

College of Accounting Sciences
Research focus areas for 2023: Financial Governance

Department	Financial Governance			
Discipline	Financial Accounting, Management Accounting, Financial Management and Auditing			
Research focus area	Public Sector Financial Efficacy (Contact person: Ms L Letho lethol@unisa.ac.za)			
Research sub-focus areas	<ul style="list-style-type: none"> • Fourth Industrial Revolution (4IR) and Digitalisation • Governance/ Management Interfaces and Reporting Systems <ul style="list-style-type: none"> • Municipal Financial Governance • Public Entity Financial Governance • Public Service Financial Governance 			
Supervision team				
Name	Academic profile	Research sub-focus area	Current supervision allocation	Number of available positions for 2023
Prof Lourens Erasmus Email: erasmlj1@unisa.ac.za	Lourens Erasmus is a professor in the Department of Financial Governance. He lectured public sector finance courses for 18 years and successfully led several postgraduate studies and industry reports in this field. He has authored articles published in national and international academic journals on public sector financial governance. Lourens is the editor-in-chief of the Southern African Journal of Accountability and Auditing Research that promotes research on the public sector. He is a National Research Foundation rated researcher (C2) and he supervises postgraduate students focusing on the public sector as part of the Research on Audit Committees South Africa project and Continuous Auditing for Public Sector Internal Auditing (CAPIA) project.	All Research Sub-focus Areas	13 DPhil students 1 MPhil student (co-supervision)	-
Prof Zanné Koppeschaar Email: Koppezr@unisa.ac.za	Zanné Koppeschaar is an associate professor in the Department of Financial Governance. She is a CA(SA) with a Doctorate in the Accounting Sciences. She co-authors numerous accounting textbooks.	All Research Sub-focus Areas	-	-
Dr Moses Hlongoane Email: Hlongmt@unisa.ac.za	Moses Hlongoane is a doctor in the Department of Financial Accounting and he holds a PhD in Accounting Sciences from UNISA. He is the Acting Deputy Dean of the College of Accounting Sciences.	Municipal Financial Governance Public Entity Financial Governance	-	-
Prof Cameron Modisane	Prof Cameron holds a PhD in	All Research	3 DPhil	-

Email: modistc@unisa.ac.za	Accounting from the North-West University, M.Com: Computer Auditing from the University of Johannesburg and B.Com (Hons) in auditing from the University of Pretoria. He is a Certified Information Systems Auditor (CISA), and an Information Systems Audit Professional (SA) (ISAP(SA)).	Sub-focus Areas	students (co-supervision)	
Ms Kelebogile Mohajane Email: mohajk@unisa.ac.za	Kelebogile Mohajane is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MPhil from UNISA.	All Research Sub-focus Areas	-	-
Ms Lebone Thindisa Email: thindl@unisa.ac.za	Lebone Thindisa is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Taxation from the University of Pretoria.	All Research Sub-focus Areas	1 MPhil student (co-supervision)	-
Mr Mlungisi Hlongwane Email: hlongmd@unisa.ac.za	Mlungisi Hlongwane is a senior lecturer in the Department of Financial Governance and he has been seconded to the College of Accounting Sciences Quality Assurance Office. He is a CA(SA) and he holds an MPhil in Entrepreneurship from the University of Pretoria.	All Research Sub-focus Areas	1 MPhil student (co-supervision)	-
Mr Nazeer Hoosen Email: hoosen2@unisa.ac.za	Nazeer Hoosen is a senior lecturer in the Department of Financial Governance. He is a CA(SA) and he holds an MCom in Accounting Sciences from the University of Pretoria.	All Research Sub-focus Areas	1 MPhil student (co-supervision)	-
Ms Tshegofatso Mahuma Email: mahumt@unisa.ac.za	Tshegofatso Mahuma is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MPhil in Internal Auditing from the University of Pretoria.	All Research Sub-focus Areas	1 MPhil student (co-supervision)	-
Ms Ayanda Matsane Email: matsaab@unisa.ac.za	Ayanda Matsane is a senior lecturer in the Department of Financial Intelligence. She is a CA(SA) and she holds an MCom in Financial Accounting from the University of Pretoria.	Governance	1 MPhil student (co-supervision)	-
Mr Chumani Ngele Email: engelec@unisa.ac.za	Chumani Ngele is a lecturer in the Department of Financial Governance. He is a CA(SA), Cer.Dir and he holds an MBA from the Regent Business School.	Public Entity Financial Governance	1 MPhil student (co-supervision)	-
Ms Mary Pholo Email: Pholomn@unisa.ac.za	Mary Pholo is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Taxation from the University of Pretoria.	Public Entity Financial Governance	1 MPhil student (co-supervision)	-
Dr Innocent Bayai Email: bayaii@unisa.ac.za	Innocent Bayai is a postdoctoral fellow in the Department of Financial Governance. He holds a PhD in Development Finance from the	Micro, Small and Medium-sized Enterprises	1 MPhil student (co-supervision)	1 DPhil student (co-supervision) 1 MPhil student

	University of Stellenbosch Business School.	(MSMEs) Development Finance		
Ms Babalwa Ceki Email: ntoyab@unisa.ac.za	Babalwa Ceki is a senior lecturer in the Department of Financial Accounting. She is a CA(SA) and she holds an MCom in Accounting from the University of Pretoria.	All Research Sub-focus Areas	-	-
Model of supervision	Candidates will be allocated a supervisor but will be required to work independently within the requirements of higher degree studies.			
Selection criteria: PhD (Accounting Sciences); MPhil (Accounting Sciences) and MCompt (Accounting Sciences)	<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, 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. This essay will be used to rank the applications based on the criteria stated in the first two bullets. The expression of intent essay must include the following:</p> <ul style="list-style-type: none"> • Personal motivation to pursue studies in this topic (maximum 60 words) • Topic • Short literature review (with text references using Harvard) • Potential contribution of the study • Research problem /research question • Proposed aim of the study • Proposed methodology • List of references (use Harvard Referencing method) 			
Selection procedure	<ol style="list-style-type: none"> 1. Apply for a student number. 2. Apply during the prescribed application period for a space in the <i>Public sector financial efficacy</i> research focus areas. 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 within each specific focus area 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 specific focus areas indicate the expertise in the department, therefore applications in the specific focus areas tend to be considered before those applied for under "Other". Where adequate supervision capacity exists, applications beyond the specific focus areas will be considered, especially where a high-quality essay of intent indicates a suitable and viable topic and a supervisor with the expertise is available. 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. 			
Documents to support the application in addition to the Expression of intent essay	<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's or Doctoral study, you either had an idea in mind or you started reading to find one that is of interest to you. The expression of intent essay is therefore your initial documentation of the idea which has been developed into a rough topic in the chosen field of study. You therefore need to take the idea and review recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient sources exist. As part of the research process, you are aiming to find a research problem/question. What you intend doing in your study to address the research problem or answer the question (the objectives) will be the focus of your proposed study. There should be sources available at your local library and 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's book is the prescribed book used by us for Master's and Doctoral students, whereas Trafford and Leshem's book is recommended for Doctoral students:</p> <p>Biggam, J. 2014. <i>Succeeding with your Master's Dissertation: a step by step handbook</i>. Berkshire: Open University Press.</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. 2016. <i>Practical research: planning and Design</i>. Eleventh edition. 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, RW & Theobald, M. 2002. <i>Research method and methodology in finance and accounting</i>. 2nd edition. London: Thomson.</p> <p>Salkind, NJ. 2019. <i>Exploring research</i>. Ninth edition. Upper Saddle River, NJ: Pearson Education International.</p> <p>Trafford, V & Leshem, S. 2008. <i>Stepping stones to achieving your Doctorate</i>. Berkshire, England: Open University Press.</p> <p>A link to <i>Library guides</i> on Unisa's Library home page is another source of information. Although the content and services are only available to registered students, you can access the completed theses and dissertations portal within the <i>Library guides</i>; 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 which should assist you both in the writing of the required essay 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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