

## College of Accounting Sciences

### Research focus areas for 2023: Financial Accounting

<b>Department</b>	Financial Accounting	
<b>Discipline</b>	Financial Accounting	
<b>Research focus areas</b>	<b>Financial Reporting, Accounting Education, Non-Financial Reporting</b> (Contact person: Prof Mbalenhle Khatlisi <a href="mailto:ezulumm@unisa.ac.za">ezulumm@unisa.ac.za</a> )	
<b>Research sub-focus area</b>	<b>Supervision team</b>	<b>Available capacity for 2023</b>
<ul style="list-style-type: none"> <li><b>Accounting Education</b></li> </ul>	Mr Yasien Mohammed; Mr Jacques van Staden; Dr Annelien van Rooyen. Professor Bienkie Shuttleworth Dr Odette Swart Dr Alet Terblance Mrs Sedzani Musundwa	1 MPhil 1 MCompt 1 MPhil No capacity No capacity No capacity 1 MPhil
<ul style="list-style-type: none"> <li><b>Student support and co-curricular studies</b></li> </ul>	Dr Annelien van Rooyen. Dr Odette Swart Dr Alet Terblance	No capacity No capacity No capacity
<ul style="list-style-type: none"> <li><b>Fourth Industrial revolution and digitalisation</b></li> </ul>	Dr Annelien van Rooyen Dr Odette Swart Dr Alet Terblance	1 PhD No capacity 1 MPhil
<ul style="list-style-type: none"> <li><b>Feminist, Womanist, Bosadi Theorisation</b></li> </ul>	Mrs Sedzani Musundwa	2 MPhil
<ul style="list-style-type: none"> <li><b>Capital Markets</b></li> </ul>	Mr Phomolo Maraisane	1 MPhil
<ul style="list-style-type: none"> <li><b>Integrated Reporting</b></li> </ul>	Prof Christa Wingard Prof Debbie Scheepers Prof Mbalenhle Khatlisi Ms Naseeha Mahomed.	1 PhD No capacity 1 PhD, 4 MCompt & 2 MPhil 1 MCompt
<ul style="list-style-type: none"> <li><b>Policy management &amp; Governance</b></li> </ul>	Ms Shenaaz Gani; Mr Gaisang Diale	1 MPhil 1 MPhil
<ul style="list-style-type: none"> <li><b>E-commerce taxation</b></li> </ul>	Mr Siyanda Mqadi.	1 MCompt
<ul style="list-style-type: none"> <li><b>Corporate Reporting and BEE</b></li> </ul>	Mr Moshupi Mokgobinyane Mrs Faeza Jaffer Mrs Riana Horn	1 MCompt 1 MPhil 1 MCompt
<ul style="list-style-type: none"> <li><b>Energy (through Integrated Reporting)</b></li> </ul>		

	Prof Christa Wingard;	1 PhD
<b>Supervision team</b>	<b>Current Students</b>	<b>Academic profile</b>
Aboo, Fazana <Aboof@unisa.ac.za>;	3 MPhil	Ms Fazana holds an MPhil from University of South Africa and is a CA(SA). Focus area: Accounting Education ODeL
Booi, Vuyo <booivh@unisa.ac.za>	1 MPhil	Mr Vuyo Booi holds an MCom from the University of Johannesburg and is a CA(SA). Focus area: Sustainability reporting.
Bosman, Jan <Bosmajac@unisa.ac.za>;	2 MCompt	Mr Jan Bosman holds an MCom from the University of Pretoria and is a CA(SA). Focus area: IFRS and Public sector.
Ceki, Babalwa <ntoyab@unisa.ac.za>;	1 MPhil 1 MCompt	Ms Babalwa Ceki holds an MCom from the University of Pretoria and is a CA(SA). Focus area: Public sector auditing, audit technologies
Chikutuma, Chisinga <Chikucn@unisa.ac.za>;	2 MPhil 2 PhD	Dr Chisinga Chikutuma holds a PhD from the University of South Africa. Focus area: Integrated Reporting and non-financial reporting
Diale, Gaisang <dialeg@unisa.ac.za>	2 MCompt	Mr Gaisang Diale has MCom (FinMan) from the University of Pretoria and is a CA(SA). Focus area: Strategic management and public policy
Dry, Rika <vzylhj@unisa.ac.za>	1 MCompt 3 MCompt	Ms Rika Dry has a Master of Education from the University of South Africa. Focus area: Technologies, higher order thinking skills of accountants, distance education, ODeL
Doussy, Frank <Doussf@unisa.ac.za>;	1 MCompt	Professor Frank Doussy holds a DCom from the University of South Africa and is a CA(SA). Focus area: Public sector accounting
Eysele, Andre <eysele@unisa.ac.za>;	2 MCompt	Mr Andre Eysele holds an MCompt from the University of South Africa and is a CA (SA). Focus area: Integrated reporting
Gani, Shenaaz <ganis@unisa.ac.za>	1 PHD	Ms Shenaaz Gani holds an PHD from the University of South Africa and is a CA(SA). Focus area: Policy management and taxation
Hlongoane, Moses <Hlongmt@unisa.ac.za>;	1 MPhil 1 PhD	Dr Moses Hlongoane holds a PhD from the University of South Africa. Focus area: School governance and finance, accounting education
Horn, Riana <hornrh@unisa.ac.za>	1 MCompt	Mrs Horn has an MCom from the University of Pretoria and is a CA(SA) Focus area: Corporate social reporting
Jaffer, Faeza <jaffeff@unisa.ac.za>	1 MCompt	Ms Faeza Jafeer has an Mphil Accounting from the University of South Africa and is a CA(SA). Focus area: Auditing in ethics and corporate governance
Khanyeza, Bafo <Khanybt@unisa.ac.za>		Mr Bafo Khanyeza has an MCom from the University of Witwatersrand and he is a CA(SA). Focus area: Dividend or share price reaction to announcements.
Khatlisi, Mbalenhle <ezulumm@unisa.ac.za>		Prof Khatlisi has an MCom from the University of Pretoria and she is a CA(SA). Focus area: Integrated reporting, financial reporting, corporate governance and capital markets, quantitative statistics.

Labuschagne, Lizelle <Labusl@unisa.ac.za>	1 MPhil 1 MCompt	Mrs Labuschagne has an MPhil from the University of South Africa and is a CA (SA). Focus area: ODeL, accounting education and accounting technology.
Maraisane, Phomolo <Maraip1@unisa.ac.za>	1 MCompt (submitted for examination)	Mr Phomolo Maraisane holds an MPhil from the University of South Africa. Focus area: Capital markets
Mkefa, Chris <CMkefa@unisa.ac.za>;	1 MPhil	Mr Chris Mkefa holds an MPhil from the University of South Africa. Focus area: Public sector accounting
Mahomed, Naseeha <mahomn@unisa.ac.za>;	1 MCompt	Ms Naseeha Mahomed has an MCom (tax) from Wits and is a CA(SA). Focus area: IFRS
Mohamed, Yasien <Mohamy@unisa.ac.za>;	1 MPhil	Mr Yasien Mohamed holds an MCom from the North West University. Focus area: Accounting education
Ngcobo, Raphael <ngcobrn@unisa.ac.za>;	No students	Mr Raphael Ngcobo holds an MCom from the University of Pretoria. Focus area: Corporate finance
Mokgobinyane, Moshupi <Mokgomv@unisa.ac.za>	1 MCompt	Mr Moshupi Mokgobinyane holds an MPhil from the University of South Africa and is a CA(SA). Focus area: Corporate reporting and BEE
Musundwa, Sedzani <musunfs@unisa.ac.za>	1 MPhil 1 MCompt	Ms Sedzani Musundwa has a MCom (Acc) from the University of Johannesburg and is a CA(SA). Focus area: Critical accounting
Mqadi, Siyanda <mqadisf@unisa.ac.za>;	1 MCompt	Mr Siyanda Mqadi has an MCom (Tax) from WITS. Focus area: E-commerce and taxation
Papageorgiou, Kyriacoulla <Papagk@unisa.ac.za>;	3 MCompt	Ms Kyriacoulla Papageorgiou holds an MCom from the University of Pretoria and is a CA (SA). Focus area: Accounting education
Riekert, Johan <riekejc@unisa.ac.za>	1 MPhil	Mr Johan Riekert holds an Mcompt from the University of Pretoria Focus area: Fair value measurement and its effect on pension fund values
Scheepers, Debbie <Scheed@unisa.ac.za>;	4 MCompt	Professor Debbie Scheepers holds a DCompt from the University of South Africa and is a CA(SA). Focus area: Integrated reported and other voluntary reporting frameworks
Siyila, Karabo <Siyilkj@unisa.ac.za>	1 MPhil 1 MCompt (submitted for examination)	Ms Karabo Siyila holds an MCom from the University of Pretoria and is a CA (SA). Focus area: Governance, non-financial reporting
Steyn, Andre <steyna1@unisa.ac.za>	1 MCompt	Mr Andre Steyn has an MCompt from the University of South Africa and is a CA(SA). Focus area: Budgeting in Agricultural sector
Swart, Odette <swarto@unisa.ac.za>	2 MCompt 4 MPhil 2 PhD	Dr Odette Swart holds a PhD from the University of South Africa and is a CA(SA). Focus areas: Tax history, accounting education, alternative assessments, impact of technology during the Fourth Industrial Revolution, distance education, ODeL
Terblanche, Alet <Terbleaj@unisa.ac.za>	2 MPhil	Dr Alet Terblanche holds an PhD from the University of South Africa and is a CA(SA).

		Focus area: Accounting education, Fourth Industrial revolution (4IR) and digitalisation, student support and co-curricular studies
Van Rooyen, Annelien <vrooyaa@unisa.ac.za>;	4 MPhil 3 MCompt 5 PhD	Dr Annelien van Rooyen holds a DCom from the University of South Africa. Focus area: Educational technologies, Fourth Industrial revolution (4IR) and digitalisation, accounting education, distance education, open distance and e-learning (ODEL), student support and co-curricular studies
Van Staden, Jacques <vstadj@unisa.ac.za>;	2 MCompt	Jacque van Staden holds an MPhil from the University of South Africa and is a CA(SA). Focus area: Accounting education with focus on technology
Wingard, Christa <Wingahc@unisa.ac.za>;	1 MCompt 1 MPhil 9 PHD	Professor Christa Wingard holds a DCom from the University of Pretoria. Focus area: Integrated reporting including energy (environmental factors)
<b>Model of supervision</b>	Candidates will be allocated to a supervisor but will be required to work independently within the requirements of higher degree studies.	
<b>Selection criteria</b> MCompt (Accounting Sciences) MPhil (Accounting Sciences) PhD (Accounting Sciences)	<p>In addition to the admission criteria on the application website, the acceptance of potential students is based on the following criteria:</p> <ul style="list-style-type: none"> <li>• Suitability and viability of the intended research;</li> <li>• Adequate supervisory capacity and research expertise in the discipline or department;</li> <li>• An approved selection procedure which is in line with Unisa's policies on equality and diversity in the discipline or department.</li> </ul> <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"> <li>• Topic</li> <li>• Concise personal motivation to pursue studies in this topic</li> <li>• A short concept statement, which outlines the intended research area (1-2 pages)</li> <li>• Research problem</li> <li>• Proposed aim/objective of the study</li> <li>• Potential contribution of the study</li> <li>• A list of references (use Harvard referencing method)</li> </ul> <p>The expression of intent essay for the doctoral (PhD) degree must include the following:</p> <ul style="list-style-type: none"> <li>• Topic</li> <li>• Concise personal motivation to pursue studies in this topic</li> <li>• A short concept statement which outlines the intended research area (1-2 pages)</li> <li>• Research problem</li> <li>• Proposed aim/objective of the study</li> <li>• The proposed methodology</li> </ul>	

	<ul style="list-style-type: none"> <li>• Potential original academic contribution of the study</li> <li>• A list of references (use Harvard referencing method)</li> </ul>
<b>Selection procedures</b>	<ol style="list-style-type: none"> <li>1. <a href="#">Apply for a student number.</a></li> <li>2. Apply during the prescribed application period in one of the research focus areas. Ensure that you <a href="#">apply online</a>, and attach your essay of intent and other requested documentation.</li> <li>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.</li> <li>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.</li> <li>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.</li> </ol>
<b>Documents to support the application in addition to the expression of intent essay</b>	<p>One-page abbreviated CV including:</p> <ul style="list-style-type: none"> <li>• Academic qualifications</li> <li>• Work experience</li> <li>• Contact details</li> <li>• Previous research, if any</li> </ul>
<b>Recommended reading</b>	<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, 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 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.</p> <p>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:</p>

- 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](http://www.exactica.co.za))
- Leedy, PD & Ormrod, JE. 2010. *Practical research: planning and Design*. 8<sup>th</sup> 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*. 2<sup>nd</sup> 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.