

College of Accounting Sciences

Research focus areas for 2023: Management Accounting

Department	Management Accounting	
Discipline	Management Accounting	
Research focus area	Environmental Management Accounting	
Supervision team	Prof Breggie van der Poll Dr J Foot Ms T Askham Dr J Moolman	
Name	Academic Profile	Available capacity
Prof HM van der Poll E-mail: vdpolhm@unisa.ac.za	Prof Breggie joined Unisa in 2001. She is a professor in Management Accounting at the Graduate School of Business Leadership (SBL) with a doctorate in Financial Management Sciences. She has supervised several Master's and Doctoral students to completion. She has published articles in various accredited journals, nationally and internationally. She is a C3 NRF rated researcher specialising in Environmental Management Accounting Qualitative Research.	Up to 1 PhD student and 2 MPhil students. (Currently supervising 5 PhD and 2 MPhil student/s)
Dr J Foot E-mail: footj@unisa.ac.za	Judith Foot is a senior lecturer in Management Accounting. She has a PhD in Accounting Sciences and is a CA(SA). Her area of interest is strategy, sustainability and the environment.	Up to 2 MCompt students. (Currently supervising 6 MCompt student/s)
Mrs T Askham askhat@unisa.ac.za	Theresa Askham is a senior lecturer in Management Accounting. She has an MPhil Degree and is a ACMA CGMA (Associate member of CIMA). Her area of interest is sustainability and the environment, but specially water management and reporting in organisations. She is currently working on her PhD.	Currently no availability. (Currently co-supervising 1 MPhil student and 1 MCompt student)
Dr J Moolman E-mail: moolmj@unisa.ac.za	Jaco Moolman is a CA(SA), FCMA CGMA, CFP® and he holds a PhD. Research interests: Integrated Reporting and other Environmental, Social and Governance (ESG) related reporting.	Up to 6 PhD students and 2 MPhil students. (Currently supervising 4 PhD and 1 MCompt student/s)

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: PhD in Accounting Sciences; MPhil in Accounting Sciences; and Master of Accounting Sciences (MCompt)	<p>In addition to the admission criteria on the Unisa application 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 that 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 research outline with the content supported by a list of references. Note that the number of applications received annually usually exceeds the available capacity, so candidates are competing for limited space in the degrees. It therefore follows that the quality of the research outline is extremely important as it is used to rank the applications based on the criteria stated in the first two bullets.</p> <p>The research outline for the coursework (MCompt) and research master’s (MPhil) degrees must include the following:</p> <ul style="list-style-type: none"> • Title • Summary of topic • Short literature review • Research problem • Proposed aim/objective of the study • Expected contribution of the study • Methodology to be followed • Availability of the data • List of references (use Harvard referencing method) • Reasons why you are interested in the topic
Unit of Analysis	Research Focus (At organisational level, therefore excluding studies at individual/behavioural level)
Environmental Management Accounting	<ul style="list-style-type: none"> • Environmental Management Accounting • Environmental footprints and handprints • Environmental cost accounting • Greening the environment using various Environmental Management Accounting Practices (EMAPs) using Activity-Based Costing (ABC), Material Flow Cost Accounting (MFCA), Life Cycle Costing (LCC) • Environmental sustainability (MCompt)
Selection procedure	<ol style="list-style-type: none"> 1. <u>Apply for a student number.</u> 2. Apply during the year for a space in <i>Management accounting and financial management</i> research focus areas for the next year. Ensure that you <u>apply online</u>, and attach your research outline 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 the year for finalisation in December and January. The selection process firstly ranks the applications of the candidates within each specific focus area based on the criteria stated above, so the content and quality of the research outline is important. The specific focus areas indicate the expertise in the

	<p>department, therefore applications in the specific focus areas tend to be considered before those applied for under “Other”. Where adequate supervision capacity and expertise exist, applications beyond the specific focus areas will be considered, especially where a high-quality research outline indicates a suitable and viable topic. 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.</p> <p>5. Generally, you should be notified of the outcome of your application during January/February. The notification will be done by staff from the relevant registration support department.</p>
<p>Documents to support the application in addition to the research outline</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>Reading: Subject Field</p>	<p>Although these articles seem dated, they are from the seminal authors of this research field:</p> <ol style="list-style-type: none"> 1. Jasch, C. (2003). The Use of Environmental Management Accounting (EMA) for Identifying Environmental Costs. <i>Journal of Cleaner Production</i>, 11(6), 667-676. DOI: 10.1016/S0959-6526(02)00107-5 2. Burritt, R L. & Saka, C. (2006). Environmental management accounting applications and eco-efficiency: Case studies from Japan. <i>Journal of Cleaner Production</i>, 14(14), 1262-1275. DOI: 10.1016/j.jclepro.2005.08.012 3. Gray, R. & Bebbington, J. (2006). Environmental Accounting, Managerialism and Sustainability: Is the planet safe in the hands of business and accounting? Retrieved in May 2006 from https://risweb.st-andrews.ac.uk/portal/en/researchoutput/environmental-accounting-managerialism-and-sustainability-is-the-planet-safe-in-the-hands-of-business-and-accounting(0653fa68-ed9c-45ae-9757-4d761a442151)/export.html 4. Jasch, C. (2006). How to Perform an Environmental Cost Assessment in one day. <i>Journal of Cleaner Production</i>, 14(14), 1194-1213. DOI: 10.1016/j.jclepro.2005.08.005 5. Jasch, C. (2009). Environmental and material flow cost accounting. Principles and procedures. Eco-efficiency in Industry and Science, Springer Science and Business Media. 6. Burritt, R L. & Schaltegger, S. (2010). Sustainability accounting and reporting: fad or trend? <i>Accounting, Auditing and Accountability Journal</i>, 23(7), 829-846. 7. Fakoya, M B. & van der Poll, H M. (2012) The feasibility of applying material flow cost accounting as an integrative approach to brewery waste-reduction decisions, <i>African Journal of Business Management</i>, 6(35): 9783-9789. (Article published before journal became predatory). 8. Van der Poll, H M. (2015). Facilitating a greener environment through Management Accounting. <i>African Journal of Hospitality, Tourism and Leisure</i>, 4(Special edition) - (2015) ISSN: 2223-814X. 9. Askham, T. & van der Poll, H M. (2017). Water Sustainability of Selected Mining Companies in South Africa, <i>Sustainability</i>, 9, 957; DOI: 10.3390/su9060957

	<p>10. Mbedzi, M., van der Poll, H M. & van der Poll, J A. (2018). An information framework for facilitating cost saving of environmental impacts in the coal mining industry in South Africa, <i>Sustainability</i>, 10(6), 1-20. DOI: 10.3390/su10061690</p> <p>11. Gunarathne, A D N., Lee, K-H. & Hitigala Kaluarachchilage, P K. (2021). Institutional pressures, environmental management strategy, and organizational performance: The role of environmental management accounting. <i>Business Strategy and the Environment</i>. 30: 825-839. https://doi.org/10.1002/bse.2656</p> <p>12. Hörisch, J., Schaltegger, S. & Freeman, R E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis, <i>Journal of Cleaner Production</i>, 275, 124097, https://doi.org/10.1016/j.jclepro.2020.124097.</p>
<p>Reading: Research Approach and Methodology</p>	<p>You may be wondering how you are going to find a topic and write a research outline 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's or Doctoral study, you either had an idea or real-world problem 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. If you are unsure about the topics within the discipline, access management accounting and financial management textbooks. Once you have an idea, use that as keywords for searches for articles. Plenty of open access scholarly journals exist therefore you should find some sources without having to pay to access articles. Furthermore, articles usually have a section or suggestions towards the end indicating research possibilities</p> <p>The research outline is therefore your initial documentation of the idea that has been refined into a real-world problem relating to the chosen field of study. Moreover, you need to take the idea and narrow it down to a problem. This is followed by a brief review of recent literature with reference to the area of interest to establish what has already been done and whether the research problem is topical and sufficient resources are available. As a start to the research process, you are therefore aiming to find a researchable problem. What you intend doing in your research to address the research problem will be the aim of your proposed research. The aim is then achieved through specific objectives.</p> <p>There should be resources 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 research. From time to time, you may even find older editions of selected books below available online as free downloads, which will be a very valuable first resource on knowing what research entails. Hofstee and Biggam's books are used by us as core texts for Master's students, whereas Trafford and Leshem's book is added as a core text for doctoral students:</p> <p>Biggam, J. 2017. <i>Succeeding with your Master's Dissertation: A Step-by-Step Handbook</i>. Fourth edition. London. McGraw-Hill Education.</p> <p>Creswell, J D. 2017. <i>Research design: Qualitative, quantitative, and mixed method approaches</i>. Third Edition. California: Sage publications.</p> <p>Hofstee, E. 2006. <i>Constructing a good dissertation: a practical guide to finishing a Master's, MBA or PhD on schedule</i>. Johannesburg: EPE. (Available from the following website: www.exactica.co.za)</p>

	<p>Leedy, P D. and Ormrod, J.E. 2010. <i>Practical research: planning and Design</i>. Eight editions. New Jersey: Pearson Education, Inc.</p> <p>Mouton, J. 2001. <i>How to succeed in your Master's and Doctoral studies</i>. Pretoria: Van Schaiks.</p> <p>Ryan, B, Scapens, R.W. & Theobald, M.2002.<i>Research method and methodology in finance and accounting</i>.2ndedition. London: Thomson.</p> <p>Salkind, M J. 2009. <i>Exploring research</i>. Upper Saddle River, NJ: Pearson Education International.</p> <p>Trafford, V & Leshem, S. 2008. <i>Steppingstones to achieving your Doctorate</i>. Berkshire, England: Open University Press.</p> <p>The following may assist you in knowing how to approach the initial reading of an article:</p> <p>Keshav, S. 2007. How to read a paper. <i>ACM SIGCOMM Computer Communication Review</i>, 37(3):83–84. Available at: http://ccr.sigcomm.org/online/files/p83-keshavA.pdf (accessed on 20 May 2021).</p> <p>A link to <i>Library guides</i> on Unisa's Library home page is another source of information. All the content and services in the alphabetical list of <i>Library guides</i> are only available to registered students, but you may find the guide on <i>Accounting Sciences, How to search; and How to write a literature review</i> useful. Visit the UNISA College of Graduate Studies - YouTube space. You could also search 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 do 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 research outline 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.</p>
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