



ACCOUNTING MATTERS @UCT

COLLEGE OF ACCOUNTING



Magazine

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Editor's Note

Welcome to the 2024 issue of Accounting Matters @UCT

T

he year has flown by with not much time to reflect. It is the perfect time to pause and appreciate on all that we have done, celebrate all we have achieved and honor

everyone who makes the College of Accounting what it is, both staff and students alike.

As the year comes to a close I hope this newsletter gives you a feeling of warmth and pride and snippets of unforgettable memories.

My goal remains the same with every issue - To inform, educate, entertain and inspire readers by:

- Sharing relevant news both inside and outside of the College of Accounting,
- Being a source of collaboration and knowledge sharing,
- Building team spirit and
- Inspiring through acknowledging our achievements individually and as a team.

IN THIS ISSUE we continue to get to know and celebrate our multitalented people who make up the College of Accounting, their achievements, their contribution and their dedication to education and transformation in more ways than one.

Join us as we learn about:

- UCT's continuing journey towards the social and transformational goals of the wider university.
- Research contributions and awards of our staff.
- Contributions being made in the real world by UCT alumni, and much more.

I hope you enjoy this issue!

Wishing everyone a restful holiday and a blessed new year!

Zeenat Wormald

Editor-in-Chief

Message from the Head of Department



Reflecting on 2024, we do this with joy and gratitude. This was another busy but fruitful year in the College. As we incorporated several changes to the accounting curriculum to educate the CA of the future, we continued to face new challenges like work-life balance and engagement. I'm incredibly grateful to our academic staff, trainees, and administrative team for their resilience and dedication. Despite these obstacles, they remain committed to delivering a quality educational experience.

Our curriculum updates included ensuring that students are equipped with the necessary knowledge and competencies for the profession. These changes also addressed student workload, and our staff continued refining the courses to provide relevant, practical accounting knowledge. Alongside our accredited undergraduate and postgraduate degrees, our Professional Programme's (PPs), including the IAC and APC, continue to guide candidates toward the CA(SA) designation.

Research and scholarship remain key priorities, and I congratulate those who contributed to publishing work and presenting

at conferences this year. Your efforts position us as leaders in our field. We welcomed several visiting academics this year as their contributions demonstrated scholarly collaboration. Supervision output in the College of Accounting has increased significantly, with four staff members now holding PhDs and others working towards theirs. **Despite the increased academic workload, we excelled in teaching, research, and student support.**

Looking at 2024, we celebrate the resilience, innovation, and teamwork that has defined our progress. We value the support of our stakeholders through the UCT Careers Office and recognise their help in securing student funding and bursaries.

As we conclude this year, thank you for your support, hard work and dedication. Let's take pride in our achievements while knowing we educate to make a difference in every student's life. I wish you a restful and rejuvenating break.

A handwritten signature in black ink that reads "Ilse Lubbe".

Prof Ilse Lubbe, PhD, (CA)SA
Head: College of Accounting



Introducing The College of Accounting

The College's vision to be a center of excellence in the education of future professional accountants aligns with the Commerce Faculty's strategic vision of Care and Transformation, in addition to the three core pillars of UCT's Vision 2030: Sustainability, Excellence and Transformation.

The College of Accounting ('the College') offers undergraduate, postgraduate, and professional accounting programs and ongoing support on the journey toward obtaining the CA(SA) designation.

The undergraduate programmes

- B Com (Financial Accounting) and
- B Bus Sc (Finance with Accounting)

Post Graduate programmes

- Post Graduate Diploma in Accounting (PGDA)
- Master of Commerce programmes
- PHD programmes

UCT Professional Programmes (PPs)

- ITC (Initial Test of Competence) and APC (Assessment of Professional Competence) programmes.

Programmes are accredited by several professional accounting institutions, such as SAICA, SAIPA, ACCA and CIMA.

COFFEE

conversations



South African employees are some of the happiest in the world

Article By Seth Thorn

Published: 21 June 2024

Source: <https://businesstech.co.za>

EXTRACT FROM ARTICLE:

South African employees show higher levels of engagement and enthusiasm in their work compared to their global counterparts. This is according to the annual findings from Gallup's latest State of the Global Workplace report, which is the world's largest ongoing study of the employee experience.

This is partly attributed to South Africa being classified as a "high labour rights" country, which means that labour regulation has a largely positive impact on workers' lives and work experiences, particularly their levels of engagement and well-being.

According to the report, those who work in companies with bad management practices are nearly 60% more likely to be stressed than people working in environments with good management practices.

[CLICK HERE](#) to read the full article.

➔ What can AI do, anyway?

Article By: Chris Gaetano

Published: 18 December 2023

Source: <https://www.accountingtoday.com>

Extract from article:

"Is AI the wonder technology that will do anything and everything, ushering us into a new age? Or is it useless for anything but the most rudimentary of tasks? For AI experts in the accounting solutions space, the answer is somewhere in the middle. But it's a wide middle which contains a diverse set of opinions." [CLICK HERE](#) to read the full article.



➔ Perception is everything — how SA's new unity government will impact investor sentiment

Article By Shawn Duthie

Published: 20 June 2024

Source: <https://www.dailymaverick.co.za>

Extract from article:

"If the markets and the rand are anything to go by, South Africa's new government of national unity has started off as a success.

Of course, this optimism is based solely on perceptions, as investors see the IFP and, in particular, the DA as much more business friendly." [CLICK HERE](#) for the full article.

➔ ESG REPORTING: A BB-BEE REPEAT?

Article By Staff Writer

Published: 7 June 2024

Source: <https://www.accountancysa.org.za>

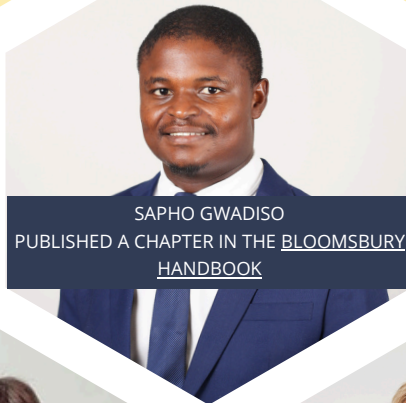
Extract from article:

"Sustainability financial reporting is coming, we just don't know when, how quickly, or the exact details. But in South Africa, we have experience of how it might impact non-listed companies and SMEs in the shape of BB-BEE compliance and its cascading requirements." [CLICK HERE](#) to read the full article.

BE inspired

ITC

PASS RATE:
UCT 94%
NATIONAL 67%



SAPHO GWADISO
PUBLISHED A CHAPTER IN THE BLOOMSBURY
HANDBOOK



ERICA DEBYSHIRE
NORTH-WEST UNIVERSITY RESEARCH (NWC)
AND INNOVATION IMPACT AWARD

APC

PASS RATE:
UCT 62%
NATIONAL 52%



MONIQUE SEPTEMBER
BUSINESS ADMINISTRATION CERTIFICATION



SHAUN PARSON
SAAA BEST PAPER AWARD

SAICA ACCREDITED



DERISA GOVENDER
PROMOTED TO SENIOR LECTURER



SAMIAH FAKIR
SAAA BEST PAPER AWARD

[CLICK HERE FOR
LINKS TO 2023/2024
RESEARCH
PUBLICATIONS](#)



TONIELLE PRINCE
PROMOTED TO SENIOR LECTURER



TARYN ADAMS
PROMOTED SENIOR LECTURER
SAAA BEST PAPER AWARD

IN THE EXTRA-ORDINARY *course of business*



A SNEAK PEAK INTO UCT OPEN DAY

By Lala Nongalaza

Each year, the **University of Cape Town** throws open its doors for the much-anticipated **UCT Open Day**, a vibrant event designed to give prospective students, their parents, and other visitors a comprehensive look at what the university has to offer.

This annual event is a perfect opportunity to explore the campus, meet faculty and staff, and gain valuable insights into the programs and facilities available.

Our team of dedicated staff members put together an informative College of Accounting information stand. This stand was manned by knowledgeable academic staff members and enthusiastic academic trainees who were ready to answer any questions visitors had.

This **full-day interactive session** allowed **prospective students to engage directly with faculty members** and get personalised answers to their queries.



Our dedicated spokesman, Sapho Gwadiso, gave a **presentation that offered a deeper dive into our specialised programmes and the field of accounting.** This talk provided guidance and support, ensuring attendees had all the information they needed to make informed decisions about their future studies.



IN THE EXTRA-ORDINARY *course of business*

PGDA 6 X 6 EVENT

2024 marks the 5th year of successful collaboration between The UCT Careers Service team, The College of Accounting and industry leaders in the accountancy profession.

This year we were joined by seven companies; **BDO, AGSA, EY, MAZARS, PWC, KPMG & FIRSTRAND**. The companies were tasked with presenting a 6-minute presentation on contemporary phenomena in the accountancy profession. This year's topics focused on two key areas of accounting: sustainability reporting and

digital transformation. **The importance of sustainability reporting in accounting was emphasized**, with a focus on environmental, social, and governance (ESG) factors that are increasingly significant in the business world. The impact of technology on the accounting profession was also discussed, highlighting how **digital transformation** is transforming the field.

Ilse Lubbe



IN THE EXTRA-ORDINARY *course of business*

ADMINISTRATIVE STRATEGY & PLANNING DAY

By Lala Nongalaza

In April 2024, the administrative team had its first strategic planning session focused on refining academic administration procedures and guidelines. **The goal is to continually improve the department's administrative processes by reviewing feedback and adapting to evolving practices.** In this session, the team assessed the current marks processing procedures to enhance efficiency, effectiveness, and compliance and began drafting an updated guidelines document for the College of Accounting.



In June 2024, the College of Accounting held an administrative strategy workshop focused on reconceptualizing the administrative space. **The goal was to reshape and streamline workflows for a more efficient and collaborative environment.** Administrative teams spent the day sharing insights, identifying challenges, and developing innovative solutions to create a cohesive framework supporting both academic and administrative staff. Activities and discussions covered workflows, areas for improvement, and strategic and succession

planning for sustainable processes. **Active participation and collaboration led to a productive and inspiring workshop.**

STANDING UNITED: EU PASS STAFF'S PURSUIT OF FAIRNESS AND EQUITY

By Lala Nongalaza

In February 2024, the College of Accounting's EU PASS staff members took part in a strike action, downing tools over unpaid salary increases. We joined numerous disgruntled administrative employees across UCT in demanding a 7.5% salary increase and improved working conditions. Our commitment to this cause was clear, and we believe that together, we can achieve a fair resolution. Unfortunately, this action resulted in all administrative staff being penalized with a no-work-no-pay policy. Despite this setback, we stood firm in our beliefs as a team, and for the first time in a while, we felt truly united. Our collective action and solidarity highlighted our dedication to achieving just recognition and remuneration for our hard work and contributions. Despite the challenges, we continue to stand together in our pursuit of fairness and equity.



IN THE EXTRA-ORDINARY *course of business*



NEXTGEN: THE STUDENT ENTREPRENEURIAL PROJECT

BY ZEENAT JHAVERI

The Student Entrepreneurial Project (SEP) began in January 2024 as a brainchild of the Money Matters Team. Inspired by Kate and Mpilo, our previous 2023 UCT academic trainees. Kate and Mpilo spent many hours finetuning a **transformational project which would be educational and empowering** at the same time under the mentorship of Zeenat Jhaveri. The SEP project ticked all the boxes with **inclusivity and transformation being achieved through offering entrepreneurial courses for free to UCT students** and offering a platform for student entrepreneurs to showcase and market their project. To date we have recruited a team of entrepreneurs both within UCT and externally who are supporting this project. In essence, we have two key outcomes to support our UCT students at no additional cost as a tool of transformation and upliftment. Set out below is how we intend to achieve it:

- A **online platform available to any interested students to teach them the basics of entrepreneurship and skills and knowledge** they will need in order to start a small business.
- **Students entrepreneurial market** within UCT campus and a online platform for student entrepreneurs to advertise their business.

To date we have successfully designed an online platform to support online training. We have recruited entrepreneurs and academics to assist in the project. Currently the entrepreneurs and academics are busy developing modules that will be uploaded to the student platforms available to assist any student who wants to consider a journey of entrepreneurship. **The project is scheduled to launch in January 2025.**

SLIPPER DAY

The College of Accounting participated in Slipper Day, an annual fundraising event organized by Reach For A Dream. Staff wore their slippers and purchased Slipper Day stickers. All proceeds were collected and donated to children suffering from serious illness and fighting for their lives.

WOMENS SANITARY SUPPLIES INITIATIVE

The College of Accounting has embarked on the "Access to Women's Sanitary Supplies" initiative, making standard sanitary supplies available and accessible to our ladies in the College of Accounting. These standard items include sanitary towels, tampons, and disposable underwear so that women can continue their day feeling confident and comfortable. These items are available to staff and students.

WOODSIDE SPECIAL CARE CENTRE BOOK COLLECTION

The College of Accounting Transformation Committee organised a book collection in the department. Staff generously donated books to the Woodside Special Care Centre.



Social & Transformation Responsive Report

EDUCATIONAL PROGRAMMES AND COURSES

➡ Accounting's APC Professional Programme

The College of Accounting's APC Professional Programme **prepares trainee accountants to write the SAICA Assessment of Professional Competence (APC)** enroute to qualifying as a Chartered Accountant (South Africa). The Programme is open to all eligible candidates, regardless of the university at which they completed their undergraduate or postgraduate accounting studies. This indicates the Programme's inclusivity.

In the past three years, the Programme has seen **more than 1 000 black candidates go on to be successful in the SAICA APC**. Furthermore, the proportion of Black candidates in the class has been steady at +-45%. In the 2023 SAICA APC exam, we grew our representation of first-time writers to 45% (historically: +- 33%), whilst still retaining a pass rate of 73% for this cohort (exceeding the national average of 63%). This is evidence of our impact i.e., a **growing market share that remains diverse, without compromising the quality of the Programme**.

In 2024, **all repeat candidates on our Programme were allocated a mentor to guide and support them further**. The mentor also marked these candidates' submissions, thereby having direct oversight of the candidates' performance. This provides further evidence of our care for candidates, particularly more vulnerable candidates.

Taryn Miller

➡ Business Acumen for Accountants

Business Acumen is designed to allow all students, from diverse backgrounds, to gain an understanding of business. This allows students who have not had the privilege or opportunity to be exposed to business to build an equal foundation compared to those students who are more privileged.

The course uses real South African small businesses as case studies, exposing students to the lived experiences of a variety of South Africans who are business owners, employees, customers or suppliers of these businesses. The content also explores topics of sustainability, social and ecological justice, and the United Nations (UN) Sustainable Development Goals. Each of these topics provides opportunities for the students to reflect on their role as future accountants in creating a transformed society.

A central feature of the course is a group project that students work on throughout the semester. The **students are assigned to intentionally diverse groups**, which allows them to develop relationships and learn from each other.

Shelly Herbert

Social & Transformation Responsive Report

EDUCATIONAL PROGRAMMES AND COURSES

➔ MCom Cohort and Initiatives

2024 particularly reflected a significant increase in inclusivity and transformation as the class consisted of predominately African Black females.

A further move toward transformation was made by **taking steps to decolonise the curriculum**. An intentional decision was made to use resources from Africa and focus on African-centric issues.

In the first instance, Black South Africans were approached to be guest speakers. Not only would they be experts in their industry (relating to course content), but they are identifiable and inspirational to black students. **Many students in the class commented that Mary-Anne Musekiwa (CFO of Coronation Fund Managers) was the highlight of the week:** "She is so inspirational and opened my mind to a few cultural blind spots I had had - I am going to make a concerted effort to note these and make a difference to the people affected by them!" **"I enjoyed Mary-Anne's candid speaking and willingness to be open. She encouraged me to walk into spaces which make me uncomfortable but will ultimately lead to my growth."** "Mary-Anne was very clear, motivational and encouraging to those who have dreams and facing difficulties like I do... She was sincere and understands the struggles or issues of SA and is doing initiatives to breach the gap."

Another area of focus was to use cases that **illustrate the course content in an African setting**. It is tempting to grab cases that speak to the success of Warren Buffet or to large American

companies, but I wanted to use cases that illustrate the course content in an African setting to **showcase successful business ventures within Africa, by Africans.**

The First Capital Bank case is about a Malawian bank that must decide whether it wants to acquire Barclays bank in Zimbabwe. I divided the class into two groups and ran a debate. Each student took turns to step forward and motivate why they were either for or against the acquisition. A student in the other group would then step forward and challenge that point. Points raised went beyond any you would find in a suggestion solution and rebuttals were just as thought-provoking. I believe my **innovative approach to teaching played a strong role in getting student engagement and robust discussion.** "The debate and unpacking of issues in a group setting was what I enjoyed. It was beneficial to hear what the insights and perceptions of my group members were as it related to this case." "The debate was a lot of fun, It was really good to interact as a class in that manner."

From addressing upgrades to informal settlements in SA, to an international growth strategy of a Malawian bank, and a socially innovative tech start-up which provides mobile money and financial services to previously unbanked consumers in Zambia, **students are challenged to think about political, social and economic factors in Africa.**

Social & Transformation Responsive Report

EDUCATIONAL PROGRAMMES AND COURSES

"It was very interesting to learn about how mobile money works. And how to find practical solutions to help solve problems faced by most of Africa." "I am very interested in providing accommodation for the 'missing middle'. This topic really piqued my interest as I am involved in that business and provided more insight on my theories and limited information about the topic."

Gizelle Willows

➔ WALK IN MY SHOES

In alignment with the theme "Walk in My Shoes," the **College of Accounting has focused on fostering empathy, building connections, and celebrating diversity among staff.**

This theme kicked off with a lively social gathering, where staff participated in a **fun quiz to get to know each other** better, followed by a **scavenger hunt** for keyrings shaped like shoes, each carrying a special message tied to empathy and understanding. Teams of four were formed during the event, and these teams, along with their unique names, remained central throughout the year. They earned "College Bucks" through various activities, including **Slipper Day, where staff supported the Reach for a Dream Foundation** by purchasing stickers, and **Mandela Day**, which featured a donation station to encourage charitable giving.

In September, the college further celebrated this commitment with a **Heritage Day Braai**, where colleagues enjoyed a traditional braai while exploring and sharing their diverse heritages

through storytelling. The event featured two main activities: **"Get Creative!"** and **"Share Your Story."** In the first, a colleague showcased their heritage through art or crafts, sharing the story behind their creation. In the second, colleagues introduced themselves and shared personal stories, traditions, or cherished memories that reflected their cultural backgrounds. The storytelling segment, held in a relaxed atmosphere was filled with warmth, laughter, and a sense of community. These creative and personal presentations brought staff closer together and highlighted the richness and diversity within the team. The event was a **beautiful reminder of the importance of celebrating both empathy and heritage in building a supportive and inclusive workplace.**

These activities not only promoted team spirit but also reinforced the college's commitment to empathy and transformation.

Lala Nongalaza



Social & Transformation Responsive Report

ACADEMIC TRAINEE TRAINING

Mental health workshop

During the Academic Trainee Training Program at the beginning of the year, our academic trainees receive a workshop where they are provided with tools that enable them to identify and address mental health risks. They are given awareness of the factors and situations that may negatively affect their mental health at work so that they are able to prevent or detect and respond to the issues as they come up. They are equipped with strategies and tools that they can apply to effectively deal with mental health challenges that they may face. Moreover, they are provided with guidance relating to the resources that are available to them at UCT, such as counselling services, to assist them when needed.

Inclusivity training

Our academic trainees are taught to interact with students in a manner that is inclusive of various backgrounds and life experiences. This is relevant to their interactions with students in lectures, tutorials, consultations, emails, online forums and other contexts within the College. The emphasis of the training is to accommodate different races, genders, ethnicities, disabilities, and socioeconomic groups.

Race and gender diversity

The academic trainee group continues to show racial diversity, with eight individuals identifying as Black African, two identifying as Coloured, and two identifying as Indian. There is also gender diversity, with eight out of the twelve being female, which is a positive signal for an industry historically comprised of males. This diversity in our academic trainees sends a positive message and inspires students to believe that they can also achieve professional and academic success.

Academic accessibility

The academic traineeship program has generally been seen as one that is reserved for academically exceptional students only. We have made great strides to shift this perception so that all students feel that it is an attainable goal for anyone with dedication and hard work. Firstly, this is communicated when the role is advertised and in the information session that students attend during the recruitment phase. Secondly, this year (and in past years), we have had at least one academic trainee who passed the Post Graduate Diploma in Accounting (PGDA) on their second attempt. This shows students that failure may be a part of the development process. The key is to grow and learn from our failures to improve the outcome for the individual and society. These academic trainees are also key in relating and tailoring our teaching to address students who may be struggling academically.

Transformative research

Academic trainees have to conduct some form of research during their year at UCT. The research often addresses transformation goals for a better society. In 2024, academic trainees are conducting research in areas such as the mechanisms that can be put in place to improve the financial accountability of municipalities, board characteristics that are associated with good financial performance of state-owned companies, and assessing the financial expertise of School Governing Bodies. This research shows how the academic trainees reflect on their own skills and use them to solve real-world problems.

Social & Transformation Responsive Report

STUDENT SUPPORT

➔ THUTHUKA STUDENTS

“Our vision is to create a holistic support structure for students that will enable them to complete their postgraduate studies. ”

Thuthuka students are each allocated a mentor from the College of Accounting, either an academic trainee or an academic staff member. Students are expected to meet with their mentor at agreed-upon times throughout the year (+- 4 meetings). This allows mentors to track the students’ academic progress and assist with time management and other key matters.

Mentors receive formalised training at the beginning of the academic year. This training is facilitated by Bonani Dube (Student Development Officer, ADP: Commerce EDU). Mentors also receive ongoing support throughout the year. In July this year, we had a compulsory temperature check-in session with mentors to discuss any issues encountered in the mentoring program and to brainstorm any required remedial action. This session was facilitated by Taryn Adams (mentoring program coordinator) and Bonani Dube, and mentors found it very valuable.

Mentors also share quarterly feedback with Taryn Adams and Mariam Bardien on the progress and development areas experienced by mentees. This feedback is used to design alternative support, such as workshops, and is shared with the PGDA teaching staff.

➔ TUTOR TRAINING

The College of Accounting annually facilitates a three-day intensive tutor training program for our student tutors. The program was designed to incorporate good teaching practices, including understanding principles-based learning, diversity, and the interaction between teaching, learning, and assessment.

A session on personal values and ethics was also included to assist students with the ethical challenges that may arise in their role as tutors. These inclusions highlight the increasing need to design a training program that is fit for purpose in our higher education landscape.

In 2024, **eighty-five student tutors** participated in the program.

“Feedback from course evaluations continuously highlights the importance of student-facilitated tutorials as they provide a supportive and nurturing learning space for the conceptualisation of knowledge for students as they engage with conceptually dense concepts. ”

The last day of the program was a highlight for our tutors as they had an opportunity to implement the facilitation skills they developed over three days with constructive feedback shared by the course convenors.

Social & Transformation Responsive Report

STUDENT SUPPORT



MONEY MATTERS

The Money Matters program was created and commenced in 2023 with the following objectives in mind:

To add an additional element of “wellness” to students, including financial literacy and money mentorship support.

Serves as a UCT Transformational initiative, empowering both the Mentor and mentees through knowledge and better tools for financial decision-making.

The emphasis of this program is to **introduce students (mentees) to available “tools” and “models” to help steer them to a greater awareness of their personal money management**, and we hope better financial planning and decision-making will be an outcome.

To provide educational empowerment to students as it highlights important “theories” on financial literacy and decision-making, such as the benefits of savings and the dangers of store cards.

An opportunity to embark on research within the fields of Financial Literacy and “money Mentoring”, specifically within the context of students (mentees) and the Academic Trainees (mentors) both within Humanities and the College of Accounting.

To empower the College of Accounting Academic Trainees with financial literacy and wealth creation knowledge and skills that will

strengthen them to make sound decisions as they embark on a journey of empowerment and growth.

The objectives listed above were achieved in 2023 with our academic trainees, who were upskilled and trained on financial literacy and an introduction to wealth creation concepts that could benefit them and EDU students. **The program was expanded in 2024 to support and mentor our College of Accounting admin team, our cleaning staff.**

In line with 2023, we **offered a series of short workshops to EDU students in 2024. Our plans are to expand our workshops in 2025 to support the resident students who are mainly on funding.**

This project has seen excellent progress and growth since its commencement, and the goals are being achieved.

Zeenaat Jhaveri

Social & Transformation Responsive Report

COMMUNITY ENGAGEMENT AND COLLABORATION

➔ A RISING TIDE LIFTS ALL BOATS

The College of Accounting ("CoA") has collaborated to further transformation, inclusion or diversity beyond UCT.

The College supports colleagues from Walter Sisulu University ("WSU") in a capacity-building project – a collaboration between the CoA, the Department of Accounting at WSU and the South African Institute of Chartered Accountants ("SAICA").

In September 2024, the CoA welcomed a group of academics and students from the Department of Accounting at the **Namibia University of Science and Technology**. The purpose of their visit was to network collegially and for their students to explore postgraduate study opportunities.

The approach to developing the capacity to deliver the Postgraduate Diploma in Accounting ("PGDA") involved periodic visits by the WSU team to UCT throughout the year. These visits were intended to build the WSU team's expertise in designing, developing, and offering a PGDA aligned with SAICA accreditation standards.

Hosted by UCT's College of Accounting, the WSU team shadowed their counterparts, conducted tutorials, and participated in assessment setting and marking. Through this immersive experience, they gained insights into the PGDA's design, content, and learning outcomes essential for meeting accreditation requirements.

"The collaboration will effectively build WSU's capacity to deliver an accredited PGDA, thereby enhancing community engagement by preparing future graduates who meet industry standards and can contribute to local economic development."

Ilse Lubbe



Social & Transformation Responsive Report

SCHOLARSHIP PORTFOLIO



THE COLLEGE OF ACCOUNTING SCHOLARSHIP PORTFOLIO

The portfolio seeks to further the **College's research and scholarship objectives, and to support staff in their research**. Highlights within the portfolio for 2024 year include:

Research Retreats

The College holds an annual three-day research retreat, which creates a space for staff to concentrate on their scholarship activities away from campus. These retreats have been held in partnership with the Accounting Department of Stellenbosch University since 2020. In 2024, the College held a second retreat for the year, in partnership with UCT's Department of Finance & Tax. During the period 2020-2024, 29 different academics from the College of Accounting have each attended one or more retreat. During 2024, 14 staff attended one or both retreats, and five of the first-time attendees at the retreats were black academic staff.



PhD Study Group

In 2024, a PhD study group was formed to allow those members of staff who have completed a masters degree and may be contemplating registering for a PhD to discuss the PhD journey and to be accountable for their preliminary activities (e.g.

reading other PhDs, identifying a broad area of interest, reaching out to potential supervisors). During 2024, 10 staff members participated in this group, seven of whom are black academics. The group is also attended by staff who have completed a PhD and who share their experience.

Conferences

College staff attended various conferences during 2024. Among these was the 2024 Southern African Accounting Association's Western Cape regional conference. Six black academics were among the eight members of staff who contributed to papers at the conference. Two papers co-authored by College staff won awards at the conference.

Academic Forums

Monthly academic forums create opportunities for staff to showcase and receive input on research projects, as well as to lead academic discussions on topics relevant to teaching in the College. In 2024, in addition to presentations from visiting scholars, seven College staff made presentations to the academic forum, six of whom are black academics.

Publication Count and Block Grant Processes

The College's progress in scholarship is evident both in the increase in the total Block Grant award and in the number of staff eligible for participation in the process. Six of the 14 members of staff receiving Block Grant allocations in 2024 are black academics in the College. During 2023, nine College staff published 17 articles, book chapters or conference papers. After including staff who published in 2021 and 2022, this should result in 18 members of staff being allocated publication points in the 2025 Block Grant process, nine of whom are black academics.

Shaun Parsons

Social & Transformation Responsive Report

TUTOR APPRECIATION EVENT

➔ TUTOR APPRECIATION FUNCTION

The **College of Accounting (CoA)** employs a large **number of student tutors who make a vital contribution** to both the academic success of students and also the College's ethos of transformation, inclusion, and diversity. Drawn from the **top performers** in our senior undergraduate and postgraduate cohorts, they achieve the impressive balancing act of achieving well in their own studies while at the same time teaching more junior students, scoring submissions, marking assessments, and providing a crucial feedback mechanism to academic and administrative staff. **The tutors themselves represent the vastly diverse range of backgrounds** from which our students come, and as such they each bring important perspectives that **enhance the CoA's ability to connect with all of our students, ensuring a more inclusive learning experience.**



On the evening of 21 September 2024, the College hosted the first annual **Tutor Appreciation Function**. Taking place in the New Lecture Theatre Building, the festivities offered both formal recognitions and informal moments of celebration, highlighting the excellent work done by our student tutors. The official programme included speeches by members of the academic staff and the tutors themselves, as well as an amusing dramatic performance put on by several tutors. The course convenors gratefully awarded each tutor a certificate of appreciation, accompanied by enthusiastic applause.

When the formalities were over, we moved to the lobby area which had been spectacularly remodelled with celebratory decorations, a photo booth, a DJ providing lively music, and an ample spread of food and beverages. **The event fostered an atmosphere of camaraderie and celebration, with tutors and staff happily sharing stories, laughter, and pride in their collective accomplishments** for several hours.

Feedback after the function was uniformly positive, with everyone agreeing that it was an excellent inaugural event, hopefully to become a cherished annual tradition. As both students and teaching staff, **the CoA's tutors embody our commitment to transformation, inclusion, and diversity, promoting access, support, and success for a wide range of students.** This Tutor Appreciation Function not only celebrated these contributions but also reinforced the importance of our community's collective efforts toward these goals.

Jimmy Winfield

Social & Transformation Responsive Report



A WORD FROM OUR TUTORS

Gcinekile Khumalo

"On behalf of the tutors, **I want to express our heartfelt gratitude for organising the Tutors' Appreciation Dinner.** Thank you and your team for putting together such a wonderful year-end event to celebrate our efforts. We truly enjoyed the evening – from receiving our certificates to the delicious food and lively music. It was a fantastic opportunity to connect with colleagues and celebrate our shared accomplishments.

" Working for the CoA has been a rewarding experience, and events like this remind us of the supportive community we are a part of. "



Luke Vivier

Tutoring Management Accounting 1 this year has been an incredible journey filled with laughter, inspiration, and transformation. One of my personal goals was to change the narrative around Management Accounting, and **I am overjoyed to have witnessed students go from dreading the subject to embracing it with enthusiasm. Being part of their stories of resilience, hard work, and triumph has been an absolute honor.** I see myself as a tool provider, handing students what they need as they build their understanding and confidence brick by brick.



The Tutor Appreciation Event was a heartwarming highlight of the year—a night of laughter, reflection, and celebration. Collaborating with Adam Crafford on the skit was an unforgettable experience. The dialogue came to me instantly, inspired by the quirks and shared moments that make tutoring unique. Adam's charisma and humor elevated it to a performance everyone could enjoy. It was the perfect way to cap off a phenomenal year. **Tutoring has shown me the power of leadership in shaping perspectives and fostering joy in the face of challenges.** As the saying goes, **"The people go where the leaders go,"** and I am proud to have been a leader in this space.

RESEARCH Conferences

A look at conferences attended in the last 18 months by our academics



ILSE LUBBE
PROFESSOR

BAFA ACCOUNTING EDUCATION SPECIAL INTEREST GROUP CONFERENCE in May 2024 was held in the United Kingdom. The British Accounting and Finance (BAFA) Accounting Education Special Interest Group Annual Conference was held at the University of Leeds. The keynote was presented by Dr Nicola Beatson, focusing on self-efficacy and a sense of belonging in accounting education research.

Pertinent themes included graduate attributes, teaching and learning in accountancy, and assessment. The impact of the digital age on accounting education, including AI (and ChatGPT), online learning, and gamification in the classroom, was explored. The conference again provided a great opportunity to engage with international and South African colleagues.

THE UCT TEACHING AND LEARNING CONFERENCE November 2024 held in Cape Town was themed 'All About Curriculum: New Visions and Future Directions'. It was dedicated to reimagining curriculum in higher education, focusing on creating responsive and inclusive educational practices in the face of current global challenges. To reimagine the future, we must reflect on the now. Through panel discussions, colleagues in the Commerce Faculty reflected on change management and departmental-level experiences of a faculty-wide curriculum review process. We noted that this is a disruptive process with many challenges,

including curriculum overload, course right-sizing, professional endorsements, and embedding graduate attributes while supporting staff development.



NAVITHA SEWPERSADH
ASSOCIATE PROFESSOR

ELSEVIER FINANCE CONFERENCE November 2023 was held in Rio de Janeiro, Brazil. There was a focus on Digital Finance, so I presented a paper on "Automation Investments". The three papers that stood out to me were:

BigTech & FinTech Lenders and how they are changing the lending landscape. Big tech companies globally have started to offer lending services. Traditional lenders are being threatened by the new lenders and forms of financing available.

Will digital economy strategy affect financial risks. This paper was so interesting since I saw the actual effects of this in our BAG M&A presentations, where our students picked up on the firm's digital strategy.

A workshop on Digital Finance which was particularly enlightening since there have been so many strides made in this area.

Research is moving really fast in the finance space. Initially when I started my finance research, there wasn't a space for pure finance topics since it had to be situated in economics to be publishable. However, now with technology and ESG, there is a growing space for pure finance topics, so it is very exciting to see finance go back to its roots.

RESEARCH Conferences

A look at conferences attended in the last 18 months by our academics



SHAUN PARSONS

ASSOCIATE PROFESSOR



GIZELLE WILLOWS

PROFESSOR

INTERNATIONAL INTERDISCIPLINARY CONFERENCE ON ARTIFICIAL INTELLIGENCE (AI) AND LAW July 2024 held at the Faculty of Law, University of Cape Town. This conference focused broadly on the consequences of AI for the law and included a tax stream. **Shaun presented a working paper on Regulating tax avoidance driven by AI neural networks:** strengths and weaknesses of General-anti Avoidance Regimes in South Africa and elsewhere with co-authors Albertus Marais and Prof Johann Hattingh.

INTERNATIONAL COLLOQUIUM October 2024 held at the University of Cape Town. This colloquium provided for invited academics travelling to Cape Town for the IFA Congress the opportunity to present their research to one another. **Shaun presented a working paper assessing the viability of a global minimum tax rate for individuals, as proposed at the G20.**

76TH CONGRESS OF THE INTERNATIONAL FISCAL ASSOCIATION (IFA) October 2024 held at the Cape Town International Convention Centre (CTICC). The IFA Congress brings together representatives from both private and public sectors from around the world to engage on matters of international taxation. The 76th Congress was the **first time the Congress has been held on the African continent.** The Congress presented an unparalleled opportunity to engage in South Africa with leading experts on international taxation from around the world, both in scheduled presentations and in personal discussions.

WORLD FINANCE CONFERENCE was held in August 2023 at the University of Agder in Kristiansand, Norway. Gizelle presented two topics:

- The relationship between household debt and interest rates
- Money arguments: The cause, the fix, and the role of financial planners

What I love most about this conference is the constructive feedback that we you get on our research. **Global academics are always fascinated with research from South Africa. Our geopolitical and economic context is able to add such an interesting perspective to things.**

And likewise, the talks I attended were inspirational. Truly amazing to hear what some countries are doing to better understand finance. Be that sustainability, diversity, social impact, or wealth creation.



RESEARCH *in the College*



JACQUI KEW

ASSOCIATE PROFESSOR

FINANCIAL ACCOUNTING: AN INTRODUCTION

Oxford University Press, October 2024

Financial Accounting: An Introduction is aimed at first-year students following courses in financial accounting at universities and universities of technology. The book **offers chartered accounting stream students a strong framework in preparation for further studies in accounting**, and benefits students on a general accounting stream. [CLICK HERE](#) to read more.



ILSE LUBBE

PROFESSOR

THE IMPACT OF THE SPOTLIGHT EFFECT ON TRAINEE ACCOUNTANTS

Accountancy SA, September 2024

Trainees experience heightened self-consciousness and anxiety, often resulting from excessively worrying about making mistakes or being judged negatively. Being self-conscious and making inappropriate comparisons could hinder trainee accountants' ability to achieve their performance objectives successfully. **The spotlight effect can significantly impact individuals in an office environment.** Recognising and understanding its impact is essential for trainees, training officers, and other reporting officers. [CLICK HERE](#) to read more.



NABEELAH DANIELS

SENIOR LECTURER

CORPORATE GOVERNANCE AND THE VALUE RELEVANCE OF ACCOUNTING INFORMATION: EMPIRICAL EVIDENCE FROM SOUTH AFRICA

Auditing SA, October 2024

In the 21st century, **the expectations placed on organisations have increased significantly. There has also been a general decline in the level of trust in organisations**, due to the prevalence of corporate scandals in recent years. Because of this, the importance of corporate governance has grown dramatically over the last 20 years, owing to corporate fraud, negligence and management misconduct, resulting in substantial losses of shareholder wealth (Krechovská, 2014). [CLICK HERE](#) to read more.



SAPHO GWADISO

SENIOR LECTURER

THE BLOOMSBURY HANDBOOK OF CONTEXT AND TRANSFORMATIVE LEADERSHIP IN HIGHER EDUCATION

July 2024

Together with Judith Terblanche, Sapho authored Chapter 5, titled *"Cultivating Socially Responsible and Ethical Chartered Accountant Business Leaders through Learning and Teaching: A Focus on Our Technological Future and Human Agency"*. [CLICK HERE](#) to read more.

RESEARCH in the College

FINANCIAL ACCOUNTING: IFRS PRINCIPLES

Oxford University Press, November 2024



Authors: (From left to right) Sapho Gwadiso, Ilse Lubbe, Shelly Herbert and Goolam Modack

Financial Accounting: IFRS Principles is an **accessible, comprehensive and concepts-based South African text which assumes a basic knowledge of financial accounting, and then helps readers understand and apply the IFRS Accounting Standards.** It also references the IFRS for SMEs Accounting Standard applicable to small and medium-sized enterprises. The pedagogy of the book supports the development of crucial strategies and sound financial reporting knowledge, providing an excellent balance between theory, practice, and strategy. It is **suitable for second- and third-year courses in financial accounting on the chartered accountant or general or professional accountant streams at universities, as well as universities of technology.** [CLICK HERE](#) to read more.

RELATIONAL AND DECISION-MAKING SKILLS DEVELOPMENT IN SOUTH AFRICAN ACCOUNTING STUDENTS



TARYN MILLER

ASSOCIATE PROFESSOR

Authors: Kotze and Miller (Pictured above)

Abstract:

Employers of accounting graduates have criticised graduates' ability to work well with others and think critically. This study investigates aspirant Chartered Accountants in South Africa ('aspirant CA(SA)s') perceptions of the extent to which universities should and are developing relational and decision-making (RDM) skills in accounting students. Questionnaire data from 44 aspirant CA(SA)s, employed at three offices of a large audit firm in South Africa, were obtained. The majority of participants perceive that virtually all RDM skills are developed to an intermediate or advanced level during the academic programme. However, participants also perceive that the academic programme should develop all RDM skills to a greater extent; in particular, skills relating to managing others, teamwork, relationship-building, professional scepticism, emotional intelligence and leadership, to maximise performance during the training programme. Academics may benefit from this study's findings of perceived RDM skills deficits, and suggestions for their development, which includes collaborating with training offices. [CLICK HERE](#) to read more.

RESEARCH *in the College*



JIMMY WINFIELD

ASSOCIATE PROFESSOR

BLENDING TRADITION WITH INNOVATION

The Learning Exchange Podcast, February 2024

In this episode, we welcome Associate Professor Jimmy Winfield, who shares his insights on the power of blended learning in higher education. Discover how the thoughtful integration of online and in-person teaching methods can create more accessible, engaging, and effective learning experiences. Join us as we explore the transformative impact of blended learning at UCT. [CLICK HERE](#) to listen more.

BLENDED, FLIPPED AND LIT: STUDENT PERCEPTIONS AND PERFORMANCE UNDER BLENDED LEARNING WITH A FLIPPED CLASSROOM AND A LIGHTBOARD

Authors: Winfield (Pictured above) and Whitelaw

Promoting student success is a key objective for higher education institutions in South Africa, and the post-pandemic era presents the sector with a novel opportunity to take advantage of improved online learning infrastructure and skills. As institutions face critical decisions regarding teaching modalities, it is imperative to establish and enhance evidence on the extent to which blended learning can – or cannot – facilitate student success in a post-pandemic setting.

[CLICK HERE](#) to read more.

FOCUS ON ETHICS

Accountancy SA, October 2023

Accounting ethics has long demanded that accountants not be influenced by bias. But bias isn't just about racism, sexism and all those other -isms. Recent revisions to section 120 of the SAICA Code of Professional Conduct make it clear that we need to avoid cognitive biases too - a much bigger challenge because we are all guilty. [CLICK HERE](#) to read more.



TARYN MILLER

ASSOCIATE PROFESSOR

UNDERSTANDING FINANCIAL STATEMENTS: A GUIDE FOR NON-SPECIALISTS

Cape Business Seminars, August 2024

Authors: Winfield (Top Left), Graham and Miller (Top Right)

The go-to book for undergrad and postgrad courses aiming to empower people to read financial statements, and speak the language of accounting. The first three editions have sold well more than 10,000 copies, and have been prescribed at UCT, GIBS, Wits, UKZN, Rhodes, UWC, Varsity College, Vega, and many others. This fourth edition is fully up to date, loaded with real-world examples, and comes with a full inventory of lecturer resources. It is available in both hard copy and ebook formats. [CLICK HERE](#) to read more.

RESEARCH *in the College*



SHAUN PARSONS

ASSOCIATE PROFESSOR

CRYPTO ASSETS: SOUTH AFRICAN TAX LAW AND POLICY

Authors: Parsons (Pictured above) and West

Crypto-assets and blockchain technology have created much uncertainty within the field of taxation. While some jurisdictions have attempted to formulate responses, others have yet to meaningfully engage with the topic. In contrast to the taxation of the digitalized economy, a coordinated global approach to the taxation of crypto-asset transactions is notably lacking.

[CLICK HERE](#) to read more.

REGULATING TAX AVOIDANCE DRIVEN BY AI NEURAL NETWORKS: STRENGTHS AND WEAKNESSES OF GENERAL ANTI-AVOIDANCE REGIMES IN SOUTH AFRICA AND ELSEWHERE

Bulletin for International Taxation, 2024

Authors: Parsons (Pictured above), Marai and Hattingh

This article explains the ever-growing use of artificial intelligence (AI) in tax and assesses the strength and weaknesses of general anti-avoidance rule regimes to address tax avoidance driven by AI. Proactive steps by regulators are desirable. Recommendations are formulated underlining the need for international coordination and an “all of government” approach.

[CLICK HERE](#) to read more.

REMOTE WORK AND THE TAXATION OF INDIVIDUALS: A DEVELOPING WORLD PERSPECTIVE AND THE ARGUMENT FOR INTER-NATION EQUITY

World Tax Journal, 2024

Authors: Parsons (Pictured above) and Titus

Technological development has rapidly increased the mobility of labour, undermining the implicit assumption that employees will be physically located in the same jurisdiction as their employers, and calling into question the basis on which taxing rights over employment income are allocated within the international tax system. To date, the literature on reform in this area has been dominated by the developed world. This article brings a developing world perspective to the debate. The authors argue that such reform needs to consider not only pragmatism but also inter-nation equity to achieve legitimacy.

[CLICK HERE](#) to read more.

RESEARCH *in the College*



GIZELLE WILLOWS
PROFESSOR

HOME BIAS: DEBIASING TECHNIQUES FROM FINANCIAL PLANNERS' PERSPECTIVES

Journal of Financial Counseling and Planning, 2024. Authors: Jugnandan and Willows (Pictured above)

Financial planning literature has called for further efforts into understanding investor psychology. Financial planners have the capacity to enhance investor welfare through the mitigation of behavioral biases. Thus, the perspectives of financial planners are an important voice in behavioral finance research. **Research suggests that home bias remains prevalent and problematic.** This research applies a qualitative, thematic analysis approach to understand how home bias has been practically managed by professional financial advisors, with data collected from financial planners in South Africa. Results suggest that strategies such as investing time in educating the client and using probing questions to nudge the client in the right direction were effective. Irrespective of the bias mitigation approach adopted, a strong relationship of trust is foundational to any debiasing activity. [CLICK HERE](#) to read more.

PROFESSIONALISATION OF FINANCIAL PLANNING IN AUSTRALIA, CANADA AND SOUTH AFRICA

Australian Journal of Management, 2024

Authors: Richards, Robinson and Willows (Pictured above)

Delivery of apt financial advice to the public has become a high priority in developed countries

due to the increased complexity of personal finance. Using the theory of professionalisation and qualitative interviews, we investigate the common barriers that three apex financial planning professional bodies encounter as they create a jurisdiction for Certified Financial Planners® (CFP). We show that a sales orientation, commission-based remuneration, membership entrenchment with financial product providers and other stakeholder lobbying impedes the professional bodies' progress. However, governmental willingness to regulate financial advice, coupled with technological advances, may enable professionalisation. **Our article adds to research on the professionalisation of financial planning and offers practical insights into how other bodies around the world can progress CFP's jurisdiction.** Our research differs from the published work on other professions because it is happening even as we write. [CLICK HERE](#) to read more.

COMPARING FINANCIAL OUTCOMES AMONG HOUSEHOLDS HEADED BY WOMEN, MEN, OR BOTH PARTIES: THE GENDER PAY GAP PREVAILS

Authors: Willows (Pictured above), Tahir and Richards

Research shows gender disparities in savings habits and financial literacy. However, recent studies indicate that the higher earner in a household, regardless of gender, typically manages finances more effectively. This study examines if households where women are the primary decision-makers face more financial challenges and if they have less financial resilience, knowledge, and capability due to lower household income. Using data from the Canadian Financial Capability Survey (N=2,149),

RESEARCH *in the College*

we employ regression analysis to analyze differences in financial circumstances among households headed by women, men, and both genders jointly. Our findings show that women-led households have lower incomes, struggle to balance expenses, and are less likely to pay off credit card balances compared to households led by men or those with shared responsibility. Disparities in financial resilience, knowledge, and capability lessen when controlling for household income. Addressing the gender pay gap is crucial for improving financial outcomes for women and their households.

PREPARING ACCOUNTING STUDENTS TO BE RESPONSIBLE LEADERS



TARYN MILLER

ASSOCIATE PROFESSOR

Accounting Education, 2023

Authors: Miller (Top Right) and Willows (Top Left)

Accounting graduates progress to hold a variety of roles in society, often comprising positions of leadership. Yet studies continue to show that accounting graduates are underdeveloped in several competencies affiliated with leadership. These competencies are well-aligned with Responsible Leadership (RL) theory, and expectations of accounting education institutions globally. However, curriculum-level guidance targeting RL competency development in accounting students is lacking. The purpose of this study was therefore to identify guidelines for the accounting curriculum that support the development of RL competencies in accounting students. Thirteen interviews were conducted with South African CA leaders, to understand their post-university leadership development

experiences and obtain their perspectives on how universities can better prepare accounting students to be responsible leaders. The study developed a model comprising seven core concepts which is named the RESPOND model. This model may assist accounting academics deliberating on adaptations to their curricula to achieve competencies synonymous with RL. [CLICK HERE](#) to read more.

EXPANDING THE FOOTPRINT OF A CAPE TOWN-BASED NON-PROFIT TO THE WILD COAST



GOOLAM MODACK

ASSOCIATE PROFESSOR

Emerald Emerging Markets Case Studies, 2024

Authors: Miller (Top Left) and Modack (Top Right)

The case study's primary learning objectives are to develop a number of professional competencies, such as personal ethics and citizenship, decision-making acumen and business acumen. Students deal with a novel situation, underpinned by four Sustainable Development Goals (reduced poverty, quality education, decent work and economic growth, and reduced inequalities) and are required to consider a broad range of historical and cultural nuances in a resource-constrained environment, to address the dilemma at hand. [CLICK HERE](#) to read more.

RESEARCH *in the College*



ERICA DERBYSHIRE

ASSOCIATE PROFESSOR

THE FINANCIAL IMPACT OF COVID-19 ON SOUTH AFRICAN COMPANIES: AN INDUSTRY PERSPECTIVE

20th Asian Academic Accounting Association (4A), 2024

Authors: Derbyshire (Pictured above) and Schutte

COVID-19 is not just a health crisis but affects every economic sector worldwide. **To analyse the impact of COVID-19 on the financial performance of the top 40 JSE-listed companies in South Africa to determine the industries most negatively impacted by COVID-19.** There is limited evidence-based research on the impact of COVID-19 on the financial performance of JSE-listed companies using performance measures other than the share price. This study used a mixed-method research approach. A content analysis was performed on the quantitative and qualitative information extracted from the annual financial reports of the top 40 JSE-listed companies. Results revealed that the telecommunications, industrials and consumer goods industries reported the worst deterioration in their financial ratios. The results reported by the telecommunications industry were startling because it was anticipated that this industry would benefit from the pandemic given the increase in demand for network services during the pandemic. **This study focused on determining which industry was the most negatively impacted by COVID-19 using empirical research.** [CLICK HERE](#) to read more.

AN ANALYSIS OF AUDIT COMMITTEE DISCLOSURE PRACTICES IN SOUTH AFRICAN METROPOLITAN MUNICIPALITIES

Auditing SA, 2024

Authors: Derbyshire (Pictured above)

It is common knowledge that South African municipalities are struggling to deliver basic services in accordance with the constitutional mandate. The lack of service delivery by metropolitan municipalities therefore affects many stakeholders. The audit committee has been found to be an important governance structure. Adequate disclosure concerning the audit committee's operations may influence the organisation's financial- and reporting framework, as companies with good corporate governance practices are more likely to obtain a clean audit opinion. Since municipal audit committees have limited legislative guidance on matters to be disclosed, the authors analysed the disclosure practices of the audit committees of the metropolitan municipalities in South Africa. The authors also compared the existing disclosure practices to the King IV Code audit committee disclosure requirements. AGSA. It was found that South African metropolitan municipalities' audit committees disclosures vary in nature. The identified, non-uniform disclosure practices might render it difficult for stakeholders to gain an understanding of the role that municipal audit committees played during the financial year. [CLICK HERE](#) to read more.

ENHANCING INCLUSIVE STUDENT ENGAGEMENT IN HIGHER EDUCATION

Quality Assurance Agency for Higher Education (QAA), 2024. Authors: Derbyshire (Pictured above)

Student engagement is a multifaceted and

RESEARCH *in the College*

complex concept that has garnered significant attention across various perspectives, yet no universal definition exists. Aside from the fact that there is no consistently accepted understanding of student engagement, there is also no meta-theory to integrate engagement's diverse and complex concepts, nor does the literature identify a clear process of engagement triggering events. certain specific areas which are important in defining student engagement, such as behavioural, cognitive, psychological, socio-cultural, and institutional aspects. **Student engagement is a multifaceted concept to which all stakeholders in the learning process (students, staff, and the institution) have a contribution to make. In addressing the inclusivity barriers, scholars caution that inclusivity is much more than solely students' participation.**

Given the growing importance of understanding engagement from both academic and industry perspectives, it is crucial to analyse the key elements of engagement. **Effective student engagement involves creating an environment where students are motivated, feel a sense of belonging, and can participate in their learning process.** Students, staff, and HEIs have their role to play in creating such learning experiences. By focusing on these key elements, institutions can enhance the overall educational experience and prepare students for successful careers.

By understanding barriers to student engagement, educators and HEIs can develop more inclusive strategies that address the diverse needs of their student populations, ultimately fostering a more

engaging and supportive learning environment. Educators should implement effective methods to increase inclusivity in the aim of addressing barriers to engagement. This requires further research and exploration. **Adopting flexible learning approaches and learning from student voices are among key ways forward.**

[CLICK HERE](#) to read more.

RESEARCH

Academic Interview



MY JOURNEY IN RESEARCH

BY SAPHO GWADISO

WHAT ARE YOUR MAIN RESEARCH INTERESTS, AND HOW DO THEY INFLUENCE YOUR TEACHING?

My research has been influenced by the classroom more than the other way round. The original idea for my revenue paper came from an argument over interest income in an APC Assessment by a provider (pre-UCT). One of the research topics for the honour's students of last year came out of a difficult discussion in a Post Graduate Degree in Accounting (PGDA) tutorial about deferred tax in business combinations. One of the things I learned this year was to narrow down what I do in class because the curriculum is already overloaded. I don't need to go beyond the boundaries of, or question IFRS Accounting Standards when I teach them. Yes, I am learning constraint!

My main research interest is IFRS Accounting Standards. Not annual reports, but the actual accounting standards themselves. There is a field of accounting research that is non-empirical in nature and critically analyses the text of IFRS Accounting Standards, the choices that the board makes, and the potential influence on decision making and judgments by both preparers and users. The IASB Board Members in their roadshows generally call for this type of work, and more importantly, they call for recommendations for improvement. The research on the text of the standard can work hand-in-hand with research on annual reports and other empirical documents to confirm or refute stated claims and weaknesses. In addition to pre-defined uses of research, other researchers outside accounting are comfortable to perform research without a tightly identified and well explained user group.

As such, **I truly believe that some part of research should be dedicated to 'fun' and 'exploratory' projects without a deep need to fix an identified problem. Rather, curiosity should be followed, and in the process, something profound can come about.** My short (SAAA award winning) paper on revenue fell in this area. In accounting we use words like "ordinary activities", "operating activities", and to an extent "revenue" like their definitions are clear, whilst the IASB has for decades chose to leave some terms undefined. There is a research paper that calls the issues that the IASB leaves open the issue in the "too difficult" box.

WHAT DO YOU ENJOY MOST ABOUT SUPERVISING STUDENTS?

Hearing how different students think about different accounting issues. Each research topic is an opportunity to learn what is going on in that area of research and what are the technical issues a user/preparer of financial statements battles with. In 2023, I worked with an academic trainee and learned that IAS12 was in the pipeline for overhaul for a long time until the IASB couldn't find consensus about a way forward in stakeholder consultations. Thus, after a lot of research papers were written presented at conferences, presented at IASB events, and published in journals, the IASB decided to materially keep the standards as is, with very minor improvements. The journey of going deeper into the roots of the standard was fun!

HOW DO YOU SUPPORT YOUR STUDENTS THROUGHOUT THEIR RESEARCH JOURNEY?

The students owns their research project, and needs to do most of their own learning for their degree. My role is to provide support and guidance through regular check-ins and conversations.

RESEARCH *Awards*

SAAA conference awards

BY ILSE LUBBE

The Southern African Accounting Association (SAAA) Western Cape Regional Conference was hosted in September 2024 at the Cape Peninsula University of Technology (CPUT) Granger Bay campus. Several of our colleagues attended and presented at the conference. Navitha, as a member of the SAAA WC Regional Committee, was instrumental in organising the conference. A huge congratulations to our academics for the following papers:

Best conference paper award: "COVID-19 and the Going Concern Assumption: A South African perspective" by Rebekah Swanepoel and Samiah Fakier.

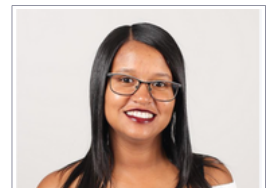
Best tax paper award: "INFORMAL SECTOR TAXATION: A qualitative analysis of the experience of the urban informal operators in Rustenburg, North West Province" by Amogelang Mokgatlhe, Shaun Parson and Taryn Adams.



SAMIAH FAKIER



SHAUN PARSONS



TARYN ADAMS



RESEARCH Awards

Erica Derbyshire



RESEARCH AND INNOVATION EXCELLENCE AWARD

In November 2024, **Erica received the award for her research and innovation.** The award recognises staff members, postgraduate students, and post doctorates who have engaged in high-quality, impactful research and knowledge transfer activities over a sustained period of time.

Professor Jeffrey Mphahlele, Deputy Vice-Chancellor of Research and Innovation at North-West University acknowledged Erica's exceptional contributions stating that **she has distinguished herself as a leader in her field**, and that the award is a well-deserved recognition of her hard work, dedication, and innovative spirit.

UCT 3MT COMPETITION WINNER

Based on an international competition that **challenges students to consolidate their ideas and research findings so they can be presented concisely to a non-specialist audience**, the event allows postgraduates to reignite their passion for their work while motivating them to keep going.

Derisa competed against 15 presenters in her category (Social Sciences and Humanities) with her paper titled, *"A Penny for your Thoughts?" Exploring Influences on Young Accounting Professionals' Financial Behaviour*. She says "In the 3MT Competition, you have three minutes to make an impression on an audience that may not be familiar with your subject area, so every word (and second) counts. **This gave me the opportunity to think about my research from a fresh perspective.**"

Derisa Govender

SENIOR LECTURER



VISITING *Professors*

Prof Zian Zhou

**Shidler College of Business
University of Hawaii at Manoa**

1-month visit as part of sabbatical
Mid February 2024 to mid March 2024
Interacting with financial reporting academics
and presented at academic forum
[CLICK HERE TO VIEW RESEARCH](#)

Dr Christina Allen

**Faculty of Business and Law
Curtin University, Western Australia**

1-month visit as part of sabbatical
Mid April 2024 to mid May 2024
Interacting with taxation academics and
presented at academic forum
[CLICK HERE TO VIEW RESEARCH](#)

Emeritus Prof Trevor Hopper

**Universities of Sussex, Essex, UK and
Victoria, Wellington, NZ**

1-day visit while in Cape Town
[CLICK HERE TO VIEW RESEARCH](#)



ALUMNI *Anecdotes*

We reached out to our alumni to hear about their journey since graduating and the role the College has played in their success.



LIVING THE CA (SA) DREAM

BY SILIZIWE NKALITSHANA

I completed my Bachelor of Commerce degree and PGDA in the College of Accounting at UCT before joining Deloitte where I completed articles. After qualifying as a Chartered Accountant ("CA") in 2023, I went on secondment to Deloitte in the United Kingdom where I stayed in Manchester for three months. During my time abroad I explored about 12 countries in Europe. I've always known I want to travel so the experience felt like an invaluable dream come true.

After [virtually] graduating, I started my first year of articles as an **Academic Trainee in Tax in the midst of the covid-19 pandemic in 2021**, then proceeded to join **Deloitte in Johannesburg for the last two years of my articles**. I finished my articles and became eligible to register as a CA(SA) in December 2023. Being an audit trainee had its ups and downs, but the journey has been quite rewarding both as a learning experience and with the fruits that came after.

I'm now a **manager in the Financial Advisory division at Deloitte Johannesburg** where I work within the **Valuations and Modelling team**. This role is mainly focused on the Management Accounting & Finance discipline of accounting and I find myself still learning something new everyday!

When I'm not playing with numbers or playing Dora the Explorer, I can be found deep between the lines of a book. I read, on average, 52 books a year and talk about them on my Bookstagram (@lizbetweenthelines on Instagram).

"The time spent at UCT has played a substantial role in my development as an alleged adult and if I could, I'd do it all over again."



ALUMNI *Anecdotes*

We reached out to our alumni to hear about their journey since graduating and the role the College has played in their success.



CHARTERED ACCOUNTANT'S AS SOCIETAL CHANGE ENABLERS

BY KUBEN PILLAY

I completed my Bachelor of Business Science and PGDA at UCT before joining Deloitte where I completed articles, qualifying as a Chartered Accountant ("CA") in 2012. After articles, I decided to leave mainstream corporate to follow my passion of helping contribute to changing the socio-economic imbalances that face South Africa. I have been fortunate enough to have worked for over 12 years in strategic finance roles at large organisations, giving me the platform to meaningfully contribute to the public sector.

I joined **Kheth'Impilo** as a Donor Compliance Accountant after articles, working in the public health space before joining the **National Association of Child Care Workers (NACCW)**. At NACCW, I worked with the national and provincial Departments of Social Development to implement a child and youth care programme targeted at orphaned and vulnerable children. I then worked as the **Chief Financial Officer at TB HIV Care**. This organisation focused on testing and counselling people for HIV and TB. These efforts resulted in over a million people knowing their status, enabling them to seek the appropriate care.

I currently work as **Chief Financial Officer at SmartStart Early Learning**. We are a **non-profit organisation** that is building a sustainable national delivery platform to **plug the Early Childhood Learning (ECD) gaps (supply, opportunity, and funding)**. The intervention is a social franchise model targeted at the lowest income groups in the country where access and prioritisation of ECD are low.

The public sector presents its own set of challenges, but within those challenges, there are fantastic opportunities to develop yourself personally, and the journey so far has been enriching in all spheres of life.

“Our country continues to face great socio-economic imbalances. There is a need to provide access to basic needs such as education, housing, water, electricity, and health. The large resources needed to address these imbalances exist through public and private sectors, but one thing that has struck me in my career is the dire need for qualified chartered accountants to help build a sustainable sector rooted in responsibility, accountability, and efficiency in order to manage those resources effectively.”

ALUMNI *Anecdotes*

My education at UCT could not have positioned me better. To this day, I use “t accounts” and “debits and credits” in problem-solving and coaching and teaching others. I often talk to my teams about approaches lecturers took to teaching and how we could use some of those techniques to achieve better learning outcomes in the workplace. Courses such as ethics, management accounting, and, of course, auditing are relevant to everyday scenarios, discussions, and decisions. **Everything gained throughout my journey was built on the foundations from UCT.** The path of a CA is tough, but the knowledge and skills learned are invaluable. Our challenge is to convert those skills and apply them to fulfil our responsibility.

The role of CAs in the public sector is critical to increase the level of accounting, reporting, systems, and cash management. CAs are drivers of systemic change and efficiency optimisation. The impact of these efforts directly benefits service delivery, and within the public sector, this could mean life-saving interventions.

I am challenged intellectually, technically, and emotionally, daily. I learn something new and am reminded of my responsibility to make an impact every day. **Being involved in the donor-funded environment has opened my eyes to the significant investment in development needed in this country.** Quality use of funds and quality interventions need quality support.

I am humbled to be in a position where I can impact that quality. I have been able to start fulfilling my responsibility as a CA to impact, and it is, indeed, a fulfilling feeling that my impact can be felt in society.

PHOTO SOURCE: SMART START WEBSITE
[CLICK HERE TO WATCH THE VIDEO'S.](#)



ALUMNI

Anecdotes



CO-FOUNDER AND CEO OF AIRSTUDENT

BY NDABENHLE NTSHANGASE

I was part of the Education Development Unit ("EDU") at UCT and graduated with a BCom Economics with Law and as an Allan Gray Fellow. In 2018, Lwanda Shabalala and I co-founded, AirStudent, where I still use the values and skills I learned in university. AirStudent is an online booking platform that allows users to book flights, accommodation, and car hire efficiently. Our business now employs five people and is the reason we were named Editor's Choice Mail & Guardian Young South African in 2023.



[CLICK HERE TO VISIT AIRLINK](#)

I like to think of my story as a famous case of, "Smalltown boy with big dreams". Coming from Vryheid, KZN I would've never imagined what was to come while on my first flight to UCT in 2016. Safe to say that, when I graduated, everyone in Vryheid was happy!

With absolutely no one else from my matric year at UCT, **I cannot overstate the importance of a programme like EDU.** The additional support offered made managing the learning as well as the new environment more manageable and taught me the need to find pillars to keep you on the right path. **The department of Accounting, and EDU as a whole, gave me both academic and personal structure.** From Carla's unforgettable motherly lectures to the department's emphasis on working together to get through our degrees, I've taken on these learnings to reach even greater heights in my career. Whether you want to go into corporate or business, take it from this smalltown boy, **a university degree, especially one with accounting, gives you the upper hand.**

I was inspired to start my business while flying back to university for the start of a new semester. Many of the faces I saw on the plane were of people I'd seen on campus.

I got the idea that maybe we could unlock greater savings for all of us through group bookings. I went on to start AirStudent, a travel tech company that helps break the barriers to travel through tech and group bookings. **"A UCT degree teaches you how to spot and act on opportunities in a way most people might not be able to.** The structured way of thinking allows you to break down major problems into bite sized milestones which are no longer insurmountable. **Having done a commerce degree, I believe it has given me an edge in understanding business and markets as a whole."**

Recently, we've opened up the use of our technology to corporate clients. We **hope to rank 1st for the number of bookings in a year.** We've faced many challenges along the way. I still lean on some of my UCT lecturers for assistance from time to time and the plan is to continue to do so.

MORE THAN *JUST ACADEMICS*

**PETS OF THE
YEAR - JP'S CATS**



HERITAGE DAY



KIM GET'S MARRIED



**COA KIDS CHRISTMAS
PARTY**



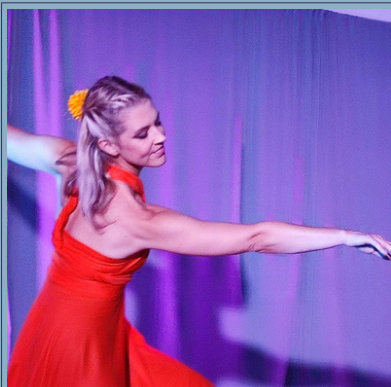
**TONIELLE & MALI GET
MARRIED**



RACHEL IS AN ARTIST



TARYN IS A DANCER



**ZEENAT HOSTS AN
ONLINE SEWING CLUB**



**MOTHERS AND
FATHERS DAY**



MORE THAN JUST ACADEMICS



FUNCTIONAL FITNESS JOURNEY

By Associate Professor Riley Carpenter

This year marked an exciting chapter in my almost two-decade-long journey of functional fitness, including Kung Fu and Crossfit. A few of my highlights for the year include:

Renegade Games

Semi-final leading to the CrossFit Games, the competition brought together top qualifying individuals and teams from across Africa. This was my first time competing in this format since 2018, when my team competed in Madrid, Spain.

2024 CrossFit Games

168th world ranking in my masters division.

West Coast Masters

2nd place, outperforming many athletes nearly 8 years younger than me.

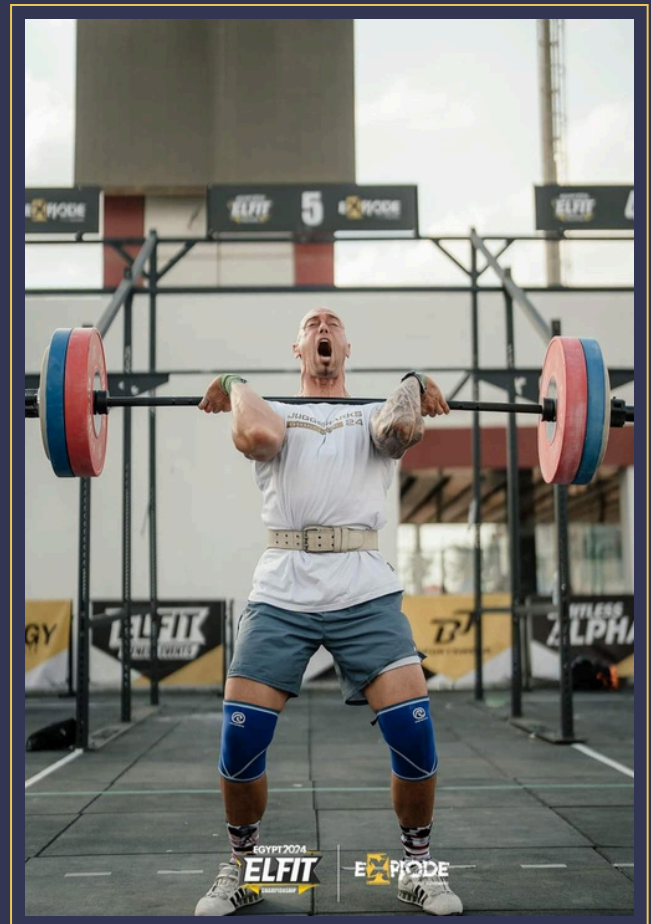


Elfit International CrossFit Competition

The competition was held in Cairo, Egypt. With over 800 athletes from around the world, I

competed in the 40-44 age category alongside 19 other athletes. It was my first individual international competition, and a fantastic learning experience from start to finish.

This year has included growth development, resilience-building, and the pursuit of constant improvement. Embracing daily discipline has helped me realise more of my potential and I'm looking forward to the next chapter!



MORE THAN *just academics*

Ode to a diamond

You can shine on forever
It's your time now or never
So Shine!

Crystal spears moulded in the mantle of dispare.
Conforming to rock foundations.
Centuries old and unrelenting.
Swallowing sand and silenced.
In the scorching chambers of pressure.
Bonded beneath the crust you uncover your...
Treasure!

Through violent volcanic eruptions.
Pushed upwards through the pipes of pain.
Crystal spears emerge through deposits of lite.
Midnight as she's thrust into the mine of aspiration
From a memory of malady
To a Cresent of hope
As the dawn broke
Your agony now a memory
Your clarity fortified through battle.
Your crystals sparkling in the sun.
Oh warrior unconquerable adama.
Arise!
Be the guiding light
Through the oceans of uncertainty.
To a new horizon.
In the island of diamonds.

By Zeenat Jhaveri

MORE THAN *just academics*

Q&A *with the newbies*

1. What did you want to be when you were a kid?
2. What is your other talent that some people may not know about?
3. Pull out your phone, what is your most used emoji?
4. What movie made you laugh the hardest?
5. Please share one thing on your bucket list

Kim

WHITEHORN

1. An actress, but school plays showed me that my talents didn't quite lie there!
2. I play guitar
3. Rolling with laughter 🤔
4. The Proposal
5. A trip to Greece to retrace one of the apostle Paul's missionary journeys.



Manyano

TSHINGILANE

1. An architect. This was fueled by the popularity of the Top Billing show which gave me a great interest in beautiful architecture.
2. I'm a great cook when I'm in a good mood.
3. Crying with laughter 😂
4. Rush Hour. Not just a good comedy; but a reminder that we may need a little help from a colleague to do our best.
5. Attending the Brazilian Grand Prix with my brothers, with a perfect view of the Senna Esses.



MORE THAN *just academics*

Q&A *with the newbies*

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Muhammad
WEST
.....

1. An actor or movie director. That's why I try to put on a "production" in every lecture.
2. After years of living in the middle east, I'm still on a nocturnal clock. I get my best work done after midnight.
3. The sheepish/bashful laughing emoji 😊
4. A series called Outsourced
5. To memorise the Quran

Erica
DERBYSHIRE
.....

1. An archaeologist
2. I featured in personal finance videos produced by a well-known television producer – and they remarked that I should consider the tv industry...because I shot all my scenes in one shot with no mistakes!
3. Red heart ❤️
4. Panic Mechanic
5. I would love to establish a foundation that supports children from underprivileged backgrounds through school.



MORE THAN *just academics*

Q&A *with the newbies*

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Jean-Pierre
DU PLESSIS.....

1. President of the country
2. Finding specials not advertised
3. The upside down smiley 😊
4. End Credits of Inside Out
5. Taking a trip on the Orient Express

Tracy-Leigh
LYNER.....

1. Doctor or Interior Designer
2. Painting pottery at ClayCafe 🍵
3. 🍷 but also 🧑
4. Bridesmaids
5. To apply and get into an international fellowship programme



MORE THAN *just academics*

MEET THE ACADEMIC TRAINEES (AT's) AND THEIR MESSAGES TO YOU



SABEERA ACHERDIEN

GOVERNANCE, AUDIT AND ASSURANCE

"Interacting with the students is my favourite part of being an AT. I am always up for a chat! I enjoyed the flexibility and having time to watch my favourite documentaries, football (Liverpool, of course) and Formula 1."



LUNGELO FAYA

FINANCIAL REPORTING

"Education is the most powerful weapon you can use to change the world." - B.B. King



AMANDA NGIDI

TAXATION

"If your dream is a big dream, and if you want your life to work on the high level that you say you do, there's no way around doing the work it takes to get you there." — Joyce Chapman



NOLUBABALO GWILIZA

GOVERNANCE, AUDIT AND ASSURANCE

"It was a really interesting year. Learnt so much and made new friends in the process."



SHIVAAL GANESH

MANAGEMENT ACCOUNTING AND FINANCE

"Success is not the key to happiness. Happiness is the key to success. If you love what you are doing, you will be successful." Albert Schweitzer



LETHABO MOJELA

FINANCIAL REPORTING

"Being an AT has its ups and downs, but the experience was truly wonderful and I would do it again if I had a choice"

MORE THAN *just academics*

MEET THE ACADEMIC TRAINEES AND THEIR MESSAGES TO YOU



TSHIFHIWA MALANGE

TAXATION

"Education has changed the trajectory of my life, and it can change yours too. I enjoyed making an impact as an AT. I am always looking forward to interacting with students!"



LIAM GREEN

FINANCIAL REPORTING

"A truly wonderful and rewarding experience! It has been so amazing to be part of the journey of so many future CA's."



**RACHEL NEZIPHO
MARIBE**

*MANAGEMENT
ACCOUNTING AND FINANCE*

"Working in such a prestigious institution with some of the smartest individuals on earth and simultaneously giving back to the community has been a rewarding experience."



OARABILE MORORO

*MANAGEMENT
ACCOUNTING AND FINANCE*

"The year was both challenging and rewarding. I have thoroughly enjoyed interacting with students and being able to see both their confidence and performance improve"



MHLENGI MKHIZE

TAXATION

"I enjoyed the flexibility I had during the AT year. I would definitely do it again. Good Luck To The Future ATs."



NUSRAT KHAN

*MANAGEMENT
ACCOUNTING AND FINANCE*

"There are friends, there is family, and then there are friends that become family! Thank you so much for this year!"

TEACHING Tips



By Jacqueline Kew

The responsibility for learning lies with the student - the lecturer is only the guide

Students take responsibility for their learning by actively preparing for, actively attending lectures and reflecting on what they did not understand, preparing and participating in tutorials and identifying and addressing issues with respect to their understanding of the material.

As lecturers, the material that is designed and made available to students should emphasise principles above process and content. **Students should leave a lecture with an understanding of the “big picture” of what is important.** Emphasis should be on putting material in the context of the core principles that underpin that subject area in a manner that shows linkages to existing knowledge and avoids a silo approach to studying. Students should expect to spend time working out the detail of how to apply these principles in different scenarios independently after having been given the appropriate guidance.

What else can we do in lectures:

1. Start lectures with what, why and when -

What are we doing in lectures, why is this important for you to understand or why do you need to know this, when will you use this knowledge/skill and then show students how to do whatever you are dealing with in lectures. Process driven lecturing starts and ends with a how and therefore does not give students a context within which to use the knowledge/skills they are learning.

2. Keep calculations and examples in lectures simple.

Principles are better explained with simple examples with simple numbers. Once a student has understood a simple and focused example, that understanding can be used to tackle more complex examples. Ideally, a lecture should focus on the principles, with the students expected to apply those principles in more integrated and complex scenarios as part of their preparation for a tutorial session or assessment on that topic. The lectures should focus on the principles, and the tutorials on the application of those principles.

3. Process should not be the focus -

lectures should focus on the “why” of requirements and not the “how”. While the “how” may be important, students should use the worked examples and trial and error to develop their technique in applying the principles. Prescribing a format for doing workings will emphasise the process at the expense of the principle and should be avoided.

4. Get students interested -

Real world examples are interesting ways to start a lecture and to provide a context to the material covered. This raises the student interest and reminds them that they need to build up their skill set to deal with varied and undiscovered applications

5. Set learning in a business/practical context -

For many students of today, twitter and facebook are familiar means of communication and the internet is an easy source of up-to-date information. These can be fantastic source or reference and an easy link into the real world.

TEACHING *Tips*



By Carlos De-Jesus

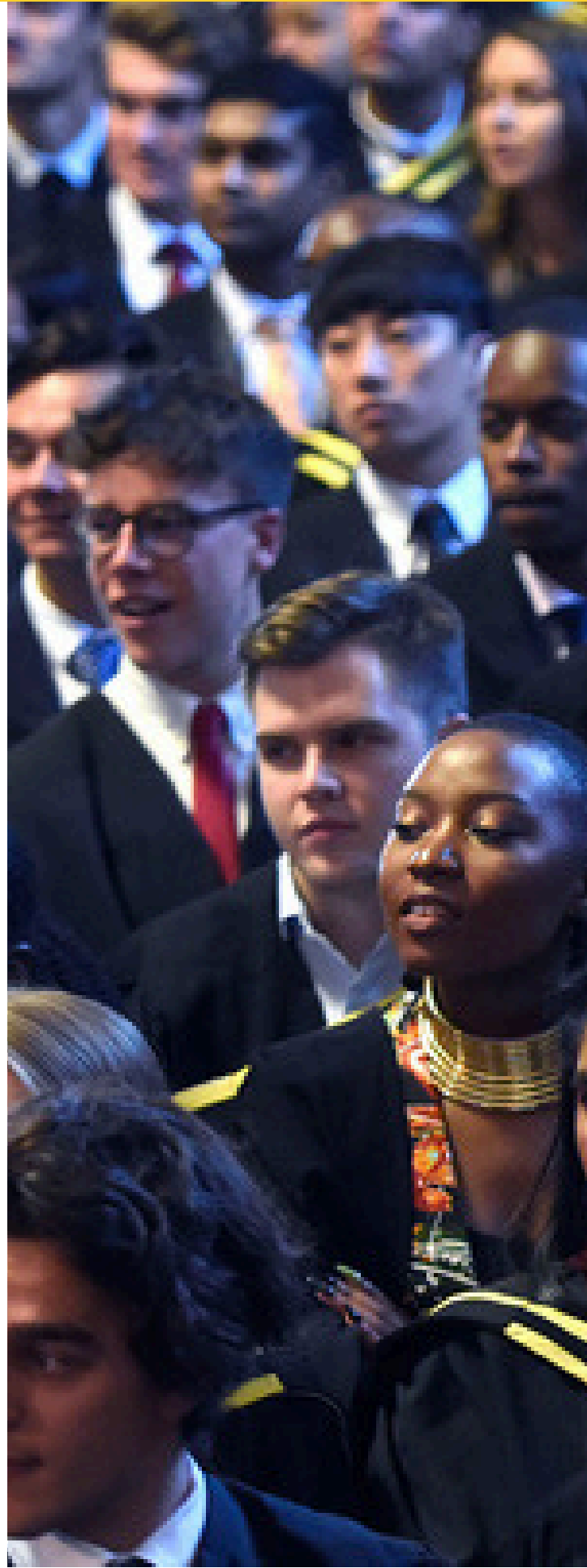
Just a few things I would consider important:

Maintain engagement by posing the problem, then asking easier leading questions. With the leading questions it is important to pause. Don't fill the space with a filler words and give room for student's thoughts to catch up. If they don't respond give a quick recap of the thing you want them to have grasped, and ask further leading questions.

"Don't think of teaching as a lecture, think of it as a series of steps to get students to a goal"

Your lecture achieves some objectives, the objective test and tutorial and announcements achieve others. The process needs to be thought of together, and key items should be repeated across each step.

Minimise content on slides. There is lots of research on how PowerPoint makes you 'stupid'. Rather engage students in a way they have to be involved so that active learning takes place. Putting too much in slides causes passive learning (well limited to no real learning), so less is more. However, when other courses include more information on slides it may cause students to complain. Be sure to explain your teaching approach to student's upfront to provide guidance on what to expect.



JOB hacks



GETTING 100% FOR OUR RESULTS

It's a rare student who gets a perfect score, but that's what the College of Accounting needs to get every time we release results. Each one of the thousands of marks we release each semester has to be exactly right. Here are some tips from the workshop I ran recently for administrators and academics:

Sweat the small stuff, and the big stuff too!

You need to be solid with the Excel, but bear in mind that when mistakes happen, they're often due to broader issues like communication or version control. So think about your whole system, and stick to it!

The administrator and convenor are like pilot and co-pilot. You'll get to the destination smoothly if you are both able to challenge each other respectfully, and humble enough to be challenged. And at every moment, be crystal clear about who has control of the spreadsheet.

The results template is not magic. It makes life so much easier (God bless you, Yolanda!), but every course is different, so expect the idiosyncrasies to need fixing: your non-standard assessments; weightings; evaluation incentives; etc.

Pay special attention to special cases.

Scrutinise the cases where errors are most likely: EX, AB, DPR, extreme fails; students with the same surname, and those at the top and bottom of the spreadsheet

Evade Excel evils! Don't add or delete columns (rather hide/unhide); when filtering, check that the last column has the filter applied; don't leave check data in columns that are counted

Use these hacks. The results checklist; the external examiner for borderline cases; MIN and MAX; comments; the analysis tab; exam versus coursework average; conditional formatting. And, if you're not sure what any of those are, please ask Anthea for another workshop – I'm always happy to help!

Jimmy Winfield



Thank you for your support, hard work
and dedication - *Ilse Lubbe*



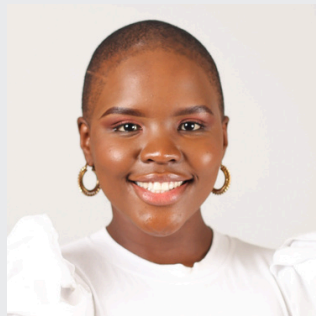
A BIG *Thank You*

to all the CoA staff for your contributions to this newsletter! We could not have done it without you!

From, your *Editorial team*



Zeenat



Tumi



Derisa



Rachel

We'd like to hear from you!

Please send your feedback to
zeenat.wormald@uct.ac.za to help
make the next issue better.

