

## **FACULTY OF COMMERCE, LAW AND MANAGEMENT**

DEAN: PROFESSOR J COHEN BCom Hons PhD (Witwatersrand)

### **Master of Commerce**

**AKONKWA**, Judith Bahagarhe *Business Sciences/Management*  
*DISSERTATION:* Assessing the readiness to adopt technologies of the fourth industrial revolution as a mean to improve knowledge management practices in academic institutions

**IRINOYE**, Nakedi Jane Vanessa *Accounting (Taxation)*  
*RESEARCH REPORT:* A critical analysis of Sugar Tax in South Africa

**JHAVARY**, Husnaa *Accounting*  
*RESEARCH REPORT:* Investigating the relationship between integrated reporting quality and its effect on risk of the top 100 JSE listed companies in South Africa

**MAKGOPELA**, Reitumetse Ogorogile *Information Systems*  
*RESEARCH REPORT:* A digital capability framework for academic continuity amongst South African higher education students

**MASIYE**, Fortunate *Accounting (Taxation)*  
*RESEARCH REPORT:* Effect of Anti-Tax Avoidance Laws on the location of patent ownership and research and development activities in multinational corporations

**MDUTYANA**, Liso (*with Distinction*) *Applied development Economics*  
*RESEARCH REPORT:* The effect of technological changes on work restructuring: a comparative analysis of the South African and Brazilian automotive manufacturing industries

**MHLAFU**, Mthetho *Accounting (Taxation)*  
*RESEARCH REPORT:* The taxation of interest in South Africa

**MORE**, Itumeleng Gift *Applied development Economics*  
*RESEARCH REPORT:* Can land redistribution aid in reducing poverty and inequality in South Africa?

**NGCOBO**, Matshidiso *Accounting (Taxation)*  
*RESEARCH REPORT:* A critical analysis of the General Anti-avoidance rules as envisaged in sections 80A-80L of the Income Tax Act 58 of 1962

**NONG**, Thato *Accounting (Taxation)*  
*RESEARCH REPORT:* A comparison of the United Kingdom's digital services tax regime and the OECD Two-pillar approach: is this unilateral measure hindering the implementation of the Pillar Two model?

**PEZISA**, Sinesipo Qama *Applied development Economics*  
*RESEARCH REPORT:* What funding model will foster SMME development in South Africa?

**PHAGE**, Mafutsana Keitumetse *Information Systems*

**RESEARCH REPORT:** Exploring factors which influence effective use of robotic process automation for business continuity in a South African Bank

**RALEFETA, Neo Isaac**

*Economics*

**RESEARCH REPORT:** A study of gender differences in job finding strategies

**SELEMELA, Elsie**

*Accounting (Taxation)*

**RESEARCH REPORT:** Analysis of tax relief measures as a result of the Covid-19 pandemic in South Africa, compared with the tax measures of other members of the BRICS group

**SHAMU, Mbali Nhlanhla Dorcas**

*Economics*

**RESEARCH REPORT:** Economic growth and public debt: patterns and lessons between advanced, emerging, and growth disaster economies

**SIMANE, Maduo Evah**

*Business Sciences/Finance*

**RESEARCH REPORT:** The relationship between dividend policy and agency costs of non-financial listed firms on the Johannesburg Stock Exchange (JSE)

**SPENTZOURIS, Penelope (with Distinction)**

*Business Sciences/Insurance & Risk*

**DISSERTATION:** An expository analysis of the consequential loss (business interruption) policy in light of Covid-19 and the UK and SA litigation

## **Master of Economic Science**

**PILLAY, Cayla Lisa**

**RESEARCH REPORT:** Loss of household income and self-reported health during the covid-19 lockdown in South Africa

## **Master of Laws**

**BAHADUR, Kiara**

*Commercial and Business Law*

**RESEARCH REPORT:** The regulation of cryptocurrencies in South Africa and the possible impact on the financial sector

**BOOI, Sihle**

*General*

**RESEARCH REPORT:** The need for legal reform to effectively protect the rights of queer-sexual pupils in South African public schools

**DE CLERK, Jana**

*Tax Law*

**RESEARCH REPORT:** The application of section 105 of the TAA and the Tax Court's jurisdiction to review

**HARTLEY, Jarryd Raymond Andrew**

*Commercial and Business Law*

**RESEARCH REPORT:** Price gouging as a species of excessive pricing during the Covid-19 pandemic and beyond: Has the 'Lucky Monopolist's' luck run out? (and is price regulation on the horizon?)

**MAPFURIRA, Melon**

*General*

**RESEARCH REPORT:** The protection of human rights defenders against assassination under South African law

**MCCALL, Vianca**

*Information and Communications Law*

**RESEARCH REPORT:** Tales as old as time: an evaluation of intellectual property and the protection of traditional knowledge

**OOSTHUIZEN, Jualeen**

*Tax Law*

**RESEARCH REPORT:** Share buybacks: A tax efficient method to exit a company despite legislative amendments to curb abuse

**RAZZAK**, Usaid Mujtaba *International Law*  
*RESEARCH REPORT*: Recognising the racial past and discriminatory present of International Law: The international community's response to the Russian invasion of Ukraine.

**STRANSKY**, Caitlin *Information and Communications Law*  
*RESEARCH REPORT*: A legal approach to whether AI-generated content can be protected under copyright

## **Bachelor of Commerce with Honours**

**ANIE**, Kimberly Araba *Business Finance*

**BAHADUR**, Kole (*with Distinction*) *Business Finance*

**BALE**, Tlotliso Helen *Business Sciences/Insurance and Risk Management*

**BECHOO**, Aman *Information Systems*

**BLAIN**, Rory Patrick *Business Sciences/Marketing*

**BOHLOKO**, Paul *Business Sciences/Human Resources*

**BOSMAN**, Basimane William *Applied Development Economics*

**CEBEKHULU**, Makhosazane *Business Sciences/Management*

**CELE**, Lwazi Akwande *Business Sciences/Marketing*

**CHEN**, Julia *Business Finance*

**CHOCHO**, Leatile Lerato *Business Sciences/Management*

**DAHYA**, Jayd *Information Systems*

**DAMA**, Oratile Muofhe (*with Distinction*) *Business Finance*

**DAMMIE**, Mapulane Lesedi *Business Sciences/Human Resources*

**DE LA ROCHE**, Ashley *Business Sciences/Insurance and Risk Management*

**DELLO RUSSO**, Daniele (*with Distinction*) *Business Sciences/Marketing*

**DIGWAMAJE**, Refilwe Tumisang *Business Sciences/Marketing*

**DLAMINI**, Bonga Boichoko *Business Finance*

**DLAMINI**, Ofentse Zoleka *Business Finance*

**DLAMINI**, Sbahle *Business Sciences/Marketing*

**DROTSKIE**, Zander *Business Finance*

**DRY**, Brandon Gareth *Business Finance*

<b>FINLAY</b> , Joshua Connor	<i>Business Sciences/Insurance and Risk Management</i>
<b>FUNGURA</b> , Tadiwanashe Jubilee	<i>Economics</i>
<b>GEORGE</b> , Lindokuhle Babalwa	<i>Business Finance</i>
<b>GERBER</b> , Franz Anton	<i>Business Sciences/Human Resources</i>
<b>GQIBANI</b> , Ayanda Busisiwe ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>GREEN</b> , Tlholohelo Joy	<i>Applied Development Economics</i>
<b>HADDAD</b> , Remon Antoine ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>HERBST</b> , Tayla Jacqueline ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>HLALELE</b> , Paballo	<i>Information Systems</i>
<b>HOFF</b> , Kyle Peter	<i>Information Systems</i>
<b>HOMU</b> , Ronnel Tintswalo	<i>Business Sciences/Marketing</i>
<b>INDERPERSAD</b> , Kyle ( <i>with Distinction</i> )	<i>Information Systems</i>
<b>ISRAEL</b> , Hayden John ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>JHAVARY</b> , Naseeha	<i>Business Finance</i>
<b>JIYANE</b> , Lehlohonolo Lucky	<i>Business Sciences/Marketing</i>
<b>JUBANE</b> , Elinah Jabulile Tsakane	<i>Information Systems</i>
<b>JUGNATH</b> , Thiya	<i>Information Systems</i>
<b>KHUMALO</b> , Leeroy Duma ( <i>with Distinction</i> )	<i>Business Sciences/Insurance and Risk Management</i>
<b>KHUMALO</b> , Nontsikelelo Daniella	<i>Business Sciences/Management</i>
<b>KHUZWAYO</b> , Asanda	<i>Business Finance</i>
<b>KIBUGI</b> , Paul Gachanga	<i>Business Sciences/Management</i>
<b>KRAUT</b> , Jared	<i>Business Sciences/Marketing</i>
<b>LAZARUS</b> , Jenna Rachel ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>LEMEKO</b> , Vuyo	<i>Business Sciences/Insurance and Risk Management</i>
<b>LETSOALO</b> , Morokwe Joseph	<i>Business Finance</i>
<b>LIPSHITZ</b> , David Chona ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>LOCKHAT</b> , Ridwaan	<i>Business Sciences/Marketing</i>

<b>LOMBARD</b> , Skye ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>LUTHULI</b> , Samantha Swelihle ( <i>with Distinction</i> )	<i>Business Sciences/Insurance and Risk Management</i>
<b>MABOYA</b> , Sarah Lesego	<i>Business Sciences/Management</i>
<b>MACRIS</b> , Adonis	<i>Information Systems</i>
<b>MAHARAJ</b> , Archana	<i>Business Sciences/Marketing</i>
<b>MAHARAJ</b> , Kaajal	<i>Business Finance</i>
<b>MAHARAJ</b> , Mikheel	<i>Information Systems</i>
<b>MAHOMED</b> , Amina Iussufo	<i>Information Systems</i>
<b>MAJEED</b> , Sania ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>MAKGOBOLA</b> , Bridgette	<i>Business Sciences/Management</i>
<b>MAKINTA</b> , Tiisetso Nikita	<i>Business Sciences/Insurance and Risk Management</i>
<b>MAKOE</b> , Kgaogelo ( <i>with Distinction</i> )	<i>Economics</i>
<b>MALULEKA</b> , Slindokuhle Nokwazi	<i>Business Finance</i>
<b>MARIANO</b> , Renata Maria Gina	<i>Economics</i>
<b>MARKIDES</b> , Daniella ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>MAROLI VILLANGAT</b> , Bhavya Vidhu	<i>Information Systems</i>
<b>MASILO</b> , David Keorapetse	<i>Business Sciences/Marketing</i>
<b>MASOMBUKA</b> , Warren	<i>Business Finance</i>
<b>MATHUMBU</b> , Cebolethu	<i>Business Finance</i>
<b>MATLAKALA</b> , Mmatlou Mati	<i>Business Sciences/Marketing</i>
<b>MATSOSO</b> , Thabang Kekeletso	<i>Business Sciences/Marketing</i>
<b>MBATHA</b> , Wendy Phindile	<i>Business Sciences/Marketing</i>
<b>MEMELA</b> , Anelisa	<i>Business Sciences/Marketing</i>
<b>MEYER</b> , Dylan J. C	<i>Business Sciences/Management</i>
<b>MFEKANE</b> , Katlego	<i>Information Systems</i>
<b>MGAGA</b> , Siphesihle Sakhile	<i>Business Finance</i>
<b>MIA</b> , Muhammed Ismail Bashir	<i>Business Finance</i>

<b>MODIBA</b> , Ngokoana Priscilla ( <i>with Distinction</i> )	<i>Economics</i>
<b>MOHAMED</b> , Husnaa ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>MOHAMMED</b> , Aqeelah	<i>Business Sciences/Marketing</i>
<b>MOKOTELI</b> , Bokang	<i>Business Sciences/Management</i>
<b>MOLOTSI</b> , Taeli	<i>Business Sciences/Human Resources</i>
<b>MONERI</b> , Kamohelo Kananelo	<i>Economics</i>
<b>MOODLEY</b> , Liam Jeremy ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>MOODLIAR</b> , Ruvashan	<i>Business Finance</i>
<b>MOOS</b> , Haydee Layla	<i>Business Finance</i>
<b>MOTAU</b> , Bonolo Marang	<i>Business Sciences/Marketing</i>
<b>MOTHEBE</b> , Bafokeng	<i>Business Sciences/Marketing</i>
<b>MOTSISI</b> , Thuto Keatlaretswe	<i>Business Finance</i>
<b>MOUSKIDES</b> , Lucas Reno	<i>Information Systems</i>
<b>MPELE</b> , Mbalu Luzan	<i>Business Sciences/Insurance and Risk Management</i>
<b>MPHAHLELE</b> , Khumo Naledi	<i>Applied Development Economics</i>
<b>MSIMANG</b> , Londani Mduduzi	<i>Economics</i>
<b>MSOMI</b> , Sthandiwe	<i>Economics</i>
<b>MTHEMBU</b> , Sihle Kellyqueen	<i>Information Systems</i>
<b>MUCHOPA</b> , Michael-Junior Tafara	<i>Business Sciences/Insurance and Risk Management</i>
<b>MULAUDZI</b> , Joseph Tshilidzi	<i>Information Systems</i>
<b>MZINYANA</b> , Siwaphiwe	<i>Economics</i>
<b>NADAS</b> , Amelia	<i>Business Finance</i>
<b>NAIDOO</b> , Charvana Skye ( <i>with Distinction</i> )	<i>Economics</i>
<b>NCHABELENG</b> , Matselale Dee	<i>Business Sciences/Marketing</i>
<b>NDLOVU</b> , Doubt	<i>Business Sciences/Management</i>
<b>NDLOVU</b> , Nyasha Valerie	<i>Business Sciences/Marketing</i>
<b>NDLOVU</b> , Sithembile Kate	<i>Business Sciences/Management</i>

<b>NDULULA</b> , Bongiwe	<i>Business Sciences/Marketing</i>
<b>NEL</b> , Sarah Leigh	<i>Business Finance</i>
<b>NKHOMA</b> , Sicelo	<i>Information Systems</i>
<b>NKOSI</b> , Lerato Patience	<i>Business Sciences/Human Resources</i>
<b>NOOKIAH</b> , Yurish	<i>Information Systems</i>
<b>NTELEKOA</b> , Omphile Relebohile	<i>Business Sciences/Marketing</i>
<b>NTOMBELA</b> , Sihle	<i>Business Sciences/Marketing</i>
<b>NTUMBA</b> , Nathan Beya	<i>Information Systems</i>
<b>OGILVIE</b> , Darryn James ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>OPOLOT</b> , Adong Amuseit	<i>Business Finance</i>
<b>PARBHOO</b> , Neha	<i>Business Sciences/Marketing</i>
<b>PARUK</b> , Hassan Zaheer	<i>Information Systems</i>
<b>PATEL</b> , Ranyah ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>PAUL</b> , Gabrielle	<i>Business Finance</i>
<b>PHAKATHI</b> , Ernest Zakhele	<i>Business Sciences/Human Resources</i>
<b>PHALE</b> , Thato Precious	<i>Business Sciences/Marketing</i>
<b>POTELWA</b> , Chulumanco Yolisa	<i>Business Sciences/Marketing</i>
<b>QUAYE</b> , Cadell Nii Armah ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>RAM</b> , Ashil	<i>Information Systems</i>
<b>RAPULE</b> , Reabetswe	<i>Business Sciences/Marketing</i>
<b>RASEGOETE</b> , Rorisang Mmusi ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>RAVENGAI</b> , Munenyasha	<i>Information Systems</i>
<b>READHEAD</b> , Caitlin	<i>Business Sciences/Marketing</i>
<b>ROSSIN</b> , Paola Grazia Caterina	<i>Business Sciences/Insurance and Risk Management</i>
<b>ROZANI</b> , Bulali	<i>Business Sciences/Insurance and Risk Management</i>
<b>SALGADO</b> , Fabiano Cancela	<i>Information Systems</i>
<b>SANKAR</b> , Dharmesh	<i>Business Finance</i>

<b>SARAH</b> , Eram	<i>Business Sciences/Marketing</i>
<b>SAUL</b> , Kago	<i>Business Sciences/Marketing</i>
<b>SCHRODER</b> , Jamie Han	<i>Business Sciences/Marketing</i>
<b>SEEDAT</b> , Usama ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>SEGOETE</b> , Neo	<i>Information Systems</i>
<b>SELOMA</b> , Nolwazi	<i>Business Finance</i>
<b>SELOPYANE</b> , Dineo Makobo	<i>Information Systems</i>
<b>SEMATLANE</b> , Batlokoa Bethuel ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>SEPOTOKELE</b> , Itumeleng Adelaide	<i>Business Sciences/Insurance and Risk Management</i>
<b>SHAI</b> , Hlotse	<i>Business Sciences/Management</i>
<b>SHUPING</b> , Rorisang	<i>Business Sciences/Marketing</i>
<b>SIBANE</b> , Lerato Alexina ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>SIBIYA</b> , Sinethemba	<i>Business Finance</i>
<b>SIKHONDZE</b> , Pholisile Michelle	<i>Business Sciences/Human Resources</i>
<b>SINGH</b> , Kavil	<i>Business Sciences/Insurance and Risk Management</i>
<b>SITYATA</b> , Vuyiswa	<i>Business Finance</i>
<b>SIVALINGAM</b> , Karina	<i>Business Sciences/Insurance and Risk Management</i>
<b>SMITH</b> , Adrienne	<i>Business Sciences/Management</i>
<b>SNYDERS</b> , Matthew Christopher Joshua	<i>Business Sciences/Management</i>
<b>SOMANJE</b> , Singarila Nerissa Tshegofatso	<i>Information Systems</i>
<b>STAMP</b> , Jason Stuart	<i>Information Systems</i>
<b>TAMANIKWA</b> , Sharon Laura	<i>Information Systems</i>
<b>TAU</b> , Katlego ( <i>with Distinction</i> )	<i>Business Finance</i>
<b>TAU</b> , Phadimeho Lehlohonolo Jnr	<i>Business Sciences/Marketing</i>
<b>TOWELL</b> , Megan Lynn	<i>Business Sciences/Insurance and Risk Management</i>
<b>TSHABALALA</b> , Lehumo Sihle	<i>Business Finance</i>
<b>TSHANGANA</b> , Emihle Phiwile ( <i>with Distinction</i> )	<i>Business Finance</i>



<b>TSITSI</b> , Kulani Reamogetswe	<i>Business Finance</i>
<b>VAN DER SCHYFF</b> , Kiana Andrea ( <i>with Distinction</i> )	<i>Business Sciences/Marketing</i>
<b>VOLLENHOVEN</b> , Teri	<i>Information Systems</i>
<b>WILLIAMSON</b> , Connor Ross	<i>Business Finance</i>
<b>ZIKALALA</b> , Mbalienhle Orttalia	<i>Business Sciences/Insurance and Risk Management</i>
<b>ZUMA</b> , Zenzo	<i>Business Finance</i>

## **Bachelor of Economic Science with Honours**

<b>ANTHONY</b> , Alexis Mary Dora ( <i>with Distinction</i> )
<b>CHETWIN</b> , Max Robert
<b>CHIKANDA</b> , Kene Queen
<b>DEVAR</b> , Leela-Lind ( <i>with Distinction</i> )
<b>DIKOBE</b> , Nthabiseng
<b>DLAMINI</b> , Khetsiwe
<b>DLAMINI</b> , Mengetiwemalangen
<b>FLORIAS</b> , Angelique Maria ( <i>with Distinction</i> )
<b>GOLDBLATT</b> , Brett Joseph
<b>HOFISI</b> , Natash Ruvimbo
<b>KYRIACOS</b> , Christina Rodrigues ( <i>with Distinction</i> )
<b>LAMIDI</b> , Amirah Olayemi Omolayo
<b>MABOKO</b> , Mmatshopo Hope
<b>MAKHURUPETSI</b> , Ngoako Given
<b>MATHOMA</b> , Albertina Azwihangwisi
<b>MILEDER</b> , Carmen Nicole ( <i>with Distinction</i> )
<b>MITCHELL</b> , McKinnley Ramon
<b>NOINYANE</b> , Karabo
<b>RAMALOSE</b> , Dimpho

**REDDY**, Sivasha (*with Distinction*)

**TEIXEIRA**, Monique (*with Distinction*)

**THOMSON**, Caitlyn (*with Distinction*)

**VENI**, Sinethemba Beatrice

**VILAKAZI**, Leonard Ntsizwa

**WESSELS**, John Patrick (*with Distinction*)

