DURBAN

Graduation Ceremony

Faculty of Management Studies School of Accounting and Finance

Monday, 26 May 2003 17h30 Studentâ\200\231s Union Building

Edgewood Campus Pinetown

The Chancellor

 $\hat{a}\200\230$ Chancellor $\hat{a}\200\231$ is an office that goes back to antiquity: the original Chancel lor or cancellarius (as the office

was known) regulated access to the Roman Tribune. In medieval times, the office became asso ciated with

the heads of the writing departments of the early kings. Because so few people were literat e, a chancellor

was necessarily leamned. This is why the heads and spokepersons of the early universities \boldsymbol{w} ere also accorded

the title. More recently, the office has become largely symbolic. The executive head of a u niversity is its

vice-chancellor.

The Mace

The Chancellorâ\200\231s Mace is used on ceremonial occasions presided over by the Chancell or and is regarded as

the Chancellorâ\200\231s â\200\230staff of officeâ\200\231. It symbolises the Universityâ \200\231s protection of its Chancellor.

The use of the mace as a symbol of authority has a long history. The head of a copper mace, apparently

dating back to the twelth century before Christ, has been excavated at Beyce Sultan in Asia . In the early

centuries, churchmen who went to war often carried a mace in preference to a sword. One sid e of the mace-

head was beautifully decorated with the owner \hat{a} \200\231s emblem and on the other side was a large knob that served

as a weapon, but was always round as a reminder of church law forbidding the shedding of bl ood. In the

early centuries the mace was a symbol of the king $\hat{a}\200\231s$ authority. During the power str uggle between the king

and the commons in the thirteenth century, the king gave the speaker the mace as a symbol of his indemnity

against arrest.

The Chancellorâ\200\231s Mace was designed by Mr G H Atkins, senior lecturer in sculpture in the Universityâ\200\231s

Department of Fine Arts. The Chansellorâ\200\231s Mace was made in England, it was first us ed at the 1970

graduation ceremonies.

The Armorial Bearings (see front cover)

The armorial bearings of the University of Natal were awarded by the College of Arms in London.

The two black wildebeest come from the arms of the Province of KwaZulu-Natal. They are show n in full

course to symbolise movement and progress. The two open books represent the universal herit age of

knowledge and the two centres of the University, Durban and Pietermaritzburg. The five-poin ted star refers

to the naming of Natal by Portuguese navigators when they landed for the first time at Durb an on $\operatorname{Christmas}$

Day in 1497. Stella Aurorae (star of the dawn) symbolises the role of the University in bringing to light new

knowledge and spreading the enlightening influence of education.

Academic Dress

The wearing of gowns by judges, ministers, teachers and scholars is an ancient and signific ant custom. When

the graduating students at universities receive their diplomas or degrees, they, too (and f or some, only once

in their lives) wear the caps and gowns and so participate in this long tradition. By wearing the ancient

regalia, they join hands with students past and students present.

In modem academic ceremonies the standard cap and gown are almost universally womn. Of all the

components of the costume, the hood conveys the greatest amount of information: it makes clear the level of

the degree, the faculty that gave it, and the institution that awarded it.

Convocation

After being capped by the Chancellor, each graduate moves across the stage and hands the ho od to the $\frac{1}{2}$

President of Convocation (or representative). The President places the hood upon the gradua $te\hat{a}\200\231s$ shoulders.

At the end of the ceremony, after the Chancellorâ $\200\231s$ procession has left the stage, the President leads a

procession of the new graduates out of the hall, row by row, to symbolise their acceptance into, and future

membership of, the Convocation of the University of Natal, the statutory body through which graduates have

the opportunity to play a continuing role in the affairs of the University.

Chancellor Vice-Chancellor and Principal Chairman of Council Deputy Vice-Chancellor (Students and Transformation) Deputy Vice-Chancellor (Research and Development) Acting Deputy Vice-Chancellor (Academic) Acting Deputy Vice-Chancellor (Administration) Pro Vice-Chancellor (Executive Director: NUDF and Public Affairs) Pro Vice-Chancellor (Merger and Planning) Acting Registrar President of Convocation Dean: Faculty of Management Studies Acting Dean: Faculty of Law OFFICERS The Honourable Justice PN Langa Deputy Chief Justice of South Africa Bluris, LLB(Unisa), LLD(honoris causa)(UNIZUL), LLD (honoris causa) (CapeTown), LLD(honoris causa)(UWC) â\200\230 MW Makgoba MBChB(Natal), DPhil(Oxon), FRCP(Lond), FRSSAf, MASSAf. AMP (INSEAD) A Rogoff CA(S4) EA Ngara BAHons, MPhil, PhD (London) SS Abdool Karim MBChB(Natal) MS(Epidem)(Columbia), DipDatametrics(CompSc)(Unisa), FFCH(CommMed)(SA4), MMed(CommHith), PhD(Natal) HD Schreiner PrEng, BScEng MScEng (Natal), DIC, PhD (London) MSAICE MICE H Staniland BAHons, LLB(Natal), LLM, PhD(Southampton) JD Volmink

BScHons (UWC), MS, PhD (Cornell)

R Miller

BAHons, MA, PhD (Witwatersrand)

Gl Trotter
BAHons(Natal),MA(Duke)

Z Mlisana
MBChB(Natal), FCPaed(SA)

AB Lumby BComHons(Witwatersrand), PhD(Natal)

RH Louw
BProc(Unisa), BAHons, HDE, LLM(CapeTown)

Bachelor of Commerce Honours (Accounting)

Abdoola, Ismail, BCom

Abdul Ganey, Anisa, BCom

Akayombokwa, Abel Akayombokwa, BCom(Nambia)

Ally, Lizelle Gaynor, BCom

Amra, Sumaya, BCom

Arundel, Sean Reginald, BCompt(Unisa)

Badroodeen, Nasreen, BCom

Barber, Gilliam Lee, BCom

Baxen, Kim Natalie, BCom

Bayat, Khadija, BCom

Bechan, Ashlyn, BCom

Black, Iain Robert, BCom

Blumfield, Desmond Llewellyn, BCompt (Unisa)

Brislin, Benjamin Michael, BCom

Brown, Rory Angus Stuart, BCom(Unisa)

Bukhosini, Bhekumuzi Andreas, BCompt (Unisa)

Buthelezi, Zandile Ayanda, BCom

Campbell, Claire Patricia, BCom

Cary, Anita, BCom(Unisa)

Cassim, Tasnim, BCompt (Unisa)

Cebekhulu, Nomfundo Pamela, BCom

Chetty, Ianthee, BCom

Chetty, Oveshan, BCom

Chetty, Probashni, BCom

Chohan, Suliman, BCom

Cleal, Kelly Robyn, BCom(Stell)

Coovadia, Nasiha, BCom

Davis, Gordon James, BCom(Unisa)

De Robillard, Joseph Michael, BCompt (Unisa)

Dhooma, Ebrahim, BCom

Diole, Masego Lucy, BCom

Dukhi, Avisthi, BCom

Dusrath, Pranesh, BCom

Ebrahim, Zuilfia Banu, BCom

Essa, Shabeer Ahmed, BCom(Unisa)

Essop, Zubair, BCom

Fish, Russell John, BCom(Unisa)

Ganesan, Mageshree, BCom

Gangaram, Sheetal, BCom

Garach, Nimisha, BCom

Gounder, Anand, BCom

Gounder, Shrigan, BCom

Gounder, Shrigesh, BCom

Govender, Abendran, BCom

Govender, Darshen, BCom

Govender, Natalie Rosalind, BCom

Govender, Ryan, BCom

Govender, Teresha, BCom

Govender, Theventheran Govindsamy, BComHons(Unisa)

Govender, Yomeshni, BCom

Govender, Yugeshan, BCom

Govind, Vimal Jugjivan, BCom Govindraju, Kogielambal, BCom

Grandin, Vaughan Ashley, BCom Gumede, Sbongile Junnet, BCom Gungapersad, Aruna, BCom

Gwala, Thabane Alex, BTech(NATTEK) Haagman, Loma Joy, BCompt(Unisa) Harilall, Reshika, BCom

Hawkey, Nathalie Claire, BCom

Heron, Michelle Anne, BCom(Unisa) Hollins, Sally Fiona, BCom

Jardim, Ana-Maria, BCom(Unisa) Joubert, Barend Johannes, BCompt(Unisa) Joubert, Louise, BCom

Jugernarth, Prashika, BCom

Kader, Nasser, BCompt(Unisa)

Kassier, Johann Eckhard, BCom(Unisa)
Kerr, Sean Patrick, BAcc(Unisa)

Keta, Andile Emmanuel, NatDipCMA(UPE)
Khomola, Muvenda Rufus, BCom(Witwatersrand)
Khuzwayo, Philile Hlengiwe, BCom

Kievit, Ingrid Linda, BCompt (Unisa)

Kinsman, Stewart Craig, BAccSc(Unisa)
Kissoonlal, Asmita, BCom

Kistan, Michelle Neeveshnee, BAccSc(Unisa) Koorenneef, Mark Harry, BCom(Rhodes) Kubeka, Sâ\200\231Bongile Reginah, BCom Labuschagne, Anton Edward, BCom

Lane, Michael-John Josiah, BCom(Unisa) Lazarus, Samantha Avril, BCom Lavangee, Farida Bibi, BCom

Leonard, Yvette Claire, BCom

Lockhat, Mahomed Ismail, BCom, PGDipMgtAcc Lokhat, Sarah, BCom

Léatter, Stephen Douglas, BComAcc(RAU) Loubser, Tracey Mary, CISA

Lutchman, Aruna, BAcct

Magjee, Asheen, BCompt(Unisa) Magwaza, Joseph Mbhekeni, BCom(Witwatersrand) Mabharaj, Dhiren, BCom

Mabharaj, Nereshni, BCom

Maharaj, Rivasha, BCom

+Maharajh, Raksha, BCom

Mabharajh, Vashni, B4cc(UDW)

Mahomed Saleem, Mumtaz, BCompt(Unisa)

Mahomed, Sameer, BCom

Malahleha, Relebohile Mosaletseng
BAccSc(UNITRA)

Malatji, Rebone Makobo Dorothy, BCom

Marishane, Mohlagashane Cynthia, BCom(Pret)

Marot, Joseph Jacques Dominique, BCom(Unisa)

Mbeje, Mthokozisi Zacharias, BCom McLaughlin, Craig David, BCom Mellor, Shayleen Robyn, BCompt (Unisa) Meyer, Yvette, BCom Mgabhi, Princess Nomalanga, BCom Mistry, Samir Mahilal, BCom Mkhwanazi, Crossby Mthokozisi, BCompt (Unisa) Mnguni, Sandile Brian, NatDipCMA(NATTEK) Mnguni, Sisa Lucretia, BCom Mogoba, Mokgome Kgatudi, BCom Moodley, Jayshree, BCom Moodley, Krishnavali, BCompt(Unisa) Moodley, Kumaran, BCom Moodley, Leanne, BCom Moodley, Moveshen, BCom Moodley, Ravindran Lester, BCom Moodley, Vanessa, BCom Moonasar, Satish, BCom Moonia, Preshnee, BCom Moosa, Nasrin, BCom Motala, Ismail, BCom Mothilal, Ramona, BCom Moyce, Tyrelle Syreeta, BCom Mpanza, Zephrina Daisy, BCom Mparutsa, Marlo Natsai, BCom Mitshali, Velenkosini Lindokuhle, CMA, BTech (NATTEK) Mulla, Ahmed, BCom Miiller, Donovan Frank, BCom Munsamy, Bronwyn Valeen, BCom Mustard, Clinton, BCom(Unisa) Musthan, Gerard Bramie, BCom Mzobe, Sthembiso Nkosinathi Emmanuel, BCom Naicker, Annalene, BCom Naicker, Nagendra Dayananthan, BCom Naicker, Yogendren, BCom Naidoo, Ashley, BCom Naidoo, Cindy, BSc, BCom Naidoo, Dushindree, BCom Naidoo, Gonaselan Parasuramen, BCom Naidoo, Kemesha, BCom Naidoo, Mahendra, BCom Naidoo, Mogie, BCom Naidoo, Nicholas Matthew, BCom Naidoo, Nigel, BCom Naidoo, Triloka, BCom(CapeTown) Naidoo, Vanashree, BCom Naidoo, Yegan, BCom Naidu, Priyan, BCom Naiker, Bashni, BCom +Narotam, Dipesh Harkison, BCom Ndhlovu, Edmund Siphamandla, BCom Ndlovu, Nelisiwe Clearine, NatDipAcc(NATTEK) Ndlovu, Thandisizwe Linda, BCom Newby-Fraser, Michael Frank, BCom Ngema, Sizophila Nontethelelo, BCom(CapeTown) Noel, Nicola Leigh-Ann, BCompt (Unisa) Norat, Zubair, BCom Nyawo, Charles Njabulo, BCom Nyawo, Ntobeko Goodman, BCom Osman, Hanifa, BCom Padia, Noel Carl, BCom Patel, Amesh Parbhoo, BCom Patel, Meena, BCom Patel, Nirishi, BCom Paterson, William Armstrong, BCom (Unisa)

Pather, Lushendren, BCompt (Unisa) Patton, Amber Jane, BCom Paulus, Roderick Ian, BCom Peer, Haroun, BCom Peer, Irshaad, BCom Pereira, Danilo Soares, BCom Peruma, Thavaloshnan, BCompt(Unisa) Perumal, Nerissa, BCom Perumal, Sugentharen, BCom Pillay, Dhanasagiri Vanessa, BCom Pillay, Ireshen, BCom Pillay, Nalisha, BCom Pillay, Shanel, BCom Pillay, Surendran Subrayan, BCom Pillay, Thiroshnee, BCom +Pitt, Sarah Catherine, BCom Powell, Caroline Elizabeth, BCom(Unisa) Puckaree, Siveshen, BCom Qhinebe, Sally, BCom Ramasamy, Priscilla, BCom Ramawtar, Taruna, BCom Rambuda, Phumudzo, BCom Ramdhani, Avashnie, BCom Ramharak, Jayendra, Athmanund, BCompt (Unisa) Ramkissoon, Aradhana, BCom Ramnarian, Pravinash, BCom Rampersad, Akash, BAcct Ramsoonder, Shenika, BCom Reddy, Irline, BCom Reddy, Santhiran, BCom Reid , Janine, BCom Rivett, Michael Grant, BCom Rogers, Tracey-Lee, BCom Saib, Waheeda, BCompt (Unisa) Salmonsen, Megan Gail, BCom(Unisa)

BAcct, PGDipFinBankInvMgt

Schilz, Nicholas, BCompt(Unisa)
Sevock, Chumila, BAcc(UDW)
Sewpersad, Reshmee Yuveka,

Sharples, Craig, BCom Sibeko, Vangile, BCom(Witwatersrand) Sibiya, Sifiso Siyabonga, BCom Simpson, Janet Margaret, BCompt(Unisa) Singh, Aradhna Chanchal, BCom Singh, Dhirensingh, BCom Singh, Nitasha, BCom Singh, Shivanee, BCom

Sithole, Yvonne Phumelele, NatDipAcc(NATTEK) Smith, Christopher Stuart, BCompt(Unisa) Smith, Peter-John, BCompt(Unisa)

Snell, John Neil, BAce (Unisa)

Sobey, Abigail Melody, BCom

Sobey, Liesel Elizabeth, BCompt(Unisa) Solani, Khanya, BCom

Somai, Sarika, BCom

Stevens, Ryan, BCom(Unisa) Subramany, Sylvester, BCom

Suleman, Farzeen, BCom

Taljard, Timneen Jo-Anne, BCom(Unisa)

Thurston, Nicholas Roy, BCom Turvey, Janice Lyn, BAcct

Vallabh, Anita Bhagwandas, BCom Vawda, Mehmood, BCom Venkanna, Jayram, BCom Vermaak, Catherine, BCom Vermaak, Paul Hendrik, BCom(Unisa) Wakefield, Paula Jane, BCom Waldhausen, Natasha, BCom Warren, Christopher Ian, BCom Webster, Carol Joan, BCompt(Unisa) Wyatt, Edward George, BCom

Yeni, Thandeka Nosipho, BCom Zwane, Carol, BAcct

+ indicates degree awarded cum laude

PRIZEWINNERS

The following prizes are sponsored by the KwaZulu-Natal Society of Chartered Accountants:

Accounting III
Auditing III
Managerial Accounting and Finance 111

Taxation III

Tom Waldeck prize for the top degree student in the School of Accounting and Finance

Walter Fairburn prize for the top student in the Bachelor of Commerce Honours (Accounting)

The following prizes are sponsored by local firms and businesses:

Grant Thornton Kessel Feinstein prize for Advanced Financial Accounting Grant Thornton Kessel Feinstein prize for Advanced Auditing Grant Thornton Kessel Feinstein prize for Advanced Taxation

Grant Thomton Kessel Feinstein prize for Advanced Managerial Accounting and Finance

PricewaterhouseCoopers prize for the top honours student in the School of Accounting and Finance

PricewaterhouseCoopers prize for Accounting TA PricewatershouseCoopers prize for Accounting IB

PricewaterhouseCoopers prize for the top first-year student in the Faculty of Management Studies

Deloitte & Touche prize for Accounting II

Deloitte & Touche prize for Accounting Information Systems II Deloitte & Touche prize for Information Systems and Technology 1A Deloitte & Touche prize for Information Systems and Technology IB

Deloitte & Touche prizes for the top second-year-student in the Faculty of Management Studies

LexisNexis Butterworth Publishers prize for Business Information Systems IIA LexisNexis Butterworth Publishers prize for Business Information Systems IIB

LexisNexis Butterworth Publishers prize for Taxation III

Bradley Ahern Veron Harichunder Matthew Mutch Karmani Munsamy

Hussein Kadwa

Raksha Maharajh

Dipesh Narotam Dipesh Narotam Raksha Maharajh

Paula Wakefield

Heng-Hsing Hsieh

Arlini Natesan

Shaun Robert

Lisa Wenham

Tanya Mauer

Kershnee Pillay Prishendra Venketsamy

Prishendra Venketsamy

Maria Kritikos Zubair Sukan Clifford Warburton Rashmi Dalvi LexisNexis Butterworth Publishers prize for Finance ITA Trevor Naidoo

LexisNexis Butterworth Publishers prize for Finance IIB Melissa Munsamy
LexisNexis Butterworth Publishers prize for Finance [IIA Megan Anne MacDonald
LexisNexis Butterworth Publishers prize for Finance II1B Hema Harie
UniSchool prize for Business Information Systems [ITA Taskeen Jamal
UniSchool prize for Business Information Systems II1B Kalpana Ramjee
Microsoft prize for the Major Project in Business Information Systems Seshnee Govender, Nav
in Harilal,

Priyen Naidoo, Deshani Padayachee and Darshan Perumal

Accenture prize for the Major Project in Business Information Systems Gillian Dunn, Dhiren Jhundoo,

Wade Loois, Norah Meekin

and Vishen Naicker

Cox Yeats Taxation III prizes (full-time and part-time) Joyce Sekoaila and Andile Khumalo Ditz Incorporated Legal prize for Taxation III * Xolani Khumalo Silke Memorial prize for the top distance-leaming student in the Durban centre Johann Kassi er

National School of Accounting prize for its top distance-leaming student in the Durban Centre Joseph Marot

A BRIEF HISTORY OF THE UNIVERSITY OF NATAL

Early Days

Natal University College $\hat{a}\200\224$ the forerunner of the University of Natal $\hat{a}\200\224$ open ed its doors in Pietermaritzburg in 1910 with eight professors

and fifty-seven students. Lectures in Classics, English and Philosophy, Law, Modern Languag es, Botany and Geology, Chemistry and

Physics, Mathematics and Zoology were held at various venues throughout the city, including Maritzburg College, the Natal Museum building and the City Hall.

In August 1912, Old Main Building (built on sixteen hectares of land donated by the Pieterm aritzburg Corporation) was opened and the core of the present-day Pietermaritzburg campus was established.

In 1923, NUC extended its tuition to Durban with university-level courses in Commerce and E ngineering being offered at the Technical

College. In 1928, NUC took over full responsibility for university classes in Durban. A gen erous donation by

Mr T B Davis, whose son, Howard Davis, had been killed during the battle of the Somme in Wo rld War L facilitated the building of

Howard College on twenty hectares of land on the Berea, forming the core of a separate camp us in Durban. Howard College was formally opened in 1931.

Largely through the efforts of Fabian Socialist Dr Mabel Palmer, separate classes for ninet een black education students at NUC were

introduced in Durban in 1936. This number grew to nearly 900 by 1960. But as in the situati on of the University \hat{a} 200 \hat{z} 31s Medical School,

founded for black students in 1951, classes still reflected the segregated nature of South Africa under apartheid.

Multi campus system

In 1953, the administrative control of the University was moved from Pietermaritzburg to Du $\rm rban$. In response to mounting travelling

costs, the two centres were academically separated in 1973. Recent restructuring has occasi oned the re-merging of some faculties, with the

establishment of university-wide single faculties of Engineering, Education and Law. At bot h centres, departments have been replaced by

multi-disciplinary schools of cognate disciplines. With the incorporation of Edgewood Colle ge of Education in 2001, the University

acquired another campus in Pinetown, while the Medical School, now named The Nelson R Mande la School of Medicine, constitutes a fourth campus.

Leadership

The University of Natal is fortunate to boast among its past vice-chancellors and principal s some exceptional leaders. Its first principal,

Professor John Bews (1930 - 38), was a world-renowned botanist, while Dr E G Malherbe (1945 - 65) was known intemationally as an

educationalist. $\tilde{}$ They were followed by Professor Owen Horwood (1966 - 70), Professor Francis Stock

(1970 - 77), Professor N D Clarence (1977 - 84), Professor Piet de V Booysen (1984 - 91) and Professor James Leatt

(1991-93). South Africaâ\200\231s first female Vice-Chancellor, Brenda Gourley, served the University of Natal from 1993 to 2001. The present

i bent, Professor Malegapuru Makgoba, is an internationally-recognised Molecular Inmunologi st and a graduate of the University of

Natalâ\200\231s Medical School. Chancellors have also been distinguished figures, not least the present Chancellor, Justice Pius Langa, and the recently-retired Archbishop Denis Hurley.

The Struggle for Autonomy

A government ruling that the Medical School should be closed to white undergraduates was the first major inroad into the University $\hat{a}\200\231s$

freedom to determine its own admissions criteria. In 1957, this was threatened further by a Bill that provided for the removal of the

Medical School from the University \hat{a} 200\231s control, and the exclusion of \hat{a} 200\230non-whi te \hat{a} 200\231 students from the University \hat{a} 200\231s other Faculties. Academic

staff at the Medical School resolved to resign en masse if the Bill was enacted. As a result, the government withdrew the proposal to

remove the Medical School from the Universityâ\200\231s control.

The government $\hat{a} \geq 00 \leq 31s$ Extension of University Act of 1959 limited new enrolments, other than those at Medical School, to whites only and

thwarted the University $\hat{a}\200\231s$ aspirations to serve the educational needs of broader society. Although NUC was granted full university status in

1949, it was not until 1983, when the University circumvented the government $a \approx 200 \approx 230$ racial admission $a \approx 200 \approx 230$ by an appeal to the High Court,

that the University could attempt to meet its responsibility to serve the educational needs of the broader community.

The University today

Today, the University of Natal has approximately 27 500 students who represent all sectors of South African society.

Th; University is known as a centre of excellence in Africa, is one of South Africa \hat{a} 200 \231s top research institutions, and has links with hundreds

of international instjtutions. The University has led the way in the establishment of a num ber of multi-disciplinary innovations including

the Centre for Ethics, the Leadership Centre, a School of Maritime Studies, the Centre for Entrepreneurship and the Centre for Civil Society.

The Ur}ivqsit}f is also committed to community-based education and service leaming. In keep ing with its mission to be a socially-

responsive institution, significant research is being conducted in many sectors of the Univ ersity into issues, for example HIV and AIDS.

The University has, over the course of time, built an impressive reputation as an instituti on of high academic standing. It has shown itself

over time to be caPable of adapting to a changing context and responding to the needs of the region. It is a mission that the University $\frac{1}{2}$

intends to fulfil with even greater efficacy as it engages with the opportunities presented by the intended merger with the University of

Durban-Westville.

PROGRAMME

The Academic Procession enters the hall. The Vice-Chancellor Constitutes the Congregation

Welcome to Guests and Introduction of the Guest Speaker The Head of the School of Accounting and Finance

Address

Terry-Lynn Zietsman

Presentation of Graduands The Dean

Address

The President of the KwaZulu-Natal Society of Chartered Accountants

Presentation of the Prizewinners The Dean

The Vice-Chancellor Dissolves the Congregation National Anthem

The Congregation is invited to join in the singing of the National Anthem.

The Academic Procession leaves the hall.

The congregation is requested to stand while the procession enters and leaves the hall.

Only officially authorised persons may take photographs during the ceremony. Please ensure that cell phones are turned off.

Graduands are requested to remain in the hall for the duration of the ceremony.

Master of Laws (Taxation) Coursework and Dissertation: Is the exercise of a trustee $\hat{a} \geq 00 \geq 31$ s discretion an $\hat{a} \geq 00 \geq 30$ eventâ\200\231 within the meaning of that word in terms of the provisions of section 7(5) of the Income Tax Act (Professor L D Mitchell) MakhanyaSAyandal B4R/ D S S Coursework and Dissertation: The retirement fund industry (Professor L D Mitchell) Sangham, NarendraInderjceth, Proc(UDW), PGDipTax..,....4...A....4...4...4A....,....â\200\234 4, 4 Coursework and Dissertation: Do the provisions of section 103(1) of the Income Tax Act offe the fiscus sufficient protection against tax avoidance? A criticalanalysis of this provision, through the cases, to determine its effectiveness in preventing tax avoidance (Professor L D Mitchell) Sardiwalla, Ahmed Gora Ismail, BA, BJuris (Unisa)ooooovoeeo Coursework and Dissertation: A survey of trusts in the Republic of South Africa, the taxati on of their income and some of the advantages, traps and pitfallsassociated with their use as instruments in estate and tax planning (Professor L D Mitchell) Master of Accountancy Bainbridge, Leigh Carol, BCompt(Unisa), PGDipAcc,CA(SA).....ovooooie Coursework and Dissertation: International tax planning: A guide for decision-makers of Sou African resident companies that intend establishing business units in foreign tax Jurisdictions, with specific emphasis on isolating the main variables that should be considered at the early stages of theinternational tax-planning process (Professor L D Mitchell) Cele, Lungile Constance ZeeSBCom (U IR D o S Coursework and Dissertation: Stokvels: South Africaâ\200\231s Tax Sheltered Savings Schemes â\200\224 Fact or Myth? (Professor L D Mitchell) Lockhart-Ross, Robin, BCom(Natal), BComHons(UDW), CA(SA)....+ oo Dissertation: Trends and developments in the taxation of employment benefits in South Afric (Professor L D Mitchell) Discipline Taxation Taxation Taxation Taxation Taxation Taxation

Taxation

National Anthem

Nkosi sikelelâ\200\235 iAfrika Maluphakanyiswâ\200\231 uphondo lwayo Yizwa imithandazo yethu

Nkosi sikelela

Thina lusapholwayo.

Morena boloka Setjhaba saheso Ofedise dintwa lematshwenyeho.

O se boloke, O se boloke Setjhaba saheso

Setjhaba sa, South Afrika, South Afrika.

Uit die blou van onse hemel

Uit die diepte van ons see

Oor ons ewige gebergtes

Waar die kranse antwoord gee Sounds the call to come together And united we shall stand

Let us live and strive for freedom In South Africa our land.

Gaudeamus Igitur

Gaudeamus igitur, juvenes dum sumus; Gaudeamus igitur, juvenes dum sumus; Post jucundam juventutem,

post molestam senectutem,
Nos habebit humus, nos habebit humus.

Ubi sunt qui ante nos in mundo fuere? Ubi sunt qui ante nos in mundo fuere? Vadite ad superos, transite ad inferos, Ubi jam fuere, ubi jam fuere.

Vita nostra brevis est, brevi finietur; Vita nostra brevis est, brevi finietur; Venit mors velociter, rapit nos atrociter, Nemini parcetur, nemini parcetur.

Vivat Academia, vivant Professores, Vivat Academia, vivant Professores, Vivat membrum quodlibet,

vivant membra quaelibet,
Semper sint in flore, semper sint in flore.

UNIVERSITY OF NATAL