Surveyors (RICS). The Institute, based in London, UK, is a sought-after international professional body with strict membership criteria that provides the benchmark for property professionalism.

To obtain his membership, Braam had to distinct himself in the areas of surveying, property development, property management, property valuation and property investment and finance. He did so with distinction through his Master of Science degree.

Braam also had to show significant contributions towards academic research and teaching in the fields of property

finance, corporate finance and the built environment. He will remain a RICS member for as long as he keeps contributing to the industry.

As a MRICS (professional member of the RICS), Braam can become involved in property development projects and academic research. In practice he specialises in financial feasibility studies while in his academic capacity he focuses on behavioural finance as it pertains to the property industry.

Braam is currently working towards the completion of his PhD in financial management sciences. The core of his research entails behavioural aspects in a descriptive nature and how it interacts and interferes with normative decision models in property investment decision making.

STAFF

A leader of note



Prof Riel Franzsen, Director of the African Tax Institute at the University of Pretoria.

Prof Riël Franzsen, Director of the African Tax Institute (ATI) at the University of Pretoria and situated in the Department of Economics, is without doubt a person to take note of. Not only has the ATI excelled under his leadership, but he is also an extraordinary academic with of a long list of academic qualifications, research projects, publications and a well-established international academic and professional network.

Prof Franzsen was born in Pretoria and obtained a BLC degree in 1981 and a LLB degree in 1983, both from the University of Pretoria. Thereafter he completed a Certificate in Tax Law at the University of South Africa in 1985 and obtained a LLD degree from the University of Stellenbosch in 1990 with a thesis entitled "A Critical Legal Analysis of Transfer Duty in South Africa". He has also been admitted as an advocate of the High Court of South Africa. During his academic career, Prof Franzsen has lectured on donations tax, estate duty, income tax, transfer duty, value-added tax, insurance law and general principles of the law of contract at undergraduate level, and property and land taxes, law and taxation, transfer duty, donations tax and estate duty at postgraduate level. He has also acted as supervisor or external examiner for a number of doctoral theses and master's dissertations. Prof

Franzsen's research enjoys considerable international recognition. He is presently a National Research Foundation (NRF) B-rated researcher. His research areas include land and property taxes, real estate transfer taxes, local government finances and governance structures.

In 1991, Prof Franzsen won the South African Fiscal Association award for the best tax-related doctoral thesis in South Africa. He was awarded a David C Lincoln Fellowship from the Lincoln Institute of Land Policy from 2001 to 2003. Two of his doctoral students have since also won similar awards, Prof Lynette Olivier (UJ) in 1994 and Dr Elzette Muller (UP) in 2011.

Many national and international publications have flowed from his pen and he has delivered more than 80 papers at national and international conferences. He is also the author of a number of chapters in local textbooks and international books for the subject specialist. Prof Franzsen's professional or

government consultancies include consultancies for the World Bank in Tanzania and Uganda (2002-2004), Booz & Co and the Government of Egypt on the new property tax legislation in Egypt (December 2009 to January 2010), GIZ on a new draft law on local government sources of revenue for Rwanda (2010), fiscal decentralisation in Indonesia (2011) and local government revenue enhancement in Tanzania (2011 and 2012).

He is also actively involved in community service and acts as instructor and coordinator in the presentation of short courses for tax officials locally and also internationally on behalf of the Lincoln Institute of Land Policy and the IMF. Non-academic activities include membership of the governing body of UNICA School for Learners with Autism (2005-2007) and acting as a director of Lethabo le Khutso (a section 21 Company responsible for managing a facility for adults with autism) from 2009.



STAFF

The history of the ATI dates back to efforts by the International Tax Program (the "ITP") at Harvard Law School in the United States to establish a tax institute in Africa. The establishment thereof eventually came to fruition through the efforts of Prof Eric Zolt (Director of the ITP from 2001 to 2003), Prof Niek Schoeman (Department of Economics, University of Pretoria) and Prof Franzsen. The Southern African Tax Institute (SATI) was launched on Sunday, 23 June 2002, with the then Minister of Finance of South Africa, Mr Trevor Manuel, delivering the keynote address. On Monday, 24 June 2002, SATI commenced with its first capacity-building initiative. Over a period of four weeks SATI offered five modules in the first SATI Winter Programme in Taxation. Since the 2002 Winter Programme in Taxation in 2002, SATI annually offered a Winter Programme in Taxation – regularly adding new modules and attracting participation from as far afield as North-east and

West Africa. Although administratively located within the Department of Economics at the University of Pretoria, SATI – in essence – existed virtually. With the expansion of its influence sphere and increasing popularity of its capacity-building initiatives as well as the conclusion of the joint-venture contract with the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) in 2006, it became evident that the time had arrived to formally institutionalise SATI at the University of Pretoria. Prof Franzsen, who acted as SATI's Executive Director since 2002, resigned as professor in Mercantile Law at the University of South Africa to take up the position as the first, full-time Director of the ATI from 1 July 2007.

Since its inception in 2002, more than 1 300 officials from more than 25 African countries have participated in one or more of the SATI or ATI capacity-development courses, workshops or conferences.

Award for exceptional services

Ms Alette Carstens, Assistant Director: Student Administration of the Faculty of Economic and Management Sciences, received the Dux Docens Award from the Student Representative Council (SRC) for exceptional services rendered to the student community of the University of Pretoria. The Award was presented to her at a SRC dinner in November 2011.



Alette Carstens, Assistant Director of Student Administration in the Faculty of Economic and Management Sciences.

The Award is given for exceptional service delivered to the student community as identified by students. Alette knew that she was nominated for something but this award came as a surprise as it is the highest award issued by the SRC. Apparently there were several nominees but the vote was unanimous in her favour. She felt very humble when she was told that she was

the receiver of the Award.

To the question of what she did to receive the Award, Alette answered: "I deliver service with a smile! I walk the extra mile for each and every student regardless of race, creed and everything else."

Surely a Dux Docens person!



STUDENTS





STUDENTS

Outstanding achievements honoured



The group of students who received the 2011 Dean's List Award.

The Acting Dean of the Faculty of Economic and Management Sciences, Prof Jan van Heerden, hosted a cocktail function in honour of 47 students on the 2011 Dean's List.

The prestigious Dean's List of the Faculty of Economic and Management Sciences was implemented in 2008. In order to be one of the selected students on the Dean's List, a student must have an outstanding academic record. Undergraduate students must achieve an average of 85% or more in their first,

second and third years of study and did not repeat any modules.

Honours students must achieve an average of 80% or more and fulltime students must complete the degree in one year. Part time students have two years to complete their studies. Master's students must achieve an average of 75% or above and their studies must be completed in the minimum prescribed time.

The Faculty is proud of the academic achievements of its students. Prof Van Heerden awarded the students with certificates and gift vouchers.

Thuthuka Graduation 2011

Proud Thuthuka-students, their families and staff members of the Faculty of Economic and Management Sciences, celebrated together on 14 April 2011, as the students graduated from the University of Pretoria.

received their BCom Honours in Accounting Sciences degree and the Certificate in the Theory of Accountancy (CTA).

Mr Moses Kgosana, the CEO of KPMG, who is also a trustee of the Thuthuka Bursary Fund, Mrs Chantyl Mulder, Senior Executive: Professional Development, Transformation and Growth at SAICA and Mr Nthato Selebi, the Thuthuka Bursary Fund Project Director, were among the distinguished guests at the function.

The Thuthuka students

It was a time of excitement and rejoicing. Forty-six students received their BCom(Accounting Sciences) degree – the first step towards becoming a Chartered Accountant. Another 21 students were even a step closer and

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Proud Thuthuka students celebrated the student's graduation.

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have consistently achieved outstanding results throughout their studies and are excellent ambassadors for the Thuthuka programme and the University of Pretoria.

Gabriel Tenene, Manager of the Trainee Auditor Scheme at the Auditor-General of South Africa (AGSA), also visited the University in order to hand over certificates of excellence to Lebogang Madumo and Olivia Nyembe after they passed the South African Institute of Chartered Accounts Qualifying Examination 1 (QE 1).

Lebogang and Olivia were

both part of the first group of UP Thuthuka students in 2007. They are currently doing their academic traineeship at UP's Department of Accounting and will join the AGSA as second-year trainees in 2012. They are also both currently enrolled for a Master's in Accounting at the University. The Department of Accounting and the AGSA are both very proud of these two young ladies' achievements.

The AGSA is also a major sponsor of the Thuthuka Bursary Fund, which places 50 students at the University of Pretoria annually to study to become chartered accountants (SA).



From left to right: Chanette Haasbroek and Sonnette Smith (the University of Pretoria Thuthuka Programme Managers), Gabriel Tenene (Auditor-General), Lebogang Madumo, Marteli Hattingh (senior lecturer in the Department of Accounting), Olivia Nyembe and Prof Elmar Venter (professor in the Department of Accounting).

TUKS finalists in the annual Budget Speech Competition

Three UP students were finalists in the 2010 Ned-bank and Old Mutual Budget Speech Competition. These students, Karlien Ferreira, Loren Koutsouvelis and Francois Stofberg, were among ten undergraduate finalists, chosen from over 200 national undergraduate entries, in this year's competition.

As finalists, they won a trip to Cape Town which, among the highlights, included listening to the Minister of Finance in Parliament delivering his Budget Speech on 23 February 2011 and attending a banquet afterwards. At the banquet, the students had the opportunity



Mr Dirk Scholtz (back right) with the UP finalists.



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to meet and interact with top government officials and several South African business leaders. Two of these finalists are presently postgraduate students in the Department of Economics.

The Budget Speech Competition is a combined annual initiative by Nedbank and Old Mutual that sets out to identify and nurture exceptional talent in the next generation of economists, decision-makers and thinkers. Students from all universities across South Africa can enter by submitting an essay on a particular topic through their university convenor. The convenor for all entries of the University of Pretoria is the Department of Economics. Generous cash prizes are also awarded to the three top essays in the postgraduate and undergraduate categories. The Minister of Finance launched the 2011 competition at a gala dinner after the Budget Speech.

The MPhil(Taxation) pays dividends

From 11 to 29 July 2011, 12 students of the Class of 2011 ATI Master's in Taxation were on campus for their second block-week session for the academic year. These face-to-face sessions form an integral part of the teaching and learning in respect of the seven modules the MPhil(Taxation) students must complete in the first year of this two-year degree programme. This session was held in the Leadership Centre in the Economics and Management Sciences Building.

Over the three-week period the following international experts were instructors: Prof Sijbren Cnossen (Maastricht University and an extraordinary Professor in the Department of Economics and ATI Advisory Board member) and Dr Pierre-Pascal Gendron (from Canada) for Value-Added Taxation, Dr William McCluskey (University of Ulster, Northern Ireland) and Prof Roy Bahl (Georgia State University and an extraordinary Professor in the Department of Economics) for Sub-National Taxation and Dr Brian Arnold (Ontario, Canada) for Current Issues in Taxation. The following South African instructors



Dr Brian Arnold, Dr William McCluskey and Prof Roy Bahl, instructors involved in the MPhil (Taxation) programme.

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were used: Prof Riël Franzsen and Dr Elzette Muller (University of Pretoria) as well as Mr Riaan de Lange and Mr Ron van der Merwe (South African Revenue Service).

In 2012 the students will undertake tax-related research and draft a mini-dissertation as part-fulfilment of the MPhil degree. The research component will commence with the research colloquium in early March where, in the presence of their peers and probable supervisors, they will present and defend their research proposals.

At a graduation ceremony



Nteboheleng Pule (left), Prof Riël Franzsen (ATI Director and supervisor for their mini-dissertations) and Lijuan Wang (right).

of the University of Pretoria held on 7 April 2011, MPhil(Taxation) degrees were awarded to the first two students who completed the ATI's Master's Programme of Taxation. These two graduates were part of the first ATI master's class who started the two-year programme in 2009.

The ATI is very proud of Nteboheleng Pule (Lesotho) and Lijuan Wang (South Africa). Nteboheleng is an employee of the Lesotho Revenue Authority and Lijuan works for the South African Revenue Service. Lijuan received her degree with distinction.

MC Experience awarded

MC Experience, the student society of all registered BCom(Marketing and Communication Management) students in the Faculty of Economic and Management Sciences, was awarded the Best Sub-society of the Year award for 2010/2011 by *Commercii*, the student house of the Faculty of Economic and Management Sciences. The society topped seven other competing societies in the Faculty.

The Faculty strives to create a quality student life and to develop well-rounded students, driven by sound values and capable of solving problems independently. The Faculty therefore encourages the establishment of Faculty student societies.

2011 was a very busy year for MC Experience. The society

organised and managed a range of events, including an excursion to the SABC and SAB, as well as the hosting of a workshop on how to prepare and write a curriculum vitae. They also organised a community engagement outreach to Eleos, a non-profitable organisation in Pretoria West and visited the Ezazi Primary School in Mamelodi during October 2011. The visit formed part of the Mamelodi outreach community engagement project. During their visit, the students had lots of fun playing games with the children, painting their faces, having a singing and dancing competition and making a banner with everyone's hand prints. Sweets packs, along with goodwill packages that were filled with stationary and face cloths (all contributed by staff and students of the Faculty), were handed out to the learners. The experience not only touched



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2011 Executive committee members of MC Experience, the student society of BCom(Marketing and Communication Management) students.



Members of MC Experience, the student society for BCom(Marketing and Communication Management) with children of the Ezazi Primary School in Mamelodi.

the students' lives, but their hearts as well.

Most importantly, MC Experience also hosted a very successful student conference entitled 360 Degrees of the Corporate World. In MC Experience's case, it is very true when they say that "you reap what you sow". Hats off to the team!



RESEARCH





RESEARCH

The Faculty active at Conferences

4th International Conference on Public Administration

The School of Public Management and Administration hosted the 4th International Conference on Public Administration. The

"Leadership, governance and policy in the public sector". The Conference was opened by the Vice-Chancellor and Principal of the University of Pretoria, Prof Cheryl de la Rey. Other esteemed guest speakers



Delegates attending the 4th International Conference on Public Administration.

Conference took place on the Hatfield Campus of the University of Pretoria.

More than 40 papers were presented over the two days, based on the theme of

included the Minister of Higher Education, Dr Blade Nzimande, the Minister of Public Service and Administration, Mr Richard Baloyi and the Gauteng MEC for Finance, Mr Mandla Nkomfe.

International Association for Accounting Education & Research (IAAER) conference

The Department of Taxation at the University of Pretoria delivered nine papers at the International Association for Accounting Education & Research (IAAER) conference that was held in conjunction with the South African Accounting Association in George. The conference theme was "Accounting education's role in enhancing sustainable business driven by professional and ethical business leaders".

This was the first time ever that this conference was hosted in South Africa. The Department was responsible for 50% of all the tax-related papers presented at the conference and Prof Madeleine Stiglingh, Head of the Department of Taxation, received the South African Institute of Tax Practitioners' best tax paper award for her paper entitled "A conceptual e-service quality model for the South African tax collection agency".



Mrs Liza Coetzee (left), Mrs Karen Stark (middle) and Prof Madeleine Stiglingh (right).

Department of Tourism Management active at Slovenia Tourism Conference

The Department of Tourism Management contributed at various levels during the 4th Advances in Tourism Marketing Conference held in Maribor, Slovenia, during September 2011. Two PhD candidates of the Department, Mrs Elizabeth Kruger and

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From left to right: Dr Marius Potgieter (Tshwane University of Technology), Mrs Leane Grobbelaar (Tshwane University of Technology and Tourism Management PhD Candidate at the University of Pretoria), Prof Ernie Heath and Mrs Elizabeth Kruger (Tourism Management PhD Candidate at the University of Pretoria) taking a break during the Conference.

Mrs Leane Grobbelaar, participated in the PhD colloquium that preceded the Conference. Mrs Kruger's PhD proposal, which she presented at the colloquium, was well received, as was the paper entitled "Leveraging mega-events as a strategic element of destination marketing: a 2010 FIFA World Cup™ host city perspective", which Elizabeth and Prof Heath presented during the Confe-

rence. Prof Heath, who was also a member of the Scientific Committee for the Conference, as well as a session chairman, also received recognition as a Best PhD Seminar Supervisor during the PhD colloquium.

New large class pedagogy

Dr Ingrid le Roux, a senior lecturer in the Department of Business Management,

presented a paper at the 3rd World Conference on Educational Science at the Bahcesehir University in Istanbul, Turkey, during February 2011.

The paper dealt with new large class pedagogy and focused on teaching and learning interventions done in an introductory course to Business Management for the Accounting Sciences and Investment Management students in the Faculty of Economic and Management Sciences.

First-year students arrive at university expecting to continue their education with the outdated learning skills that previously served them well, skills that are poorly aligned to the exit-level outcomes required for responding to the changing needs of the business world.

An array of activities to address a whole-brain perspective to learning and teaching was administered. The whole-brain thinking model as a framework was used to analyse how students perceive

their current thinking preference. Activities that are feasible for implementation in a large class were introduced. The rationale of the different thinking preferences is explained by discussing the whole-brain model as well as the activities associated with each preference. Typical learning activities for each preference were also explored.

A mixed methodology was used. Firstly, student learning methods were investigated



Dr Ingrid le Roux of the Department of Business Management.



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through open-ended questions and analysed qualitatively. Secondly, the students' thinking preferences were investigated by administering selected thinking preferences items. After completion of the course, a quantitative instrument was rated by the students for appropriateness of the respective learning activities (five-point Likert scale). The results identified patterns between approaches and thinking preferences through factor analysis and a Duncan critical range test.

All accepted papers of the Conference have been published in the *Procedia-Social and Behavioural Science Journal* and has been indexed in the Science Direct, Scopus, Thomson Reuters Conference Proceedings Citation Index (ISI Web of Science). Dr le Roux's paper on new large class pedagogy was selected for publishing in the abovementioned journal.

The biggest gift ever

Astrid Schmulian and Stephen Coetzee, both staff members of the Department of Accounting, received the biggest present they could ever have wished for when they received notice that their manuscript, entitled "A critical analysis of the pedagogical approach employed in an introductory course to IFRS", has been accepted for publication in *Issues in Accounting Education*.

Astrid and Stephen were absolutely over the moon, given that *Issues in Accounting Education (IAE)* is generally regarded as the top Accounting Education Journal in the world. It is an A-rated journal on the ABDC list and the official accounting education research journal of the American Accounting Association (AAA).

Their paper, through case analysis employing analytical autoethnography, investigated the pedagogical approach employed in an introductory course to IFRS. The analysis reflected the teacher-centred orientation of the pedagogy employed, despite warnings in the literature that such an approach may be inappropriate in educating future accounting professionals. The adopted approach has, however, contributed to the success of alumni in the professional accountancy examinations. Further, these graduates' technical proficiency ensures they are almost immediately productive in the real world. Whether these graduates have been provided with an adequate foundation for long-term career success is however debatable.

According to Astrid and Stephen, the feedback that they received after their presentation of this paper in a concurrent

session at the 2011 AAA annual meeting proved invaluable. The AAA annual meeting is regarded as one of, if not the top accounting research conference internationally and presenting at this conference in a concurrent session is in itself an achievement.

Stephen was also invited in January 2011 to join the Editorial Advisory and Review Board of *IAE*. This is in addition to his appointment on the Editorial Review Board of *Accounting Education: an International Journal*, the official research journal of the International Association for Accounting Education and Research.



Stephen Coetzee and Astrid Schmulian of the Department of Accounting.

Monetary economics and macro-economic modelling workshop

The Department of Economics in the Faculty of Economic and Management Sciences, the South African Reserve Bank and Economic Research Southern Africa (ERSA) jointly hosted a workshop on monetary economics and macroeconomic modelling on 10 and 11 March 2011.

As there has been a large increase in work on macro-economic issues and modelling for the South African economy in the recent past, the focus of the workshop was to survey the work that has been done in order to analyse whether pieces of the puzzle can be made to fit together to provide a coherent picture. Since the workshop was intended as a brainstorm and overview session, the

style of presentation was short ten-minute presentations by a range of participants, followed by general discussions. A total of 18 presentations were made and subject areas covered included monetary economics, monetary policy, exchange rate determination and international economics.

A round-table discussion on monetary policy in central banking also took place, considering questions like what is the role of economic research in central banking?, what is the relationship between central banks and academia? and what do we need to improve in this relationship? Prof Nicola Viegi, South African Reserve Bank Chair in the Department of Economics, opened the discussion with a review of economic research in central banks. Prof Viegi was also the initiator and



Prof Nicola Viegi, South African Reserve Bank Chair in the Department of Economics.

organiser of the workshop. A total of 40 delegates from South African universities, national and provincial treasuries and the South African Reserve Bank attended the workshop. ERSA provided financial support to cover the travel and accommodation expenses of delegates.

Local Climate Solutions for Africa

Prof James Blignaut of the Department of Economics was invited to speak at the Local Climate Solutions for Africa 2011 Conference held in Cape Town from 27 February to 3 March. The Conference was attended by mayors and senior municipal managers from all over Africa and the central theme was "How to develop local economies in a sustainable manner".

Prof Blignaut presented a paper and assisted in a training session for municipal managers and mayors based on the outcomes of work he did for the uThukela Local Authority in KwaZulu-Natal. The title of his presentation was "Mainstreaming ecosystems and biodiversity into local municipal action: An economic development approach".



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Prof James Blignaut of the Department of Economics.

According to Prof Blignaut, local authorities are faced with a major challenge – a challenge that can be described as a fine balancing act between doing what has to be done and what needs to be done, on a single budget. Developing sustainable local municipalities in the face of poverty, the demand to improve infrastructure and environmental degradation is therefore among the most challenging assignments there could be.

“The uThukela District Municipality in South Africa is no different. This study assessed the relative importance of ecosystem goods and services delivered to this municipality and, following

that, developed an inventory of incentive mechanisms from various sources which could assist the local authority. It was found that conservation budgets, and the support thereof, tend to be limited. However, the possibility of using an ecosystem services approach towards economic development by focussing on the provisioning of affordable and quality food, water and energy at a rural level, could meet a myriad of environmental and economic objectives. Additionally, various forms of financial resources exist locally, nationally and abroad, which could be utilised to execute such a policy within a rural municipality. A suite of work packages were therefore developed to enable such implementation”, says Prof Blignaut.

The outcome of this work was a chapter written by Prof Blignaut for an upcoming book on the abovementioned case study. He was also approached by several local authorities for assistance in this regard.

Best first article published award

Dr Ruthira Naraidoo, an assistant Professor in the Department of Economics, received the JJI Middleton Award for the best first article published.



Dr Ruthira Naraidoo, a assistant Professor in the Department of Economics.

The council of the Economic Society of South Africa awarded Dr Naraidoo for his article entitled “Vicious and vitreous circles – the political economy of unemployment”, which was published in the South African Journal of Economics.

Dr Naraidoo started his academic career in 1999 as a research associate in the Economics Department at the Cardiff Business School in the UK. In 2005 he was appointed as a lecturer in Economics in the School of Economic and Management Studies at Keele University in the UK. He also lectured Economics at the University of Nottingham Ningbo in China before he took up the position in the Department of Economics at the University of Pretoria.

In 1997 he obtained a

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BSc(Economics) degree from the University of Mauritius, after which an MSc(International Economics, Banking and Finance) degree and a PhD(Economics) degree from the Cardiff Business School were bestowed upon him.

Dr Naraidoo's primary research interests lie within applied macroeconomics theories and policies, time series econometrics and labour economics, while his secondary research interests are political economics, international macroeconomics, labour economics and financial economics. He lectures macroeconomics, business economics, principles of economics and statistics for economics and finance, to name but a few, at undergraduate as well as post-graduate level. Needless to say, he also has numerous publications in the same fields.

A founder member of the South African Young Academy of Science

Prof Rangan Gupta of the Department of Economics was one of the founder members recently inaugurated into the South African Young Academy of Science (SAYAS).

SAYAS was launched in September 2011 after an incubation process that was supported by the Department of Science and Technology (DST) and the Academy of Science for South Africa (ASSAf).

Prof Gupta is a professor in the Department of Economics at the University of Pretoria. After completing a PhD degree at the University of Connecticut in the USA in May 2005, he joined the Department of Economics at the University of Pretoria as a senior lecturer in August 2005 and was promoted to associate profes-



Prof Rangan Gupta, a professor in the Department of Economics.

sor in July 2007. He secured his BSc(Honours) degree from RKMR College, Narendrapur, and an MSc degree from the University of Calcutta. His academic interests are mainly monetary theory and policy, business cycles and time-series econometrics. He has published widely in international accredited journals. He is ranked 46th on the list of young economists in

the world, as of August 2011, in a ranking system maintained by Research Papers in Economics (RePEc).

Young scientists represent the future of a country's science and technology development and their inclusion from an early stage in the processes that build a country's system of innovation is critical. After less than a year of incubation, including planning and developmental work by seven members of a working group, a cohort of 20 founding members was announced. These members come from institutions across South Africa and represent excellence in natural science and humanities.

SAYAS will provide the first platform for leading young scientists to speak as a unified and representative voice on matters that concern the careers of young scientists and issues of



importance to the South African society in general where science plays a role. Given that this group of people represents the wide diversity of young science leaders of the future, SAYAS will be a valuable resource for government and other policy-makers who are searching for ways to increase capacity and transform South African science.

This platform will allow this generation of scientists to engage directly with other scientists (younger and older) and science-based organisations, as well as government, business and society at large, in a more powerful way than would otherwise be possible. This engagement aims to stimulate and steer changes that are necessary within the science system to deal with the complex challenges facing South Africa and the world today. SAYAS will seek to provide the highest platform for engagement with government on young scientist issues in South Africa.

ATI collaborates with the Lincoln Institute of Land Policy

The African Tax Institute (ATI), situated in the Department of Economics, and the Lincoln Institute of Land Policy, based in Cambridge, Massachusetts in the United States, co-hosted a workshop on Property Taxation in Africa.

The Lincoln Institute has been funding a project on the current status of property taxes in Africa since 2007. Professor Riël Franzsen, Director of the ATI, is the project manager of this joint venture project. In this capacity he works closely with Joan Youngman, senior fellow at the Lincoln Institute, and her colleagues Sally Powers and Semida Munteanu.

Twenty four individuals from 16 countries attended the workshop that was held at Mont Fleur, near Stellenbosch. Ten ATI/

Lincoln Institute research fellows, from Cameroon, Democratic Republic of the Congo, Egypt, Eritrea, Ethiopia, Kenya, Mozambique, Sierra Leone and Zambia, presented case studies on property taxes in eighteen African countries located in North, West, Central, East and Southern Africa. Nine international property tax experts from Brazil, China, Hong Kong, the United Kingdom and the United States acted as commentators and discussants of these country studies. The President and CEO of the Lincoln Institute, Dr Gregory Ingram, and three of the Lincoln Institute's board members also participated in the workshop. One of the outcomes of this workshop is a book on the current status and future prospects of property taxation in Africa.

Prof Franzsen was also co-instructor on behalf of the Lincoln Institute of Land Policy

at the Lincoln Institute's Finance Market Value-Based Taxation of Real Property: Lessons from International Experience Workshop from 11 to 15 April 2011. This workshop, which was co-hosted by the Centre of Excellence in Finance, situated in the Slovenian Ministry of Finance, was held in Ljubljana, the beautiful capital city of Slovenia.

The workshop was attended by 29 officials from ministries of finance, land registration and valuation offices, as well as municipalities from the following countries in Central and Eastern Europe: Albania, Bosnia & Herzegovina, Czech Republic, Kosovo, Latvia, Moldova, Montenegro, Serbia and Slovenia. The instructors for this workshop came from Lithuania, Northern Ireland, Poland, South Africa and the United States.

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From left to right: Khaled Amin (Egypt), Semida Munteanu (Romania), Joan Youngman (US), Estian Calitz (SA) and Riël Franzsen (SA) at the workshop on Property Taxation in Africa that was held at Mont Fleur, near Stellenbosch.



Participants at the Lincoln Institute of Land Policy and Centre of Excellence in Finance's Market Value-Based Taxation of Real Property: Lessons from International Experience Workshop.

Prof Riël Franzsen lecturing at the Centre of Excellence in Finance in Ljubljana, Slovenia.



The Faculty shares knowledge

Research Café workshops

The Research Café, that is situated in the Department of Human Resource Management, presents workshops on relevant issues on a monthly basis to staff and students of the Faculty of Economic and Management Sciences.

One of the workshops presented at the Research Café, was done by Prof Ian Rothmann, a professor in Industrial and Organisational Psychology at the

North-West University in Vanderbijlpark. The title of the workshop was "Identifying and developing a research focus area: Lessons learned". The workshop focused on the establishment of research focus areas in the South African higher education context and was attended by staff members of the Department of Human Resource Management and the Faculty of Economic and Management Sciences.



Seated left to right: Prof Hein Brand of the Department of Human Resource Management), Prof Stella Nkomo, Chair: Department of Human Resource Management Research Café initiative, Prof Ian Rothmann, guest speaker and lecturer from the North-West University and Prof Deon Meiring of the Department of Human Resource Management. Standing: Staff members of the Faculty of Economic and Management Sciences (from left to right): Prof Nicolene Barkhuizen, Prof Yvonne du Plessis, Prof Pieter Schaap, Dr Arien Strasheim and Prof Riel Franzsen (far right).



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Professor Ype Pootinga, an emeritus professor of cross-cultural psychology at Tilburg University in the Netherlands, also presented a lecture at the Research Café on 12 April 2011.

The topic of the lecture was Defining selection fairness for the South African workplace: A professional issue for Industrial Psychologists. In his talk he argued that a fair selection procedure should not only try to maximise the utility for the employer, but also consider interests at two other levels, viz the individual applicant and the society at large. According to Prof Pootinga, over the last fifteen years the disparity in wealth between previously advantaged and previously disadvantaged groups in South Africa has been increasing rather than decreasing. Current best practices in job selection are conducive to maintaining rather than to reducing this disparity. It is argued that within such a broader framework psychometric conditions for fair assessment can be met even for a culturally

heterogeneous society. Defining broader contextual conditions for fair assessment requires consultation with various stakeholders. There is an appeal to the profession of psychologists to initiate such a consultation process.

The workshop was mainly attended by postgraduate students from the Department of Human Resource Management and industrial organisational psychologists working in industry.



Prof Stella Nkomo (left) of the Department of Human Resource Management and Prof Ype Pootinga of the Tilburg University, Netherlands.

Public lectures by Prof Prem Sikka

Prof Sikka presented two public lectures, "Accounting for Human Rights" and "The pinstriped

Mafia" on 5 October 2011 in the Department of Auditing. Both lectures were of great value to researchers, students, policy-makers and practitioners alike. Prof Sikka also talked to interested colleagues on a one-to-one basis about research issues of their choice or possible research collaboration in the future.

For the past decade senior professors in the Department of Auditing worked closely with Prof Sikka. His research, which is of a strong inter-disciplinary nature and without fear of favour, was always inspirational to the Department of Auditing. It was therefore a wonderful opportunity



Prof Sikka, professor in Accounting at the University of Essex (UK) and also Director of the Centre for Global Accountability at the University.

to share new ideas with Prof Sikka for future research.

SAPI Project to develop indigenous personality measures

The Department of Human Resource Management hosted the SAPI Project workshop on 28 and 29 March 2011. The SAPI, an acronym for South African Personality Inventory, is a project that aims to develop the indigenous personality measure for all 11 official language groups in South Africa.

The aim of the indigenous South African Personality Inventory (SAPI) is to overcome current problems facing personality measurement in South Africa. Several studies in South Africa have found that personality inventories showed weak structural equivalence across ethnic groups and often a low reliability in indigenous African groups. These psychometric problems could to some extent be attributable to language

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Attendees of the SAPI Project workshop. Front (left to right): Ms Jane Nchabeleng, Ms Refile Ramagoshi, Dr Karina De Bruin, Dr Carin Hill, Ms Brenda Bokaba, Ms Jabo Papo, Mr Velichko Valcheve, Mr Lian French. Back (left to right): Ms Thionay Morgan, Prof Chris Boonzaaier, Prof Fons van de Vijver, Dr Alewyn Nel, Prof Deon de Bruin, Prof Lionel Postumus, Ms Elke Chrystal, Mr Byron Adams, Prof Deon Meiring and Ms Genevieve Deacon.

problems for populations whose native tongue is one of South Africa's indigenous languages

An important aim of the larger project is the development of a culturally informed and psychometrically sound instrument to deal with the rich ethnic and language distribution of the South African population. The workshop focused on inputs from language and cultural experts of different institutions regarding the linguistic and cultural appropriateness of the SAPI items.

Department of Taxation presents Taxation School

To assist in bridging the gap between academic qualifications and the real world, the Department of Taxation presented a Taxation School for new employees from the tax department of KPMG.

During the 50 day intensive training course, lecturers of the Department of Taxation provided training for eight hours a day. The course ran from 17 January until 28 March 2011. The

purpose of this training course was to provide the delegates with fundamental theoretical and practical knowledge of taxation in order to assist them with

training their employees in a slightly different model over a longer period of time.



Employees from the tax department of KPMG who attended the Taxation School.

their duties at KPMG, which is one of the big four auditing and consulting firms in the world. This hands-on, real-life training empowers the delegates to be more effective in their roles as tax practitioners. The success of this course also resulted in SARS requesting the Department of Taxation to assist them in

Tuks Tourism Alumni industry workshop

Mr Cyril Francis, staff member of the Department of Tourism Management and five of the Tuks Tourism Alumni members hosted an industry workshop for 142 undergraduate and postgraduate BCom(Tourism Management) students.



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Presentations on the following topics were given during the workshop:

- starting your own business, by Antonie Wildenboer: Owner – Reservation House CC
- hospitality operations, by Franco Jordaan: General Manager – Court Classique Hotel
- travel agency operations, by Kari Wienekus: Rennies Travel
- tour operations, by Daniela Gallagher: Travel consultant – Royal African Discoveries

· venturing into Africa, by Philip van Tonder: Private consultant.

The workshop provided the students with great insight into future careers and industry. It also formed a platform for alumni of the Department to be involved in the activities of their alma mater and also to show current students the value of having a BCom(Tourism Management) qualification. More similar workshops are planned for the future.



The Tuks Tourism Alumni workshop that was hosted by the Department of Tourism Management.

Learning through the Learning Theatre

The Department of Human Resource Management in the Faculty of Economic and Management Sciences hosted a diversity workshop during the orientation period for all 2011 first-year students of the University of Pretoria.

The workshop took place in the amphitheatre on the Hatfield Campus and formed part of the A2S@UP programme for first-year students of the University.

The workshop was presented by the Learning Theatre, which specialises in the creation of interactive, entertaining and high-impact learning interventions by using drama as a communication medium. The session focus-

ed on the here and the now and the aim was to explain that one shouldn't get lost in the detail of stereotypes – their origins and the situation in South Africa. The focus should instead be on how to build better relationships. It's not about playing the blame game, but rather about building a new way of communicating. How to prevent stereotyping, how to build better relationships and being respectful of the opinions of others were also discussed during the play.

About 2 500 students attended the workshop, as did academic staff of the Faculty of Economic and Management Sciences. Similar workshops will be presented annually.



First row standing, from left: Judy Ditchfield, Muthusi Magano and Juliette Jenner from the Learning Theatre and Prof Karel Stanz from the Department of Human Resource Management.

How to write a world-class paper

A strategic objective of the Faculty of Economic and Management Sciences is to build research capacity to increase both the quality and quantity of academic research, in order to be regarded as a leading Faculty not only in South Africa, but internationally.



Prof Peter LaPlaca who presented a seminar on how to write a world-class paper.

One of the activities to pursue this purpose, was to host a seminar presented by Prof Peter LaPlace, on how to write a world-class paper.

Prof LaPlaca is Professor of Management and Marketing at the University of Hartford's Barney School of Business. He teaches graduate courses in industrial marketing, new product development and customer relations management and is the Editor-in-Chief of the journal *Industrial Marketing Management* and has served on numerous editorial review boards. Prof LaPlaca was the founding Editor of the *Journal of Business and Industrial Marketing* from 1985 to 1993 and

has written numerous articles in journals. His research interests revolve about the linkages between strategic marketing planning and field implementation in industrial companies as well as the development of service operations for industrial manufacturing companies.

The seminar was presented during May 2011 on the Hatfield campus of the University of Pretoria and was attended by more than 100 staff and post-graduate students of the Faculty of Economic and Management Sciences.

The seminar presented was compiled by several editors of Elsevier journals across all disciplines, and provided insights on the publishing process, the review process, and offered very practical do's and don'ts when international journals are target. A global perspective was given on how individual countries performed in terms of volumes submitted to journals and their success rates. In addition practical issues about writing the

paper, submitting it, the review process and how to deal with reviews were covered.

The seminar provided useful insights, especially about the finer detail regarding international publishing requirements. Attendees could relate to the information given, because Prof LaPlace himself is directly involved in the whole process. The presentation certainly added value to the attendees' understanding on article writing.



Unlocking the SAVE tourism potential of South Africa

Scientific, Academic, Volunteer and Educational (SAVE) tourism is internationally an important area for tourism growth and has a significant long-term potential for South Africa and Southern Africa. As part of a long-term strategy to unlock this potential, Prof Ernie Heath of the Department of Tourism Management, in collaboration with the George Washington University in the USA, is conducting a survey.

The purpose of this survey is to compile an inventory of volunteer- or tourist-receiving organisations that currently or potentially could service the

national and international SAVE markets. One of the envisaged outcomes of this project is to form a South African or possibly Southern African SAVE Tourism Network. The SAVE Network will seek to

- improve the flow of information about SAVE opportunities to tourists and their service providers;
- assist with the assessment of SAVE market segments and distribution channels;
- provide education and training; and
- assist destinations from the local to the regional and national levels in incorporating the SAVE approach into their tourism development and marketing strategies.

An outstanding reviewer



Mignon Reyneke of the Department of Marketing and Communication Management.

Mignon Reyneke, a senior lecturer in the Department of Marketing and Communication Management, received an award for outstanding reviewer from the *International Journal of Wine Business Research (IJWBR)*. The *International Journal of Wine Business Research* is an international journal dedicated to the recognition and

growth of the academic field of wine business, particularly management and marketing.

The purpose of the IJWBR is to provide a forum for publication of timely, rigorous, technically sound and scientific research manuscripts that focus on all business aspects of the wine industry. It strives to disseminate new knowledge, bridging the divide between scientific and professional communities. The IJWBR is essential reading for academics and practitioners involved in any aspects of wine business, teaching, or industry. The journal is specifically designed for members of the research community. It is unique in being the only vehicle that publishes the latest research in wine business and serves as a bridge between science and practice.

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Mignon received a BCom (Marketing Management) degree from the University of Pretoria and spent about five years working in industry in England, Australia and South Africa for Investec, CNN, Harrods and Morgan Stanley. She completed an MBA at Melbourne Business School (University of Melbourne, Australia) and has completed a PhD at Lulea University of Technology in Sweden. Her research interests are in marketing, specifically consumer behaviour, strategy and luxury branding, which is also the area of her PhD research.

"I am passionate about these areas of business and hope to continue my research and teaching in these areas. I hope to continue building and to maintain international connections in these areas with academics as well as practitioners in order to continue learning as much as possible",

Doctoral student awarded prestigious Norton Rose Prize

Dr Elzette Muller of the Faculty of Law at the University of Pretoria completed her doctoral studies in 2010 under the supervision of Prof Riël Franzsen, Director of the African Tax Institute, with a thesis entitled "A Framework for Wealth Transfer Taxation in South Africa".

On 10 October 2011 she was informed that her LLD thesis won the prestigious 2011 Norton Rose Tax Thesis Competition in the category for doctoral theses. The prize was awarded at a gala dinner hosted by the international law firm Norton Rose and co-sponsor, the South African Institute of Professional Accountants (SAIPA). The function was held at the Michelangelo Hotel in Sandton on 25 October 2011. The University of



Prof Riël Franzsen (left) and the prestigious 2011 Norton Rose Tax Thesis Competition winner, Dr Elzette Muller.

Pretoria – as the university that provided the supervision for the winning thesis – also received a cash prize. Prof Franzsen accepted the award on behalf of the University.

It is noteworthy that the University of Pretoria also won this award in 2010 when the Head

of the Department of Taxation, Prof Madeleine Stiglingh, won the first prize in the category for doctoral theses. Another one of Prof Franzsen's former doctoral students, Dr Thabo Legwaila, was the runner-up.



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Student Conferences

School of Public Management and Administration hosted the first Annual Undergraduate and Postgraduate Youth Conference.

The School of Public Management and Administration held its first Annual Undergraduate and Postgraduate Youth Conference at the University of Pretoria.

The Conference, which aimed to provide a platform on which students, specifically those in their third year and postgraduate year of Public Administration studies, could explore some of the critical challenges that confront the developmental state.

The theme of the Conference was "Capacity building in the developmental state". The broad range of sub-themes included "Effective policy management for efficient service delivery", "Accountability and transpa-



A student speaker at the Undergraduate and Postgraduate Youth Conference hosted by the School of Public Management and Administration.

rency in the public sector", "Leadership and governance" and "Human resource management practices".

The level of dedication and participation of the delegates was outstanding. It encouraged an environment in which future academics and practitioners of public administration could share knowledge and ideas about how effective state building can be achieved. Approximately 80 delegates attended the Conference and

was fortunate enough to listen to the keynote address delivered by the University of Pretoria's Vice-Principal of Research and Postgraduate Education, Prof Stephanie Burton, as well as a welcoming message from the Director of the School of Public Management and Administration, Prof Jerry Kuye.

The Conference was overwhelmingly successful. Similar youth conferences are being planned for the future.

Department of Auditing hosts another annual Internal Audit Conference for students

The Department of Auditing, in cooperation with Eskom, hosted the Annual Internal Audit Education and Networking Student Conference on Friday, 4 March 2011 at Gold Reef City.

The Student Conference formed part of the professional development of internal audit students. The theme for this year's conference was "Risk Management and Control".

A two-hour networking session formed part of the Conference, during which 275 internal audit students of the University of Pretoria had the opportunity to meet with representatives of well-known companies and practitioners, such as Eskom, Deloitte, Ernst & Young, Grant Thornton, IIA (SA), KPMG and PricewaterhouseCoopers.

Well-known speakers, such as Mr Linda Yanta, Eskom



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General Manager: Corporate Audit, addressed risk management and control in general and Dr Claudelle von Eck, CEO of the Institute of Internal Auditors South Africa (IIA SA) and Advisory Board member

of the Faculty of Economic and Management Sciences, motivated the delegates with a talk on the strategic imperatives for the internal audit profession.

The keynote address of the Conference was presented by Mr

Brad Sadler, the founder of Pros and Excons. At the age of 38, he was convicted of fraud and corruption totalling R50 million and was eventually sentenced to four years in prison. After serving 14 months, he was released on parole. His story reached into the lives of young men and woman when he spoke about the consequences of fraud and corruption.

The motivational speaker was Dr Cival Mills, who was in a serious car accident and was diagnosed with Locked-in Syndrome. His message was never to regard something in your personal life or career as impossible.

"The objective of the Internal Audit Education and Networking Student Conference is to provide students with a networking opportunity with well-known companies, practitioners, students from other universities and educators. The Conference forms part of the professional development of internal audit students", says Prof Herman de Jager, Head of the Department

Thuthuka 4DEF Challenge 2011

Eager and excited aspiring chartered accountants arrived at the LC de Villiers Sports Grounds' Hockey Club House for the annual 4DEF Challenge on 26 August 2011.

4DEF, a student-driven initiative, is an acronym for "For the Future." This event seeks to expand the financial and business knowledge of the Thuthuka students of the University of Pretoria through fun and exciting teamwork activities. The Challenge has grown and developed since its inception in 2009. The 2011 committee sought to introduce fresh and new ideas to make it

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BCom(Internal Audit) students attending the exhibitions at the Student Conference.

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Thuthuka students of the University of Pretoria at the annual 4DEF Challenge.

a great learning experience for the students, while having lots of fun.

The winning team had to display creativity, team work, vocalisation, self-expression, general knowledge, endurance, comprehension, intellect and physical skill in order to conquer the challenges of the day. In this regard the 4DEF Challenge plays an important role in training the CA's of the future. This year the 4DEF Challenge participants were also urged to bring canned food and clothes for the Tshwaraganang Orphanage in Hammanskraal.

The food and clothing was delivered to the Tshwaraganang

Orphanage in Hammanskraal outside Pretoria on 27 August 2011. The Orphanage is home to over 60 homeless children, some of whom are abandoned and others abused.

"Unless someone like you cares a whole awful lot, nothing is going to get better. It's not."

Dr Seuss

The students were also part of a reading project, which is running on a monthly basis at the Orphanage. They spent time reading with the children, doing puzzles, completing worksheets and playing games. This will be an ongoing project which Thuthuka students will support.

An experiential learning day

The beginning of knowledge is the discovery of something we do not understand - Frank Herbert, US science fiction novelist (1920-1986).

Saturday, 12 March 2011 was a day that first-year students registered for Financial Accounting will not easily forget. An experiential learning day was hosted by Ms Louwtjie Venter, a lecturer, and Ms Sonnette Smith, a senior lecturer in the Depart-

ment of Accounting, for students who did not have Accounting as a school subject.

The 120 students competed in teams against each other, playing a business world simulation game where team members did not necessarily know each other. This facilitated the process of getting to know each other and promoted team building in a social setting. The students were then introduced to the Commercium board game which is styled as an interactive



Students having fun during lively discussions amongst members of the different groups.



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"Monopoly" game and allows students to compete against each other while learning about business transactions. Source documents and journal entries are recorded and the game culminates in a full set of financial statements for each group.

The opportunity for students to improve their insight into and understanding of accounting forms part of an initiative to enhance first-year student learning within the Department of Accounting. Following a joint research project by the Department of Accounting and the Department for Education Innovation, measures were implemented to supplement the formal instruction, and the *Commercium* day was one of those interventions. The impact of this event will be evaluated and the results will feed into the research being done. BDO, the fifth largest accountancy network in the world, sponsored the day and many prizes for students.

Fraud and corruption risks discussed

Middle East Fraud and Corruption Summit

An international conference on fraud and corruption took place in Dubai over three days in January 2011. Delegates and speakers were amongst other from the UK, USA, Africa, Nordic and Arab speaking countries.

The focus of the conference was on the fraud and corruption risks of the United Arab Emirates. The conference consisted of plenary sessions, workshops and round table discussions. The topics covered issues such as fraud and corruption schemes and detection and prevention methodologies.

Mr Danie du Plessis, of the Department of Accounting's Unit for Forensic Accounting, also attended the conference and presented a paper on money laundering, terrorist financing

and diamonds. Money laundering consists of three phases namely placement, layering and integration. It is a method used by criminals to hide the origin of the proceeds of their criminal activities and to be able to use it openly.

The reason why this topic was chosen by the presenter is that Dubai is a free trade zone and that increases its vulnerability to the risks of money laundering and terrorist financing. South Africa is a diamond producing country and there are suspicions that Dubai is used as a conduit for the transfer of diamonds obtained illegally or the proceeds thereof. There are three aspects relating to the illegal activities attached to diamonds. It can be diamonds obtained illegally, diamonds being used in the process of laundering the proceeds of other

illegal activities or dealing in the so-called blood diamonds.

The presentation gave background to the diamond industry, Africa's role in the production of diamonds and the criminal and money laundering aspects of the diamond trade. The risks of money laundering in the diamond trade were highlighted and international best practices regarding preventative measures were provided.

The presentation at the conference gave Mr Du Plessis the opportunity to become aware of the challenges facing the particular region and to indicate to delegates what programmes the University of Pretoria has in place to support the fight against fraud and corruption.

Anti- Money Laundering Counter Terrorism Financing Conference Africa

Mr Du Plessis also gave two presentations at the First Africa Anti-Money Laundering and

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Counter Terrorist Financing Conference that took place in Sandton during November 2011. It was organised by the International Association of Certified Anti-Money Laundering Specialists and its local chapter and was attended by more than 300 delegates.

The first presentation was on effective AML investigation and the second on critical updates and expected regulatory changes that will affect South Africa.

The presentation on effective AML investigations highlighted the responsibilities of organisations where suspicions of transactions relating to money

laundering are identified. Where such transactions are identified there is a legal responsibility on certain individuals to report it to a South African statutory body, the Financial Intelligence Centre. The presentation also dealt with the investigation methodologies that could be applied to identify suspicious transactions and which would support any further actions that needed to be taken.

The second presentation highlighted the role of accountants in the anti-money laundering process in terms of international requirements and best practice. Reference was made to requirements of the Financial Action Task Force, which is the international

institution setting standards for countries regarding anti-money laundering, counter terrorist financing. A comparison was also made with the responsibilities of accountants in the United Kingdom and Europe. The conclusion of the presentation was that accountants in South Africa are not in line with international requirements and that changes in legislation can be expected.

The presentations also gave the opportunity to create an awareness of the various programmes offered by the Unit for Forensic Accounting in supporting efforts to limit the consequences of financial crime.



Mr Danie du Plessis at the Middle East Fraud and Corruption Summit in Dubai.



Business Clinic opens its doors

The Business Clinic of the University of Pretoria was officially launched on the Mamelodi Campus of the University in July 2011. The launch was attended by a number of high profile guests, under which the CEO of SEDA, Ms H Lupuwana, and Mr S Levin of the Department of Economic Development.



Mr Danie du Plessis of the Department of Accounting Sciences.

The Clinic is an initiative of the Department of Business Management in the Faculty of Economic and Management Sciences to facilitate entrepreneurship and small business development in and around the Mamelodi community. The Business Clinic will coach its



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clients through the development of their business plans and any other business problems. It will also offer services, such as the empowering of small businesses and non-profit organisations in the community through capacity-building initiatives and the understanding of small businesses. The Clinic will also offer counselling and mentoring to existing small businesses. The Business Clinic is a networking space designed to provide advice and solutions to entrepreneurs, organisations and individuals that are seeking guidance and assistance to overcome the challenges of building healthy and sustainable businesses.

Apart from the above services, the Clinic will also host workshops, conferences, non-certificate programmes, entrepreneurial training and development programmes to the community. The training will be based on the International Labour Organisation programmes of SIYB (start and improve your

business), a management-training programme with a focus on starting and improving small businesses as a strategy for creating more and better employment in developing economies and economies in transition. Through knowledge sharing, the Clinic aims to empower the public with an awareness and understanding of business, as well as empowering small businesses and non-profit organisations with the necessary knowledge and skills to operate their businesses. It will also provide the necessary assistance to small entrepreneurs during the start-up phase, the continuation phase and the expansion phase of their businesses by offering quality counselling, business advice and mentoring.

The Clinic also offers to assist existing businesses in improving the enterprise development element of their BEE scorecards through investment in the sustainability of the Clinic.

On Thursday, 24 November 2011, Prof Fenwick Huss from

Georgia State University (GSU) in the United States of America visited the Mamelodi Business Clinic.

The purpose of the visit was to discuss the incorporation of the activities of the former Ron Brown Institute (RBI) of the Faculty of Economic and Management Sciences and the transfer of the RBI's funding to the Mamelodi Business Clinic that functions under the Department of Business Management and is situated on the Mamelodi Campus of the University.

This funding would be used by the Mamelodi Business Clinic for the development and offering of training in business

and entrepreneurial skills to the local community; the placement of at least 10 entrepreneurship students at local businesses in learnerships for one year; and to create awareness of entrepreneurship and self-employment as alternatives to formal employment among schools in the Mamelodi area through entrepreneurship plays and partnerships with chambers of commerce and entrepreneurship and small business associations in the Mamelodi area.

The Faculty is looking forward to a long-standing relationship with the Georgia State University.



From left to right: Prof Giel Nieman, Prof Sibusiso Vil-Nkomo, Miss Girtle Silinda, Ms Zanele Mbeki and Mr Saul Levin.

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Visitors to the Faculty

Public lecture presented by Dr Kumi Naidoo

The Albert Luthuli Centre for Responsible Leadership hosted a public lecture on 23 August 2011 where Dr Kumi Naidoo, International Executive Director of Greenpeace, reflected on South Africa's progress towards



Dr Kumi Naidoo, International Executive Director of Greenpeace.

reaching a global climate change agreement.

The lecture was highly relevant in light of the 17th Conference of the Parties to the UN Framework Convention

on Climate Change (COP17), which was hosted in Durban during November 2011.

Brian Mdluli, CEO of the Direct Marketing Association of South Africa

The BCom(Hons)(Marketing) group had the great opportunity to welcome Brian Mdluli, CEO of the Direct Marketing Association



Dr Gené van Heerden of the Department of Marketing and Communication and Brian Mdluli.

of South Africa on 20 September 2011.

Brian shared his thoughts on the Consumer Protection Act and how it impacts the marke-



Brian Mdluli, CEO of the Direct Marketing Association of South Africa with the BCom(Hons) (Marketing) students.

ting industry. Through excellent examples he managed to encourage the students to become more knowledgeable on the law and how it affects day-to-day activities, not only as marketing students but also and very importantly as consumers.

Geoff in action in the Marketing classes

Geoff Ramm, the founder of Observational Marketing in the UK and an international marketing speaker, visited the Department of Marketing and Communication Management on 15 September 2011.

He delivered a guest lecture to the Integrated Marketing Communication students about the practical application of marketing and marketing trends across the world. The students experienced his lecture as thought-provoking and very inspiring.



Geoff Ramm, the founder of Observational Marketing in the UK and an international marketing speaker.



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Experts on supply chain management and logistics visit the Department of Business Management

Professor Sander de Leeuw from the Vrije Universiteit in Amsterdam in the Netherlands and Prof René de Koster, who is world-renowned for his research in warehousing and operations management, visited the Department of Business Management in 2011.

Prof De Leeuw presented a three-day course on Supply Chain Strategy as part of the Master Certificate Programme (EMLog) in Supply Chain Management offered by the Department of Business Management in cooperation with CE at UP. The purpose of this master certificate programme is to equip top level managers with the skills to participate in strategic management of the supply chain within a multi-disciplinary team. The programme is aimed at providing highly skilled managers with concep-



René de Koster, a professor of Logistics and Operations Management in the Rotterdam School of Management at the Erasmus University in the Netherlands.



Professor Sander de Leeuw from the Vrije Universiteit in Amsterdam in the Netherlands.

tual and strategic skills in a field where critical shortages exist at this level.

The target market for this master certificate programme includes senior management in areas of integrated supply chain management, operations management and distribution and marketing management.

Prof De Leeuw is an associate professor at the Vrije Universiteit and specialises in supply chain management, a field of business in which he has over fifteen years of teaching, research and consulting experience

Prof De Koster presented a three-day course on facility layout and design, warehouse operations and reverse logistics to participants of the Master Certificate Programme (EMLog) in Supply Chain Management offered by the Department of Business Management in cooperation with CE at UP.

Advanced CGE Modelling Course

Prof Jan van Heerden, together with Prof Mark Horridge and Louise Roos from Monash University in Melbourne, presented an Advanced CGE Modelling Course in Stellenbosch from 24 to 28 January 2011.

The course was sponsored by Economic Research Southern Africa (ERSA), and was presented in the ERSA computer lab at the Stellenbosch University. The course was attended by two researchers from Taiwan, one Canadian currently residing in Australia, nine PhD students from South African universities and eight South African government officials. The training model used was developed by Profs Van Heerden and Horridge during the previous two visits by Prof Van Heerden to Monash University.

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The Advanced CGE Modelling Course was the first to be given in the world and the TERM CGE model was developed in Australia. TERM is an acronym for "The enormous regional model". It models the economies of all nine provinces in South Africa and their interactions with each other, and has features of the gravity type models that are found in International Trade Economics. This means that the distances between cities and provincial borders and the accompanying transportation costs to move commodities between cities and provinces, play a significant role in determining which commodities will be sold where.

The ideal of such a course is to introduce the advantages

of CGE modelling to policy makers, and that some of them will implement the skills in their respective offices. "Advanced" was added to the title of the course because it was aimed at delegates who already had an introductory course. However, most of the delegates were first timers and an advanced model was used to present an introductory course. Here and there some officials are trying, but only the Limpopo province seems to be serious to implement CGE practices on a regular basis.

The same course that had been presented in Stellenbosch, was repeated in Warsaw in August 2011, using the South African model to teach 20 European delegates.



Participants at the TERM Regional CGE Modelling Course at Stellenbosch University.

Site visit to Mercedes-Benz and Caterpillar



The Integrated Logistics Management class of 2011.

The Business Management honours class visited the Mercedes-Benz spare part facility and Caterpillar's Johannesburg Distribution Centre in Isando.

Students were guided on an in-depth tour of the logistics activities. The tour commenced at the receiving end where parts are received from local and international suppliers. From there students had the opportunity to walk through the off-

loading stations, where goods are unpacked, counted and checked. They also visited the system documentation, inbound stations, outbound stations, re-branding (repackaging of goods), quality control, security checks and finally the dispatch areas for each of the different regional dealers.

The systems, tools and documentation used to keep track of the inventory moving through this spare parts operation of the supply chain were explained in detail to the students, and their



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many questions were answered.

The next facility on the programme was the Johannesburg Distribution Centre of Caterpillar. The students were welcomed with a fascinating presentation on the logistics operations at Caterpillar, whereafter management conducted a professional facility tour and explaining the inner workings of the facility.

This experience added to the theoretical background on supply chain management and logistics operations, making the subject much more interesting and understandable to students. The visit was arranged by Mr Wesley Niemann, coordinator of the BCom Supply Chain Management programme.

Responsible leaders can be developed

“Tackling the world’s biggest and most complicated problems require the leadership of great and skilful individuals, therefore leadership must be cultivated.” This was the message from Bheki Sibiyi, Chief Executive of the SA Chamber of Mines, speaking at a responsible leadership breakfast this week as a prelim to the Responsible Leadership Master Class (RLMC), organised by Microsoft South Africa and the Albert Luthuli Centre for Responsible Leadership (ALCRL) in collaboration with Continuing Education at the University of Pretoria. The aim of the course is to position the RLMC as an exclusive and internationally recognised 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 those assumptions underlying actions of business leaders. Participants collectively envision an ideal future scenario and develop the mindset and approaches conducive to constructive action. Opportunities for collective and individual positive action are interwoven throughout the programme. The experience is facilitated, rather than taught.

During this course the philosophical and moral dimensions of the sustainability challenge are emphasised with less focus on the technical challenges. Existing frameworks and contrasting emerging views, such as competitive versus constructive capitalism; ethical versus vulgar sustainability; principal-agent theory and traditional

leadership theories are also challenged.

The 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 itself from other programmes 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 inclusivity.

“We at Microsoft consider the personal role an individual plays in his or her organisation as the first step to making a difference in the broader society. The Centre for Responsible

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Leadership's Master Class is a perfect platform where participants can form a vision of responsible leadership and what it means in the current environment", says Sibiya.

The course has been designed against the backdrop that society is in need of a fundamental change in business leadership perspective. The course includes discussions across the spectra of industries, such as philosophy, economics, art, natural science and the collective human history.



From left to right: Mr John North (Programme Director, Responsible Leadership Master Class), Prof D De Jongh (Director, ALCRL), Prof Stella Nkomo (Dept Human Resources Management, UP), Mr Mteto Nyati (MD, Microsoft SA), Ms Thando Njoko (Anglogold Ashanti), Mr Vis Naidoo (Citizenship Lead, Microsoft SA) and Mr Bheki Sibiya (CEO, Chamber of Mines).

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.

UP team wins local CFA Institute Research Challenge

A team of five BCom(Hons)Investment Management students of the University of Pretoria won the South African leg of the 2011/2012 CFA Institute Research Challenge on 24 October 2011.



Back standing, from left to right: Chris Harmse, Sumaiya Aziz, Marc Steinhobel, Mr Peter Armitage (judge), Mr Arthur Thompson (judge), Chris Nel, Ms Mia Kruger (UP team's industry mentor) and Mr Phillip Knibbs (President of CFA South Africa). Front kneeling: Professor Henco van Schalkwyk (Head of the Department of Financial Management) and Ms Elbie Louw (senior lecturer in the Department of Financial Management and CFA South Africa member). Standing: Zainab Bhamjee and Ms Moira Mabalane (Faculty advisor and lecturer in the Department of Financial Management).



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The CFA Institute Research Challenge is a competition between university-sponsored teams. Each team had to research a designated publicly traded company, prepare a written report on the selected company and then present their findings to a panel of judges. The competition consists of local, regional and global levels. Winners at local level advance to compete against teams within their geographic region at regional level. Winning teams at regional level then advance to compete at global level. One team is designated the ultimate winning team at global level. The local leg of the competition was hosted by CFA South Africa.

The University of Pretoria team members were selected based on their academic merit and presentation skills. The subject company for analysis, Bidvest, proved to be an interesting challenge. The team submitted the written report of their analysis for grading and was chosen to compete against the

University of Johannesburg, the University of Cape Town and the University of Stellenbosch in the final presentations, which were delivered to a panel of judges at the Johannesburg Country Club. The University of Pretoria won the local challenge and will represent South Africa in the Europe, Middle-East and Africa (EMEA) regional in London.

The local leg of the challenge gave the students an opportunity to showcase their skills to potential employers in the investment industry. Winning this leg of the challenge highlighted the calibre of students enrolled in the BCom(Investment Management) degree programme.

A new Assessment Centre Facility

The Department of Human Resource Management built an Assessment Centre Facility in one of the lecture rooms in the Economic and Management Sciences Building.

An assessment centre is a multiple assessment process where a group of candidates participate in numerous work-simulated exercises whilst being observed and evaluated by trained assessors on a number of job-related behaviours, also known as dimensions or competencies. Assessment centres are predominately used in the industry as a selection or a developmental tool. A one-way mirror has been installed, through which assessors observe the behaviour of participants.

Master's students in the Department who follow the Advanced Assessment module where they are taught the "nuts and bolts" of designing an assessment centre.

Practical training also takes place in the Assessment Centre Facility where students develop practical skills in observing, recording and classifying behaviour. During the month of May 2011 all the honours students in the Department were trained as observers by Experiential Technologies (an assessment company specialising in assessment centres) and were involved in practical assessments.



Prof Deon Meiring at the Assessment Centre Facility of the Department of Human Resource Management.

Tax skills

Sharon Smulders presented several workshops country-wide, in Pretoria, Johannesburg, Cape Town and Durban, to create an awareness of the skills and techniques needed for writing a taxation opinion successfully.

How advice is written and presented distinguishes individuals/organisations in the tax consulting field from those who merely interpret and apply tax law to a client situation. Effective communication is vital to the success of any tax professional. Unclear, ambiguous and unorganised writing can result in the loss of a client/supervisor's confidence, goodwill or money. The skills and techniques needed to ensure that a tax opinion is well drafted include:

1. ensuring that the structure, style and content of the opinion are written in a professional manner;
2. being able to express conclusions in succinct manner;

3. ensuring that plagiarism is not at any stage committed;
4. ensuring that all appropriate ways to gather tax research data (specifically by means of the internet) are performed; and
5. ensuring that the South African legal system and the hierarchy of the sources used in tax research are understood and used correctly.

The objectives of the course included drawing attention to many excellent web resources for improving basic opinion writing skills, providing a basic guideline of what should be included in a quality tax opinion, highlighting internet websites that could assist in obtaining sources

of information that could be used in the tax opinion and providing practical examples of how to write an opinion. The course also examined the practical aspects of research, by ensuring that the participants were familiar with the use of different legal and tax databases. To ensure a practical learning experience, delegates of



Sharon Smulders of the Department of Taxation.

the course were required to have their laptops (and 3G internet access) at the seminar and had to perform live searches based on various case study scenarios and prepare opinions based on their findings.

Guidelines for writing a taxation opinion were provided, ensuring that research is brought to a conclusion in a well-structured document.

Delegates were awarded CPD points by the South African Institute of Tax Practitioners for attendance and obtained a certificate upon completion of the seminar.



TEACHING & LEARNING

Learning through Facebook

Theresa Hills presented a paper entitled "Facebook as a tool for communication with undergraduate Taxation students" at the Edlearn 2011 Conference in Barcelona, Spain, from 4 to 6 July 2011.

The Conference was hosted by the International Association for Technology, Education and Development (IATED), a non-profit



Theresa Hills of the Department of Taxation.

private association dedicated to the promotion of international education and university cooperation in the fields of technology and science. The use of Facebook is increasing rapidly and its pedagogical uses are endless. University students are part of a new generation, working with ease and confidence in this social environment. The results of the study show that, although the use of a Facebook group as a communication tool cannot replace the formal learning management system of the university, respondents' perception was that Facebook could be used as an additional academic communication tool in all of their subjects. It is the lecturers' responsibility to learn how to use this tool and incorporate it effectively into their teaching strategies.

Following the flower route of South Africa

The honours students and three lecturers of the Department of Tourism Management set off to explore some of South Africa's unique destinations, namely the Northern Cape and West Coast, from 7 to 17 September 2011. The project covered the subjects of Hospitality Management, Events and Attractions, Destination Marketing and Distribution.

During the trip, the students were exposed to all the aspects of tourism, which provided a great learning and experience platform for their future careers in the industry. The focus of the excursion was to assess the destination competitiveness of five towns along the route, namely Augrabies, Springbok, Nieuwoudsville, Clanwilliam and Lamberts Bay. The assessment

of the towns was based on the hospitality offerings, the attractions available, events organised, how they market their area and what distribution channels they use.

The tour ended with the students attending the 4th Annual E-Tourism Africa Summit on 15 and 16 September 2011



BCom(Hons)(Tourism Management) students during their academic tour.

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BCom(Hons)(Tourism Management) students during their academic tour.

at the Cape Town International Convention Centre, which highlighted the importance of technology in tourism, especially social media channels that has become prominent in the industry.

The students presented their findings at an industry workshop organised by the Department during November 2011. The basic findings of the projects revealed

- limited coordinated marketing efforts;
- the need for a website encapsulating the whole region's attractions and accommodation establishments;
- unrealistic pricing of hospitality offerings; and
- a need to encourage local operators to develop a more tourist-friendly attitude.

Department of Auditing undergoes external evaluation

The Department of Auditing had an external evaluation during September 2011.

The purpose of an external evaluation of the academic programmes offered by a department of the Faculty of Economic and Management Sciences is to further 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 HEQC describes, and is further supplemented by programme- or unit-specific requirements.

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 panel of evaluators for the Department of Auditing were Mr Linda Yanta (Advisor), Prof Leen Paape of the Nyenrode Business University in the Netherlands, Prof Marinda Marais, a part-time staff members & consultant at Unisa, Prof Prem Sikka of the University of Essex in the United Kingdom and Prof Bruce Stobie of the University of KwaZulu-Natal.

The general conclusion of the panel, given the constraints the Department of Auditing is experiencing, is that the Department



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achieves excellent results in the examinations for which they prepare students. The staff members are diligent, proper governance structures are in place, with reporting lines, committee structures, performance monitoring and strategic planning. The review panel commended staff of the Department for a very thorough and professional approach to their work.

The panel noted that the external auditing curriculum is designed to comply with the requirements of the South African Institute of Chartered Account-

ants (SAICA) and fully meets its expectations. Students are very satisfied with the courses and results and they unanimously felt that their education at the University of Pretoria is of high quality and good value. They concluded that the Department has a good academic standing as evidenced by pass rates, achievement in national and international board examinations, reputation of students and international recognition, including the highest recognition of the programme as a centre of excellence for internal auditing.

However, the panel highlighted the lack of research culture, which is a national problem for teachers of the SAICA syllabus. This is problematic given the University's expectations of staff and mission of achieving global recognition. While the technical training is clearly "what the customer wants", it might be regarded by some as inimical to the traditional goals of a university education and no doubt contributes to the lack of a research ethos.

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 department under review to draw up an improvement plan.

Each department is evaluated every five years. This ensures that academic programmes are continued in alignment with institutional, regional and national imperatives, and that academic programmes and programme outcomes are aligned with the University of Pretoria's vision, mission, strategic goals and values.



(Left to right) Mr Linda Yanta (advisor), Prof Leen Paape (Nyenrode Business University, the Netherlands), Prof Marinda Marais (Unisa - part-time & consultant), Prof Prem Sikka (University of Essex, United Kingdom), Prof Bruce Stobie (University of KwaZulu-Natal) and Prof Herman de Jager (Head: Department of Auditing, University of Pretoria).



Staff members of the Department of Auditing with the panel of evaluators.

Marketing students win Gold Assegai Award

A group of BCom(Marketing Management) third-year students won the Gold Assegai Integrated Marketing Award once again in 2011. The third-year BCom(Marketing Management) students have managed to win Assegai Awards for the past five years.

The project that won the Award in 2011 formed part of the Potatoes South Africa project that are done annually by third-year BCom(Marketing Management) students. As part of the curriculum, students partook in a subject which aims to give them a real-life marketing situation where they could put into practice the theory of marketing they had learnt to date. The students then entered their direct marketing plan

into the Assegai competition. The direct marketing plan was drawn up for Potatoes South Africa to promote potatoes to selected target markets through direct marketing. The winning group targeted dieticians with an excellent campaign.

The project of the students was entered into the Student Marketing Campaign (Curriculum) category, where they were required to submit a full marketing campaign utilising a spread of through-the-line elements and media, with a focus

on direct marketing. The project of the students had to demonstrate excellence in strategic and creative thinking. Their creative execution had to be reflective of a powerful concept and also demonstrate a clear understanding of the "art" and "science" components of direct marketing. Channel/database usage and software applications also had to be visible in their submissions.



From left to right: Students: Yolisa Jafta, Noliitha Grey, Refiloe Rakhale, Mr Alastair Tempest (President of the Institute for Interactive Marketing (IIDM) & Chief Operating Officer of the Direct Marketing Association (DMA SA), Brittany Ambler and Sinenhlanhla Allie.



New short course on Fiscal Regime

In September 2011 the African Tax Institute (ATI) introduced a new short course on the taxation of natural resources, focussing especially on petroleum and mining. This week-long short course was designed and presented by Dr Emil Sunley and Dr Charles McPherson as a response to numerous requests from Ministries of Finance and Revenue Authorities from African countries to develop the skills levels of their senior officials in this critically important, but highly-specialised area of taxation.

Dr Emil Sunley has, since his retirement from the International Monetary Fund (IMF) in 2006, advised governments and private clients on tax policy matters. Dr Charles McPherson has spent half of his career advising governments in developing countries on petroleum and mineral laws and tax policy, both at the World Bank and the IMF.

This short course covered the following issues

- special characteristics as well as opportunities and challenges presented by the petroleum and mining resource sector;
- fiscal objectives and a review of the relevant fiscal instruments in this sector;
- production sharing;
- royalties;
- income taxation;
- international tax issues;
- an additional progressive tax;
- value-added taxation and customs duties;
- issues related to fiscal stability and state participation;
- the evaluation of fiscal regimes;
- tax administration and revenue management; as well as
- transparency and accountability.

The feedback from the more than 20 participants who attended this course was overwhelmingly positive. The ATI has already arranged with Dr Sunley and Dr McPherson to offer this course again in 2012. Given the importance of natural resource taxation internationally, it is foreseen that over the next few years this course will be offered on a regular basis.



PARTNERSHIP & COMMUNITY ENGAGEMENT



School principals welcomed on campus

The Faculty of Economic and Management Sciences hosted a lunch for school principals of secondary schools in the Pretoria region in October 2011. This initiative formed part of the Faculty's integrated marketing and communication plan to build relationships with its external stakeholders.

The problems and needs of schools were discussed during the function, as well as ways

in which the Faculty could assist schools in solving certain problems. The main problems involve Mathematics as admission requirement for all BCom programmes and the omission of Accounting as a prerequisite for the BCom(Accounting Sciences) programme.

The Faculty of Economic and Management Sciences is looking forward to a long-lasting relationships with secondary schools and more events of this nature are planned for 2012.



Back, from left to right: Prof M Stiglingh, Dr P Edwards, Dr C van der Merwe, Mr DD van Zyl, Mr D Potgieter, Mr S Hearn and Mr B de Vos. Front: Prof J van Heerden, Prof S Koch, Ms A Carstens, Prof J Oberholzer and Mr Cyril Francis.

A mountain of blankets

The Faculty of Economic and Management Sciences joined the blanket drive of Jacaranda 94.2 that was organised by the office of the Vice-Chancellor and Principal of the University of Pretoria in cooperation with Jacaranda 94.2. Staff members and the student houses of the Faculty joined forces and collected more than 500 blankets, which was donated to Jacaranda 94.2 on Friday, 10 June 2011.

Commerci, the student house of the Faculty of Economic and Management Sciences, contributed 280 blankets and House CA, the student society for BCom(Accounting Sciences) students, collected 120 blankets – a total of 400 blankets.

The blankets donated by staff and students of the Faculty of Economic and Management Sciences formed part of yet another community project of the Faculty.



Arod from Jacaranda 94.2 with the blankets donated by the staff members and student societies of the Faculty.

PARTNERSHIP & COMMUNITY ENGAGEMENT

Van Schaik Publishers donates to the Thuthuka programme

The Department of Accounting at the University of Pretoria gratefully acknowledged receipt of Van Schaik's very generous donation of textbooks for the UP-Thuthuka Programme's first-year student's of 2011.

The name "Thuthuka" (a Zulu verb meaning "to develop") was chosen by SAICA to

designate its transformation initiatives related to increasing the number of African and Coloured chartered accountants. The Department of Accounting's transformation programme was established in order to better serve the financial knowledge and skills needs of South African business, by taking cognisance of the recognised need to transform the demographics of the accountancy profession.

The Thuthuka Bursary Fund is administered by SAICA and it aims to assist academically-talented African and Coloured students to pursue a BCom(Accounting Sciences) degree in order to become chartered accountants. The Bursary Fund places students at various participating universities, including the University of Pretoria.

The feedback from the Thuthuka students confirms that the

textbooks, additional academic support and mentoring which the UP-Thuthuka Programme provides, has greatly contributed to their success thus far.

"Van Schaik's commitment and financial support is of importance to us in our mutual contribution towards the transformation of the accounting profession", says Ms Sonnette Smith, UP-Thuthuka Programme Manager. Van Schaik has been involved in the Thuthuka Programme since 2007 through textbook donations.



Chanette Haasbroek (right), one of the UP-Thuthuka Programme Managers, hands over the UP-Thuthuka gift of appreciation to Leanne Martini, the Chief Executive Officer of Van Schaik Publishers in



Thuthuka students with the books that were donated by Van Schaik Publishers.



PARTNERSHIP & COMMUNITY ENGAGEMENT

Career fairs for students

Every year the Department of Accounting Sciences provides an opportunity for BCom(Accounting Sciences) students to attend open days and career fairs of numerous companies on the campus.

These days are organised with a view to expose students to possible career choices within their

occupations and also to enter into internships after obtaining their honours degrees.



Exhibitions at the career fair for BCom(Accounting Science) students at the career fair.

The Training Outside Public Practice (TOPP) business institutions such as Standard Bank, ABSA, Investec, Nedbank, SARS, SAB, the National Treasury, First Rand, MTN, Oasis, Mercedes Benz SA and Sappi made this day possible. Many students from first-year to honours level attended the exhibitions.

The business institutions were very excited about the presentation of such a specialised open day, as open days are usually presented for students in all fields of study. This was therefore the only one of its kind at Tukkies. According to

representatives of one of the TOPP business institutions, another top university in South Africa now wants to follow this example to present a similar open day.

Another opportunity for students to obtain more information about possible career opportunities and internships takes place annually in the Faculty where open days are arranged specifically for the "Big Four" accounting businesses, namely KPMG, PWC, Ernst & Young and Deloitte to visit the Faculty of Economic and Management Sciences.



Prof Johan Oberholster second from left, Head of the Department of Accounting, at the PwC exhibition.

PARTNERSHIP & COMMUNITY ENGAGEMENT

Progress through sharing

Philna Coetzee and Kato Plant of the Department of Auditing visited China during October 2011 to present guest lectures to the internal auditing students at Nanjing Audit University (NAU) in Nanjing, China, and to visit the Institute of Internal Auditors (IIA) (China) in Beijing.

The University of Pretoria and NAU established a formal exchange programme in 2009 and has since then exchanged students and lecturers on an annual basis. A very dynamic working relationship exists between the School of International Auditing at NAU and the Department of Auditing at the University of Pretoria. Both of these institutions have been accredited by the Institute of Internal Auditors (IIA) as Internal Auditing Educational Partnership

(IAEP) Schools. The Department of Auditing at the University of Pretoria has Centre of Excellence status (one of only five schools globally which has this status) and the IAEP School at NAU has been accredited at the Partner level (one of sixteen partner schools).

The formal agreement signed between the two universities led to a highly successful and sustainable working relationship. During March 2011, Prof Chen Danping from NAU visited the University of Pretoria to present guest lectures to internal auditing practitioners, academia and students. Prof Chen also visited representatives from the IIA (SA), the Ethics Institute of South Africa (EthicSA) as well as the Southern African Institute of Government Auditors (SAIGA). Apart from working, she also enjoyed visits to the Lesedi Cultural Village in the Hartbeestpoort area and the

Culligan diamond mine. Prof Chen's area of specialisation is economic accountability audits. This is a unique type of audit engagement performed in China to assess the fairness of the economic decisions taken by the leaders of state-owned organisations during their terms of office. In her presentation, Prof Chen highlighted that the purpose of an economic accountability audit is to "...assess the enterprise's truth, legality and performance of the assets, liabilities and equities, the relevant economic activities about significant operational decisions, as well as the conditions abiding by the relevant regulations and laws, following the processes,

approaches and requirements regulated by the nation or organisation." She discussed several interesting cases relating to economic accountability audits, for example the case in 2003 where the Chinese National Audit Office (CNAO) conducted economic accountability audits of the leadership teams of several organisations in China. One such audit exposed significant losses of 7,84 billion yuan due to ineffective decision-making by the leadership team of an organisation.

Cooperation between the two IAEP programmes is of strategic importance to both institutions. Kato Plant presented four three-hour lectures to NAU internal



Kato Plant of the Department of Auditing (back row, 6th from right) with internal auditing students at Nanjing Audit University, China.



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auditing students, focusing on the integration of internal auditing theory and its practical application, whereas Philna Coetzee presented a lecture on risk-based internal auditing. Students of the University of Pretoria will join the NAU IAEP programme from September 2012 to January 2013.

Philna and Kato also visited the IIA (China) in Beijing and met with Mr Lu Yunfei, the Vice-Secretary General of the IIA (China). The purpose of the meeting was to inform the IIA (China) of the University of Pretoria and NAU exchange programme activities as well as to share information on the IIA (SA) activities. Mr Lu Yunfei expressed a keen interest to work more closely with the IIA (SA) as well as the University of Pretoria, in the areas of internal audit education, training and research and specifically the proposed master's degree programme in internal auditing to be launched by the University of Pretoria in 2013.

Collaboration between Albert Luthuli Centre for Responsible Leadership and Harvard Business School

The Albert Luthuli Centre for Responsible Leadership (ALCRL) has been approached by the Harvard Business School to partner with them in writing Corporate Governance and Its Consequences: A South Africa Case Study as part of a wider research initiative investigating the impacts of corporate governance for sustainable development.

Ernst & Young is sponsoring this research as an investment in responsible leadership and sustainable development research capacity.

The research will undertake to review the drivers and subsequent consequences of South Africa's progressive commitment to corporate governance, as embodied through the King Codes on Corporate Governan-

ces, with special reference to the sustainability performance of companies and the country as a whole. The research forms part of a wider partnership with Harvard Business School to promote corporate governance and responsible leadership internationally.

Through sponsorship from Ernst & Young, the ALCRL appointed Jess Schulschenk as senior researcher at the ALCRL. She has previously worked at Stellenbosch University and the Sustainability Institute, before consulting independently. The research programme will run for a year, during which time the joint ALCRL and Harvard Business School team looks forward to publishing and sharing a range of research outcomes based on the research findings.

Whilst the scope of the research is substantial, the potential implications going forward are significant, and the Faculty fully supports this research initiative.



Jess Schulschenk, the senior researcher who will pilot the research project of the Albert Luthuli Centre for Responsible Leadership in collaboration with the Harvard Business School.

PARTNERSHIP & COMMUNITY ENGAGEMENT

Postdoctoral studies at the Booth School of Business

Dr Jacques Kibambe Ngoie, a senior lecturer in the Department of Economics, was invited to conduct his postdoctoral studies at the University of Chicago, Booth School of Business. Dr Kibambe's academic career started in 2001 when he obtained a Bachelor Honours (Economics/Financial Management) from the University of Lubumbashi in 2001. He then studied towards a Mphil(Economics) and PhD(Economics) at the University of Pretoria in 2005 and 2009. He also obtained a Maymester(Exchange Program) (summa cum laude) from Georgia State University in 2004.

Dr Kibambe is also the holder of various awards, of which the most recent are the Economic Research Southern Africa (ERSA) Grant as Visiting Scholar, University of Chicago in September 2008; the DIMACS Grant as Visiting Scholar, Rutgers University in March

2008; and the award for "Best Young Researcher of the year" received from the Department of Economics at the University of Pretoria in October 2007.

His current research projects, done in cooperation with other academics, includes a study of the economic impacts of the 2009 US stimulus package and its science policies, revisiting tax cuts in the US economy and an agent learning model using 19th century US army data.

Dr Kibambe spent his research time under the supervision of the late Prof Arnold Zellner, a world-renowned econometrician, and worked with other faculty members at the University of Chicago, including Nobel Laureates Gary S Becker and Robert Fogel.

Dr Kibambe's visit at the University of Chicago lasted two years, from September 2008 towards the end of 2010. As evidence of his productive re-

search endeavours, he will soon publish articles in leading journals, such as *Macroeconomic Dynamics*. He also completed working papers and presented numerous seminar lectures at the University of Chicago and Roosevelt University. In his effort to help foster research and debate on African economies, Dr Kibambe was the moderator

of two high profile academic forums, namely Africa under the Obama Era, hosted by the alumni of the London School of Economics and the British Consulate General in Chicago, and the Great Booth Debate on Africa, organised by the Booth School of Business, University of Chicago.



Dr Kibambe (right) with Nobel Laureate Gary S Becker.



PARTNERSHIP & COMMUNITY ENGAGEMENT

The Albert Luthuli Centre for Responsible Leadership launched

The official launch of the Albert Luthuli Centre for Responsible Leadership (ALCRL) took place on 26 July 2011 in the Club Hall of Burgundy's on the Hatfield Campus of the University of Pretoria.

In honouring Chief Albert Luthuli's legacy, the Centre for Responsible Leadership (CRL) at the University of Pretoria takes great pride in obtaining the naming rights of Chief Albert Luthuli. After many discussions with the Luthuli family, the Albert Luthuli Foundation and the Albert Luthuli Museum Council, the agreement was signed for the CRL to now officially be known as the Albert Luthuli Centre for Responsible Leadership (ALCRL). Chief Albert Luthuli is widely known and respected as

one of the truly visionary leaders of all time.

The ALCRL aims to facilitate the development of a generation of responsible leaders that are committed to social and environmental justice. A new generation of leaders will demonstrate integrity, transparency and accountability in all their activities. These leaders will also define strategy, provide direction, influence and shape policy debates and agendas and establish the ethics and values that will influence and guide practices and behaviour to achieve sustainable performance in support of a just society and environment. It is essential to bring the development of responsible leaders to scale. Of great importance, however, is the need to build institutional value by linking the

work of the ALCRL to a globally respected leader and allowing his legacy to live into the future, shaping future generations to deliver responsible leaders. The University of Pretoria – with its strategic focus on developing the next generation of respon-

sible leaders, its institutional strength and legitimacy and access to the largest group of residential students in South Africa – provides a perfect platform for this strategic association with Chief Albert Luthuli.



From left to right: Prof Derick de Jongh, Director of the Albert Luthuli Centre for Responsible Leadership, Mr Brian Xaba, Director of the Luthuli Museum, Prof Cheryl de la Rey, Vice-Chancellor and Principal of the University of Pretoria, Mr Mthunzi Luthuli, Chairman of the Chief Albert Luthuli Foundation and Ms Sibongile van Damme, former Chairperson of the Luthuli Museum Council.

PARTNERSHIP & COMMUNITY ENGAGEMENT

Visit to the Monash University

Prof Jan van Heerden, acting Dean of the Faculty of Economic and Management Sciences and staff member of the Department of Economics, visited the Centre of Policy Studies (CoPS) at Monash University in Melbourne.

The Centre of Policy Studies specialises in the development of computable general equilibrium (CGE) models and has about twenty full-time modellers, who write software programmes and algorithms, as well as developing various types of models. They also train people from all over the world in running the models and analysing the results. CoPS also has a PhD programme where two graduates from the University of Pretoria who recently completed their degrees, are currently studying. CoPS has an open door policy and welcomes any researchers in the CGE field to visit them.

William Deresiewicz wrote an article titled "Solitude and Lea-

dership" in *The American Scholar* and said, "If you want others to follow, learn to be alone with your thoughts." He speaks of the power of solitude that one gets in hard uninterrupted work, away from the everyday hustle and bustle.

According to Prof Van Heerden, he has been going to CoPS for this very reason – to work in an environment that gives him the opportunity to experience something of Deresiewicz' solitude. Hard, focused, uninterrupted work becomes possible in such an environment.

During his visits he has learned CGE modeling skills and has written a number of journal articles with the colleagues at CoPS. He was also involved with writing course material for a CGE course to be presented together with Mark Horridge. He has also been invited to build a new CGE model for the Uganda National Treasury, as part of a CoPS mo-

delling team, and subsequently train the Ugandans to become CGE modellers.

"The visit to CoPS gave me the opportunity to learn modelling techniques, the application thereof by myself or in collaboration with the colleagues at CoPS, and how to become part of a team who build models for clients and train them to implement the models", says Prof Van Heerden.



Prof Jan van Heerden.

Public lecture by Gauteng MEC of Education

The School of Public Management and Administration proudly hosted the Gauteng Member of Executive Council (MEC) of Education, Barbara Creecy, who was invited to deliver a public lecture at the University of Pretoria.

Barbara Creecy was elected to the Gauteng Legislature in 1994 and was appointed Chairperson of the Social Welfare Committee two years later. From 1999 to 2000 she was Deputy Chief Whip and in 2001 took over chairpersonship of the Education Committee. She currently serves



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on the Provincial Executive Committee, on which she was responsible for managing the Gauteng ANC's 2009 general election campaign. She has a master's degree in Public Policy and Management from the University of London. In 2004, she was appointed MEC for Sports, Recreation, Arts and Culture, and



Barbara Creecy, Gauteng Member of Executive Council (MEC) of Education.

in 2009 was appointed MEC for Education.

The topic of the lecture was "Achieving better outcomes for our schooling system: Challenges, progress and issues for the Gauteng Department of Education". This insightful symposium was preceded by a welcoming message by the Vice-Chancellor and Principal of the University of Pretoria, Prof Cheryl de la Rey. Barbara Creecy's speech highlighted the significance of a quality education system.

The lecture was attended by approximately 50 participants who had an opportunity to ask questions regarding the educational system of the Gauteng Province. This discussion was facilitated by the Director of the School of Public Management and Administration, Prof Jerry Kuye.

Visit by the South African Reserve Bank

Members of the South African Reserve Bank (SARB), Dr Rashad Cassim, Dr Chris Loewald and Ms Niven Postma, visited the University of Pretoria's Department of Economics in October 2011.

The purpose of the visit was to discuss opportunities to further ties between the South African

Reserve Bank and the Department of Economics. The South African Reserve Bank funds the South African Reserve Bank Chair in Monetary Economics that is housed in the Department of Economics at the University of Pretoria. An extension to the agreement between the South African Reserve Bank and the Department of Economics is currently under discussion.



From left to right : Prof Jan van Heerden, Dr Rashad Cassim, Dr Chris Loewald, Prof Steve Koch and Ms Nevin Postma.

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An exceptional Fulbright scholar

Dr Jenny Hoobler joined the Department of Human Resource Management in July 2011 as Fulbright scholar.

Dr Hoobler is from the University of Illinois in Chicago's Department of Managerial Studies, which is part of the University's College of Business Administration. Dr Hoobler obtained a PhD in Business Administration in May 2002 from the University of Kentucky's School of Management with specialisation in Human Resource Management and Organisational Behavior Graduate Certificate in Women's Studies and an MBA in May 1994 from the University of Illinois at Springfield. At undergraduate level she obtained a BS in Secondary English Education in August 1992 from the University of Illinois at Urbana-Champaign.

Her teaching interests lies

with organisational behaviour, labour-management relations and human resource management, while work and family intersections, the glass ceiling, diversity in organisations and dysfunctional organisational behaviour is but a few of her research interests.

Dr Hoobler will spend 12 months with the Department of Human Resource Management, where she will continue her research on gender and diversity issues and also engage with the postgraduate students of the Department.

Dr Jenny Hoobler was also

awarded for her exceptional service to the Academy of Management. Prof Stanz, Head of the Department of Human Resource Management, received the award on Dr Hoobler's behalf at the business meeting of the Academy's HR division in Austin, Texas, in August 2011.

The award served to thank Dr Hoobler for her service as member of the executive committee of the Human Resource (HR) Division of the Academy of Management in 2008. Her committee assignment was to run the doctoral consortium for senior doctoral students at the Academy. The HR division has 3 500 members, and has an ambassador from each member country.



Prof Karel Stanz, Head of the Department of Human Resource Management (left) and Dr Jenny Hoobler, Fulbright scholar in the Department of Human Resource Management.



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A South Africa-Netherlands research programme

The Department of Human Resource Management has received a South Africa-Netherlands Research Programme on Alternatives in Development (SANPAD) research grant under the leadership of Prof Nicolene Barkhuizen.

The grant is used to collaborate with the Vrije Universiteit of Amsterdam in the Netherlands on a research project called "Attraction, Development and Retention of Academic Talent for Sustainability in South African Higher Education Institutions".

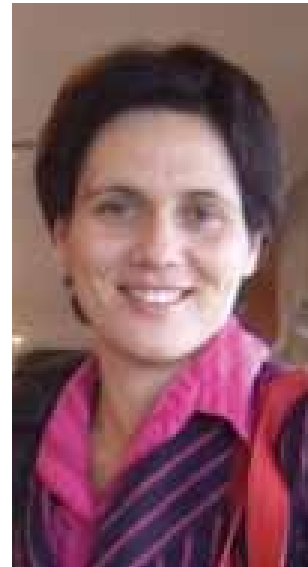
South Africa is currently facing a crisis in attracting, developing and retaining academics. The "war for academic talent" is fuelled by factors such as globalisation and increasing competitiveness across markets, the aging work force, a

decline in younger workers entering, a lack of adequate state and research funding, uncompetitive remuneration packages and research incentives, a decline in the quality workforce in developing countries and employment equity initiatives. In addition, the potential talent pool of individuals for entering academia is limited. Considering these factors, it becomes more difficult to attract, develop and retain academic talent in specifically public higher education institutions.

The overall aim of this research is multi-levelled by exploring and analysing academic talent management. This research project will undertake a qualitative and quantitative exploratory study to develop an understanding of the factors critical to attracting, developing and retaining academic talent to

ensure sustainability of public higher education institutions in South Africa, which is critical to the attainment of social and human development goals on a national level.

This study will undoubtedly



Prof Nicolene Barkhuizen of the Department of Human Resource Management.

contribute to a better understanding of the complexity of talent management practices within the higher education sector, leading to capacity building and enhancing productivity. The outcomes of the study will contribute to the policy agenda of the new Ministry of Higher Education and Training that has been charged with improving access to and quality throughput rates at universities and technikons. This goal has significant implications for academic attraction, development and retention. The findings of the study will contribute significantly towards socio-economic policy enablement and will make a contribution towards constantly and consistently championing policies of employment. It will propose state of the art human resource management practices

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to attract, develop and retain academics.

The Department of Human Resource Management was one of a few South African higher education institutions to receive this prestigious research grant. The project will end in June 2013.

Staff members of the Department of Human Resource Management who are part of the project team include Proffs Nicolene Barkhuizen (project leader), Yvonne Du Plessis, Stella Nkomo, Karel Stanz and Ms Nasima Carrim and Ms Sumari O'Neil. The Vrije Universiteit project team includes: Proffs Paul Jansen and Svetlana Khapova.

Department of Taxation training partnerships

The Department of Taxation regularly presents training workshops on topical taxation issues. These issues are often identified by members of professional bodies in the accounting, auditing and taxation fields as matters which need further clarification as part of continuous professional development.

During June 2011, Piet Nel and Karen Stark (both senior lecturers in the Department) conducted a trust workshop to registered members of SAICA (the South African Institute of Chartered Accountants). This is a technically complex issue and this once-off workshop was requested by members of SAICA.

The tax liability of the parties to a trust is often misunderstood



Piet Nel of the Department of Taxation.



Karen Stark of the Department of Taxation.

and some of the basic principles are not correctly or efficiently applied. The purpose of the seminar was to explain with the aid of practical examples the tax consequences of transferring



Rudi Oosthuizen of the Department of Taxation.

assets into the trust, the income earned on assets held within the trust, and the distribution of the assets to the beneficiaries.

The workshop was presented in Polokwane, Nelspruit, Pretoria, Johannesburg, George, East London, Port Elizabeth, Cape Town, Bloemfontein and Durban.

Together with Rudi Oosthuizen, a senior lecturer in the Department of Taxation, Piet Nel also presented a countrywide workshop during September 2011 on the administration of deceased estates. This workshop was presented in coopera-



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tion with SAIT (the South African Institute of Tax Practitioners) as the issue was identified and requested by members of SAIT.

A deceased estate comes into existence when a person dies, with the Administration of Estates Act, 1965, prescribing the procedure to be followed to administer a deceased estate. This full-day workshop addressed the entire imperative related to estate administration and planning – from the reporting of the estate to finalisation stage. It also addressed the various taxes that come into play in a deceased estate, including estate duty, income tax, capital gains tax, transfer duty and value added tax.

This course was also presented the year before and it is planned to be presented every two years to keep members of the profession up to date on current issues. The course was presented in Johannesburg, Pretoria, Cape Town, George, Durban and Port Elizabeth.

Collaborative research project

The Department of Tourism Management at the University of Pretoria, in collaboration with the Department of Parks, Recreation and Tourism Management at North Carolina State University (NCSU), is conducting research to determine the feasibility of developing a cellphone-enabled network of tourism entrepreneurs among rural communities in South Africa. The project is referred to as START (Sustainability and Technology for the Advancement of Rural Tourism).

During the week of 24 to 28 January 2011, researchers from NCSU visited the University of Pretoria and, together with researchers from the University of Pretoria, conducted a pilot study in the Dinokeng and Rustenburg areas. This was followed by a stakeholder workshop, involving public and private sector tourism stakeholders, as well as representatives from major cellphone companies. The focus of the workshop, which was facilitated by Prof Ernie Heath, Head of the Department of Tourism Management at the University of Pretoria, was to provide an update on the project, to get consensus on the key challenges and opportunities related to the project and to discuss the



Prof Duarte Morais (second from left) for North Carolina State University and Prof Ernie Heath (back, right) from the University of Pretoria, the primary investigators in the START project, together with Mrs Elizabeth Kruger (third from left) and Mrs Mapula Tihagale (third from right) from the Department of Tourism Management at UP and postgraduate students from both institutions.

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road ahead. The report on the pilot study was completed in May 2011.

The key findings of the pilot study were presented at the United Nations World Tourism Organization (UNWTO) conference with the theme "Tourism and Science: Bridging Theory and Practice", which was held in Algarve, Portugal, during June 2011. Furthermore, recommendations emanating from the pilot study have also been included in the draft Rural Tourism Strategy for South Africa, which was published in December 2011 by the National Department of Tourism.

The next phase of the project will commence in May 2012.

Renowned accounting professor at UP

With experience as an audit partner in a large auditing firm, serving as International Accounting Standards Board (IASB) member for nine years, a professor at one of the top five-rated universities in the world and consistently delivering some of the most informative research on standard setting issues, Professor Mary Barth is considered one of the best and most prolific academic accountants of her generation.

On 21 June 2011, Prof Barth, former IASB member and the current academic advisor to the IASB and the Joan E Horgren Professor of Accounting at the Stanford University Graduate School of Business presented a workshop at the University of Pretoria for accounting academics and other interested parties. Prof Barth visited South Africa as guest speaker for the master's programme in Accounting Sciences offered by the

Department of Accounting.

Her research focuses on financial accounting and reporting issues, particularly those relating to global capital



Professor Barth, former IASB member and the current academic advisor to the IASB and the Joan E Horgren Professor of Accounting at the Stanford University Graduate School of Business.

markets and of interest to accounting standard-setters, is published in a variety of top-rated journals and has won several awards. Prof Barth serves as the Accounting Department Editor of Management Science, and has served as an Associate Editor of The Accounting Review (the leading accounting journal internationally) and on the editorial boards of several other academic journals in Australia, China, New Zealand, the UK and the US.

The need for such a workshop arose from the importance of financial accounting and statistical techniques in the course work master's programme and as a need felt by many accounting academics in South Africa. The aim of the workshop was to introduce students to financial accounting and statistical techniques used in the financial accounting literature. The focus of the research dis-



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discussed in the workshop was on global financial reporting. Such research encompasses studies dealing with contemporary financial reporting issues, as well as research addressing issues relating to the globalisation of financial reporting.

The objective of the workshop was to

- * introduce students to statistical techniques frequently used in accounting research;
- * illustrate skills on how to read and evaluate academic accounting studies;
- * develop an understanding of financial accounting research relating to standard setting issues; and
- * develop the skills needed to conduct more in-depth studies on current financial accounting topics.

Fifth IAEP Leadership and Networking conference

The IAEP Leadership and Networking conference is hosted annually by the Institute of Internal Auditors (IIA).

In 2011, the conference was held in Orlando, Florida in the United States of America. The primary purpose of the conference is to provide a platform for both students of IAEP schools and practitioners to network, create new contacts and share insight on current internal audit topics. As one of five centres of excellence, the Department of Auditing selected two students, namely Miguel Barnard and Madalena Salvador as student representatives to the conference. Both students have completed their honours degree in Internal Auditing during 2011. Accompanying them was Mr Cobus Janse van Rensburg,



Miguel Barnard (left) Mr Cobus Janse van Rensburg (middle) and Madalena Salvador (right) at the IAEP Leadership and Networking conference in Orlando, Florida in the United States of America.

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a lecturer in the Department of Auditing.

The conference took place over three days with various activities set for each day which included icebreakers and networking opportunities among fellow students and practitioners. The networking session allowed students and practitioners to gain an overall understanding of each other, their backgrounds, university programmes, job experiences and what they value most about internal auditing. As a result, participants gained a unique insight with respect to those currently practicing internal auditing and those who are to

be future internal auditors.

Practitioners and students also had the opportunity to engage with each other in a thirty-second question and answer session. Practitioners would then follow with presentations on their respective organisations and discuss relevant internal audit topics within their particular industries. The industries represented included retail, defence, airline, financial and consulting services. The students gained valuable insight into the need and purpose for internal audit services in the current economic climate.

Students had the opportunity to demonstrate their knowledge, ability and skills through

presentations to a panel of judges that consisted of the practitioners present at the conference. The topic revolved around advocating the IIA through social media, what significant risks could be encountered and how these risks could be mitigated to an acceptable level. Through the presentations, the quality and value of IAEP programmes became clear to those practitioners who were present.

One of the greatest assets of the conference is that it allows for effective networking, establishing new contacts amongst practitioners and students and provides a renewed sense of pride and purpose for current

and future internal auditors. Thus, whether student or practitioner, all are advocates for the profession. Whether through social media, work ethic or word of mouth, the primary objective is to continue advocating the internal audit profession. The global environment will continue to challenge the profession of internal auditing. However, the IAEP conference has equipped students and practitioners alike with a common purpose and renewed sense of pride. Now equipped with the understanding that a global network of internal auditors exists and with the new contacts made, internal auditors are not alone and can uphold the purpose envisaged by the IIA: "progress through sharing".

The Dean and the editorial of *Communiké* wish to thank everyone in the Faculty for their contributions to this publication

Leadership Staff Research Partnerships and Community Engagement Students Teaching

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