

College of Accounting Sciences

Research focus areas for 2023: Auditing

Department	Auditing	
Discipline	Auditing	
Research Focus Area	The role of auditing in governance (Contact person: Prof Elza Odendaal odendem@unisa.ac.za)	
Research Sub-focus Area	Supervision Team	Capacity to accept additional students in 2023 (number of students)
<ul style="list-style-type: none"> • Small and medium audit practices 	Mr Edward Hlakudi, Ms Annerie Botha	2 MPhil students
<ul style="list-style-type: none"> • Public sector/Auditor-General reporting 	Prof Modisane, Ms Aneetha Sukhari	None
<ul style="list-style-type: none"> • Non-financial assurance 	Prof Barry Ackers, Dr Lindie Grebe, Ms Genevé Richard	None
<ul style="list-style-type: none"> • Combined assurance and governance oversight 	Prof Marianne van Staden, Ms Shan Malan, Ms Sameera Abed, Ms Clara Msiza	None
<ul style="list-style-type: none"> • External auditing 	Prof Elza Odendaal, Ms Charlene Roets, Ms Laurene Ferreira, Ms Jurika Groenewald	None
<ul style="list-style-type: none"> • Internal auditing 	Prof Modisane, Ms Maud van Wyk, Ms Ilse Morgan, Ms Mariska Edwards, Ms Desiree Sebastian, Ms Thakane Rampai, Mr Teboho Khumalo	None
<ul style="list-style-type: none"> • Forensic auditing 	Ms Elna Germishuyse, Mr Kobus Joubert	1 MPhil student
<ul style="list-style-type: none"> • Computer auditing 	Prof Modisane, Ms Klarissa Engelbrecht, Ms Sani Gildenhuys	None
<ul style="list-style-type: none"> • Energy transition governance 	Prof Roshelle Ramfol	None

Supervision Team	Academic Profile
Ms Sameera Abed Email: abeds@unisa.ac.za	Sameera holds an MCompt from Unisa and is a Chartered Accountant (SA) (CA(SA)).
Prof Barry Ackers Email: ackerb@unisa.ac.za	Barry, who is a National Research Foundation rated researcher (C2), holds a DCom (Auditing) from Unisa and is a Certified Internal Auditor (CIA).
Ms Annerie Botha Email: bothaa1@unisa.ac.za	Annerie holds an MCompt from Unisa and is a CA(SA).
Ms Mariska Edwards Email: edwarm@unisa.ac.za	Mariska holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.
Ms Klarisssa Engelbrecht Email: engelk@unisa.ac.za	Klarisssa holds an MCom (Informatics) from the University of Pretoria.
Ms Laurene Ferreira Email: ferrel1@unisa.ac.za	Laurene holds an MCom (Auditing) from Unisa and is a CA(SA).
Ms Elna Germishuys Email: germima@unisa.ac.za	Elna holds an MCom from North West University. She is a CA(SA) and a Forensic Practitioner (SA).
Ms Sani Gildenhuys Email: gildejh@unisa.ac.za	Sani holds an MPhil from Unisa. She is a CA(SA) and a Certified Fraud Examiner (CFE).
Ms Lindie Grebe Email: grebel@unisa.ac.za	Lindie holds a PhD in Auditing from the University of Johannesburg and is a CA(SA).
Ms Jurika Groenewald Email: groenj@unisa.ac.za	Jurika holds an MPhil from Unisa and is a CA(SA).
Mr Edward Hlakudi Email: hlakure@unisa.ac.za	Edward holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).
Mr Kobus Joubert Email: joubek@unisa.ac.za	Kobus holds an MCompt from Unisa and is a CA(SA).
Mr T Khumalo Email: Ekhumatm@unisa.ac.za	Teboho holds an MPhil (Internal Auditing) from the University of Pretoria, a LLB from Unisa and is a CIA.
Ms Shan Malan Email: malans@unisa.ac.za	Shan holds an MCompt from Unisa and is a CA(SA).
Prof Cameron Modisane Email: modistc@unisa.ac.za	Cameron holds a PhD from North West University, is a Certified Information Systems Auditor (CISA), and an Information Systems Audit Professional (SA) (ISAP(SA)).
Ms Ilse Morgan Email: morgai@unisa.ac.za	Ilse holds an MCom (Auditing) from Unisa and is a CIA.
Ms Clara Msiza Email: manamdc@unisa.ac.za	Clara holds an MPhil from Unisa and is a CA(SA).
Prof Elza Odendaal Email: odendem@unisa.ac.za	Elza holds a DCom (Auditing) from the University of Pretoria and is a CA(SA).
Prof Roshelle Ramfol Email: ramfor@unisa.ac.za	Roshelle holds a PhD (Tax Policy) from the University of Pretoria and is a member of the Institute of Directors of South Africa and the South African Institute of Tax Practitioners.
Ms Thakane Rampai Email: erampate@unisa.ac.za	Thakane holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.
Ms Genevé Richard Email: richag@unisa.ac.za	Genevé holds an MPhil from Unisa and is a CA(SA).
Ms Charlene Roets Email: roetsc@unisa.ac.za	Charlene holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).

Ms Desiree Sebastian Email: sebasd@unisa.ac.za	Desiree holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.
Ms Aneetha Sukhari Email: sukhaar@unisa.ac.za	Aneetha holds an MCom (Accounting Sciences) from the University of Pretoria and is a CA(SA).
Prof Marianne van Staden E-mail: vstadjm@unisa.ac.za	Marianne holds a PhD from the University of Pretoria and is a CA(SA).
Ms Maud van Wyk Email: vwykbn@unisa.ac.za	Maud holds an MPhil (Fraud Risk Management) from the University of Pretoria and is a CIA.
Model of supervision	Candidates will be allocated to a supervisor but will be required to work independently within the requirements of higher degree studies.
Selection criteria MCompt (Accounting Sciences) MPhil (Accounting Sciences) PhD (Accounting Sciences)	<p>In addition to the admission criteria on the Unisa website, the acceptance of potential students is based on the following criteria:</p> <ul style="list-style-type: none"> • Suitability and viability of the intended research; • Adequate supervisory capacity and research expertise in the discipline or department; • An approved selection procedure which is in line with Unisa's policies on equality and diversity in the discipline or department. <p>You are therefore required to prepare a five-page expression of intent essay, including the list of references. Note that the number of applications received annually by far exceeds the available capacity, so candidates are competing for limited space in the degrees. It therefore follows that the quality of the essay is extremely important as it is used to rank the applications based on the criteria stated in the first two bullets above.</p> <p>The expression of intent essay for the coursework (MCompt) and research master's (MPhil) degrees must include the following:</p> <ul style="list-style-type: none"> • Title • Research problem (i.e. the issue/situation that justifies your research) • Significant of study • Aim and objectives of study • Literature review • Research methodology • List of references (use Harvard referencing method) <p>The expression of intent essay for the doctoral (PhD) degree must include the following:</p> <ul style="list-style-type: none"> • Title • Research problem (i.e. the issue/situation that justifies your research) • Significance of study • Aim and objectives of study • Literature review • Research methodology • Academic contribution of study • List of references (use Harvard referencing method)

<p>Selection procedures</p>	<ol style="list-style-type: none"> 1. Apply for a student number. 2. Apply during the prescribed application period for a space in the 'Role of auditing in governance' research focus areas, indicating the 'Research sub-focus area'. Ensure that you apply online, and attach your essay of intent and other requested documentation. 3. Staff members from the relevant registration support department will verify that you have provided the required information and that your qualifications meet the criteria for admission to the degree. Only complete and qualifying applications are sent to the relevant academic department for consideration. 4. The departmental selection procedure takes place during December and January. The selection process firstly ranks the applications of the candidates <i>within each research sub-focus area</i> within the role of auditing in governance based on the criteria stated above, so the content and quality of the expression of intent essay is important. The highest ranked applications are then reviewed for equality and diversity. The applications are therefore ranked to match the number of applications with the available supervision capacity and expertise, while taking equality and diversity into account. 5. Generally, you should be notified of the outcome of your application during February. The notification will be done by staff from the relevant registration support department.
<p>Documents to support the application in addition to the expression of intent essay</p>	<p>One-page abbreviated CV including:</p> <ul style="list-style-type: none"> • Academic qualifications • Work experience • Contact details • Previous research, if any
<p>Recommended reading</p>	<p>You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of admission requirements at an institution, finding and selecting a topic is done by the candidate. No doubt when you decided to do a Master or Doctoral study, you either had an idea in mind, possibly in the industry in which you work, or you started reading to find one that is of interest to you. Reading financial or accounting-related magazines or even financial sections of newspapers could generate ideas for further investigation. Once you have an idea, use that as keywords for searches for articles. Plenty of open access journals exist therefore you should find some sources without having to pay to access articles.</p> <p>The expression of intent essay is therefore your initial documentation of the idea that has been refined into a real-life problem relating to the chosen field of study. You therefore need to take the idea and narrow it down to a problem. This is followed by a brief review of recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient</p>

sources exist. As a start to the research process, you are therefore aiming to find a researchable problem. What you intend doing in your study to address the research problem will be the aim of your proposed study. The aim is then 'unpacked' into specific objectives.

There should be sources available at your local library, but the following reading list will help you understand the research process and what will be required from you for master's or doctoral studies. Hofstee and Biggam's books are used as core texts for mostly master's students, whereas Trafford and Leshem's book is a core text for doctoral students:

- Biggam, J. 2011. *Succeeding with your Master's Dissertation: a step by step handbook*. Berkshire: Open University Press.
- Hofstee, E. 2006. *Constructing a good dissertation: a practical guide to finishing a Master's, MBA or PhD on schedule*. Johannesburg: EPE. (Available from the following website: www.exactica.co.za)
- Leedy, PD & Ormrod, JE. 2010. *Practical research: planning and Design*. 8th edition. New Jersey: Pearson Education.
- Mouton, J. 2001. *How to succeed in your Master's and Doctoral studies*. Pretoria: Van Schaik.
- Ryan, B, Scapens, RW & Theobald, M. 2002. *Research method and methodology in finance and accounting*. 2nd edition. London: Thomson.
- Salkind, MJ. 2009. *Exploring research*. Upper Saddle River, NJ: Pearson Education.
- Trafford, V & Leshem, S. 2008. *Stepping stones to achieving your Doctorate*. Berkshire, England: Open University Press.

The following may assist you in knowing how to approach the initial reading of an article:

- Keshav, S. How to read a paper. *ACM SIGCOMM Computer Communication Review*, 37(3), 83–84. Available at: <http://ccr.sigcomm.org/online/files/p83-keshavA.pdf> (accessed on 7 June 2019).

A link to *Library guides* on Unisa's Library home page is another source of information. Obviously, all the content and services in the alphabetical list of *Library guides* are only available to registered students, but you may find the guide on *Government Publications; How to search; How to write a literature review; and Postgraduate supervision* useful. The *Postgraduate supervision* guide contains a great deal of information that includes links to: completed Theses and dissertations under the ETD portal; referencing styles; and the 'Podcasts' tab links to YouTube. Search the aspects of the research process you would probably like to know more about on YouTube, for example: how to develop a good research topic; the literature review; academic writing; research methodology; etc. You will note that many of these YouTube videos are from academics at universities. The videos will obviously not replace the more detailed reading that you will

	need to do if your application is successful, but they provide a fair source of background information on the research process that should assist you in both the writing of the required essay of intent and continuing with the study if your application is successful. Also, visit the NQF level descriptors on the SAQA website to differentiate between what is expected at NQF level 9 for a master's study and level 10 for a doctoral study.
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