



Chairperson: André Hamel
Deputy Chairperson: André Neethling

2014 WESTERN CAPE REGIONAL CONFERENCE PROGRAMME

DATE: FRIDAY, 8 AUGUST 2014

MAIN VENUE: Library Auditorium – University of the Western Cape



**SPONSORS: SAAA, SAIBA, LexisNexis and
the Deans office (EMS faculty of the UWC)**

08:30 – 09:00	Registration and tea/coffee at Main Reception Area of Library
09:00 – 09:10	Welcome and opening by Andre Hamel
09:10 – 09:30	Sponsors
09:30 – 10:00	TAX001 Refereed Paper by Shaun Parsons “What is bitcoin? The potential tax consequences of transacting in virtual currency in South Africa”
10:00 – 10:30	MAF002 Refereed Paper by Myles Coelho, Carlos Correia and Darron West “An application of Altman’s Z and Z-EM models to determine financial distress and corporate failure on the Alternative Exchange (AltX)”
10:30 – 11:00	Refreshments

11:00 – 11:30	EDU003 Refereed Paper by Tarryn Hyland “Academic Literacy in Financial Accounting: A theoretical analysis of a problem in an undergraduate financial accounting programme”
11:30 – 12:00	TAX003 Refereed Paper by Lee-Ann Steenkamp “Can South Africa’s tax treaties unlock the gateway to Africa for foreign investors? An examination of our dividends withholding tax regime”
12:00 – 12:30	EDU002 Refereed Paper by Jacqui Kew and Alex Watson “Improving Conceptual Understanding through Mother-tongue Intervention? Unintended learning’s”
12:30 – 13:30	Finger lunch
13:30 – 14:00	ACC001 Refereed Paper by Mark Graham and Taryn Miller. “In Pursuit of Concise Integrated reports”
14:00 – 14:30	MAF001 Refereed Paper by Francois Toerien and Eran Brill “The impact of the Global Financial Crises on Dividend Policy: Evidence from South Africa”
14:30 – 15:00	Refreshments
15:00 – 15:15	Closure by Andre Neethling

There will also be concurrent sessions at our school for Government: (Opposite library) VENUE 1C

09:30 – 10:00	Paper withdrawn
10:00 – 10:30	Informal discussion by Elmarie Swanepoel “Use of statistical samples during audits”
11:00 – 11:30	MAF005 Refereed Paper by Jolandi Gevers and Carlos Correira “The cross-section of share returns: Does the Sales-Price ratio have some explanatory power?”
11:30 – 12:00	MAF010 Refereed Paper by John Hawinkels, Stacey Morley-Jepson, Luke Wood and Kanshukan Rajaratnam. “What is the role of post-crises market concentration on portfolio diversification in a South African context?”
12:00 – 12:30	MAF007 Refereed Paper by Ayandi Mfusi, Tsepang Shongwe, Kanshukan Rajaratnam and Deepika Chotee “The 52-week high and momentum investing on the Johannesburg Stock Exchange”

- 13:30 – 14:00 MAF004 Refereed Paper by Glen Dowie, Gizelle Willows
“Investor’s ability to estimate their return: A review of literature”
- 14:00 – 14:30 MAF009 Refereed Paper by Neha Junglee and Kanshukan
Rajaratnam
“Is Volatility Compensated in South African Equity Funds?”