



**COLLEGE OF ACCOUNTING SCIENCES
FOCUS AREAS AND SUPERVISION CAPACITY**

2025

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1. Introduction

The College of Accounting Sciences (CAS) offers Master's and Doctoral (M&D) degrees in several disciplines, with a number of research focus areas. The purpose of this document is to share the College's research focus areas for the prospective M&D students for the 2025 academic year. Furthermore, this document will assist you to choose a research area which will be suitable for your higher degree journey. We wish you a successful research journey and thank you for choosing UNISA to be your partner on this journey.

2. General information

2.1 Departmental M&D coordinators

The academic departments in the College and their contact persons are set out below:

Discipline	Contact
Financial Accounting	Prof S Gani ganis@unisa.ac.za 012 429 6241
Management Accounting	Dr N Booyse booyesn@unisa.ac.za 012 429 8931
Auditing	Prof EM Odendaal odendem@unisa.ac.za 012 429 4363
Taxation	Dr KL de Hart (Jan- Jun) dhartkl@unisa.ac.za 012 429 4173 Prof B de Clercq (Jul – Dec) dclerb@unisa.ac.za 012 429 3720
Financial Intelligence (includes various focus areas in the disciplines of Management Accounting and Taxation as well as Financial Accounting)	Dr O Swart swarto@unisa.ac.za 012 429 4382
Financial Governance (includes various focus areas in the disciplines of Financial Accounting and Auditing)	Ms L Letho lethol@unisa.ac.za 012 429 2288

2.2 Selection criteria

In addition to the admission criteria on the application website and in terms of par. 3.3 in the *Procedures for Master's and Doctoral Degrees*, the acceptance of potential students is based on the following criteria:

- Adequate supervisory capacity;
- Alignment of the intended research topic with the specific focus areas and research expertise in the discipline or department;
- Quality of the Expression of Interest Essay (also called a 'research outline');
- Suitability and viability of the intended research approach/methodology;
- An approved selection procedure which is in line with Unisa's policies on equality and diversity in the discipline or department.

It is therefore **compulsory** 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 above criteria.

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, the candidate finds and selects a topic. 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 a keyword for searches for articles. Plenty of open-access journals exist, therefore you should find some sources without having to pay to access articles.

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 to do in your study to address the research problem will be the aim of your proposed study. The aim is then 'unpacked' into specific objectives.

The Expression of Intent Essay for the **coursework (MCompt), research master's (MPhil) and doctoral (PhD) degrees** must include the following:

- Title

- Research problem (i.e. the issue/situation that justifies your research - what is the business problem and the resulting research problem or research question? “**Why** do you want to research the topic?” Why is it a problem worth investigating?).
- Significance of study.
- Aim and objectives of the study.
- Short literature review (2-3 pages). Please refer to the *Recommended Reading list for the specific focus areas you are interested in* and read some of those recommended articles to gain an understanding of the focus area and for identifying a topic that you want to investigate. **The literature review should demonstrate, as a minimum that you have at least read some of the recommended articles for this focus area.**

Recommended reading – search tools

Google Scholar is a helpful tool to search for information relating to your research topic.

The following may assist you in approaching the *initial reading of an article*:

- Keshav, S. How to read a paper. 2007. *ACM SIGCOMM Computer Communication Review*, 37(3), 83–84. Available at: <http://ccr.sigcomm.org/online/files/p83-keshavA.pdf>.

If you have a student number, you can use the facilities of the University.

NOTE: As a *prospective student*, you may contact the Unisa library to apply for special library membership at a nominal fee. Click on the following link for details and then open the category for *Prospective honours, master’s and doctoral students of Unisa*:

<https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Membership/Other-membership-categories>

Tel: 012 429 3846/3025 E-mail: lib-special@unisa.ac.za

For a **Motivation Letter** contact:

- The contact person indicated in the specific focus area or
- The M&D coordinator of the specific department.

A link to *Library Guides* on Unisa’s Library home page is another source of information. You can consult the completed [Electronic Theses and Dissertations](#) portal under the *Unisa Institutional Repository* in the Library to familiarise yourself with what is required to complete your qualification. You can also 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 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 in continuing with the study if your application is successful.

- Proposed research methodology (answering the question “**How** are you going to achieve the above?” What sources are you going to use? What are you doing with the data?).

Recommended reading – the research process and methodology

There should be sources available online, 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. Biggam and Hofstee’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.

The following reading list will help you understand the research process and methodologies better:

- Biggam, J. 2021. *Succeeding with your Master’s Dissertation: a step-by-step handbook. Fifth Edition*. Berkshire, England: 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: <http://www.exactica.co.za/book.php>).
- Leedy, P.D. and Ormrod, J.E. 2016. *Practical research: planning and Design*. 11th edition. New Jersey: Pearson Education, Inc.
- Mouton, J. 2022. *How to succeed in your Master’s and Doctoral studies*. 2nd Ed. Pretoria: Van Schaiks.
- Ryan, B, Scapens, RW & Theobald, M. 2002. *Research method and methodology in finance and accounting*. 2nd edition. London: Thomson.
- Salkind, MJ. 2016. *Exploring research*. 9th Edition. Upper Saddle River, NJ: Pearson Education International.
- Smith, M. 2020. *Research Methods in Accounting*. 5th Edition. London: SAGE Publications Ltd.
- Trafford, V & Leshem, S. 2008. *Stepping stones to achieving your Doctorate: By focusing on your viva from the start*. Berkshire, England: Open University Press.

- Only for PhD Essays: Potential **contribution** of the study answering the question “**How** will your research **contribute** to the field?”

What is the difference between a Master’s and a PhD study

In a PhD study, there must be a **novel (new) contribution** to the field which should include at least one (or more) of the following:

- A **theoretical contribution**: applying a theory in a new context or developing the theory further.
- A **disciplinary contribution**: studying a new topic in the field, doing research in an understudied area, and producing new findings and understandings.
- A **methodological contribution**: applying a new technique or expanding the methodological protocols; new techniques on existing data.

Investigating something purely because it has not been done before, or prior results are inconclusive, is not enough. Therefore for PhD applications, please note that **purely replication studies will not be**

considered, i.e., investigating a concept in Country/Province X, when it has already been investigated in multiple domains.

Please review the National Qualifications Framework (NQF) level descriptors on the SAQA website <https://www.saqa.org.za/level-descriptors-for-the-south-african-national-qualifications-framework/> to differentiate between what is expected at NQF level 9 for a Master's study and level 10 for a PhD study.

The following resources may also be helpful:

- Faff, RW. 2022. Contribution Matters...! *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.4073797>.
- <https://sites.google.com/site/johannescronje/>
- <https://patthomson.net/2018/04/02/thesis-knowhow-how-the-contribution-can-create-coherence/>
- <https://thesiswhisperer.com/>

- List of references (use **Harvard** referencing method).

2.3 Documents to support the application

1. The **Expression of Interest Essay (research outline)**
2. One-page abbreviated **CV** including:
 - Academic qualifications
 - Work experience
 - Contact details
 - Previous research (if any)
3. Your **academic record/transcripts** for undergraduate as well as postgraduate qualifications, *even if you had previously studied through Unisa*.
4. **International students** should obtain a South African Qualification Authority (**SAQA**) **Certificate of Evaluation** for any degrees obtained from overseas institutions. Read more [here](#).

2.4 Selection procedures

1. [Apply for a student number online](#). [Only if you have not studied at the University of South Africa before.]
2. Apply for admission during the prescribed application period for a space in the specific department's research focus areas. Ensure that you [apply online](#), and attach your Expression of Interest Essay (research outline) and other requested documentation (refer to section 2.2).
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 academic department for consideration.
4. The selection process first ranks the applications of the candidates within each specific focus area based on the criteria stated above. Therefore, the content and quality of the Expression of Interest

Essays are important as students are competing for a limited number of supervision openings. The specific focus areas indicate the expertise of supervision teams in the department. The highest-ranked applications are then reviewed for equity and diversity. The applications are therefore ranked to match the applications with the available supervision capacity and expertise while taking equity and diversity into account.

Generally, you should be notified of the outcome of your application in January. The notification will be done by staff from the relevant registration support department.

2.5 Model of supervision

Candidates will be allocated to a supervisor, but **students will be required to work independently within the requirements of higher degree studies**. Each department in the College of Accounting Sciences has various research focus areas, which may change over time. Regarding these research focus areas, accepted students might be co-supervised by supervisors from other academic departments, Colleges or outside the university, as disciplines in Accounting Sciences are related, and may also be integrated with other disciplines.

3. Department of Auditing

3.1 Background

The Department of Auditing has 12 research focus areas. Across these research focus areas, the department has 23 staff members who are, inter alia, responsible for supervising master's and doctoral students. The limited supervision capacity and the number of students who apply annually underscore the importance of prospective students submitting high-quality applications.

3.2 Focus Areas

#	Research focus area name	Contact person
1	Sustainability governance, reporting and assurance practices	Prof Barry Ackers ackerb@unisa.ac.za
2	Disclosure of organisational biodiversity and their contribution to preventing species extinction	Prof Barry Ackers ackerb@unisa.ac.za
3	Innovative financing mechanisms for funding the biodiversity preservation efforts of conservation non-governmental organizations (NGOs)	Prof Barry Ackers ackerb@unisa.ac.za
4	Energy transition governance	Prof Roshelle Ramfol ramfor@unisa.ac.za
5	The role of small and medium audit practices in governance	Prof Elza Odendaal odendem@unisa.ac.za
6	The role of public sector/Auditor-General reporting in governance	Prof Elza Odendaal odendem@unisa.ac.za
7	The role of non-financial assurance in governance	Prof Elza Odendaal odendem@unisa.ac.za
8	The role of combined assurance and governance oversight in governance	Prof Elza Odendaal odendem@unisa.ac.za
9	The role of external auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za
10	The role of internal auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za
11	The role of forensic auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za
12	The role of computer auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za

Research focus area: Sustainability governance, reporting and assurance practices

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Barry Ackers ackerb@unisa.ac.za	None	2 PhD students

Barry is a designated Research Professor, a National Research Foundation rated researcher (C2), with a DCom (Auditing) from Unisa and is a Certified Internal Auditor (CIA).	(4 PhD students and 2 MPhil students in other research areas)	
Ms Genevé Richard richag@unisa.ac.za Genevé holds an MPhil from Unisa and is a Chartered Accountant (SA) (CA(SA)).	None (2 MPhil students in another research area)	1 MPhil student

Research focus area: Disclosure of organisational biodiversity and their contribution to preventing species extinction

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Barry Ackers ackerb@unisa.ac.za Barry is a designated Research Professor, a National Research Foundation rated researcher (C2), with a DCom (Auditing) from Unisa and is a CIA.	None (4 PhD students and 2 MPhil students in other research areas)	2 PhD students

Research focus area: Innovative financing mechanisms for funding the biodiversity preservation efforts of conservation NGOs

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Barry Ackers ackerb@unisa.ac.za Barry is a designated Research Professor, a National Research Foundation rated researcher (C2), with a DCom (Auditing) from Unisa and is a CIA.	None (4 PhD students and 2 MPhil students in other research areas)	2 PhD students

Research focus area: Energy transition governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Roshelle Ramfol 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.	8 PhD students 3 MPhil students	None

Research focus area: The role of small and medium audit practices in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Dr Edward Hlakudi hlakure@unisa.ac.za Edward holds a PhD from Unisa and is a CA(SA).	2 MPhil students	2 MPhil students
Ms Annerie Botha bothaa1@unisa.ac.za Annerie holds an MCompt from Unisa and is a CA(SA).	2 MPhil students	1 MPhil student

Research focus area: The role of public sector/Auditor-General reporting in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Cameron Modisane modistc@unisa.ac.za Cameron holds a PhD from North West University, is a Certified Information Systems Auditor (CISA) and Information Systems Audit Professional (SA) (ISAP(SA)).	2 PhD students 2 MPhil students (Also 5 PhD students in other research areas)	None
Dr Audrey Legodi elegodah@unisa.ac.za Audrey holds a PhD from UNISA and is a Registered Government Auditor (RGA).	1 PhD student 2 MPhil students (Also 1 MPhil student in another research area)	1 PhD student 1 MPhil student

Dr Aneetha Sukhari sukhaar@unisa.ac.za Aneetha holds a PhD from the University of Johannesburg and is a CA(SA).	2 MPhil students	1 PhD student 1 MPhil student
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Research focus area: The role of non-financial assurance in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Barry Ackers ackerb@unisa.ac.za Barry is a designated Research Professor, a National Research Foundation rated researcher (C2), with a DCom (Auditing) from Unisa and is a CIA.	1 PhD student (Also 3 PhD students and 2 MPhil students in other research areas)	None
Ms Ilse Morgan morgai@unisa.ac.za Ilse holds an MCom (Auditing) from Unisa and is a CIA.	None (1 MPhil student in another research area)	1 MPhil Student
Ms Genevé Richard richag@unisa.ac.za Genevé holds an MPhil from Unisa and is a CA(SA).	2 MPhil students	None

Research focus area: The role of combined assurance and governance oversight in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Marianne van Staden vstadjm@unisa.ac.za Marianne holds a PhD from the University of Pretoria and is a CA(SA).	1 PhD student 5 MPhil students 1 MCompt student	None
Ms Ilse Morgan morgai@unisa.ac.za Ilse holds an MCom (Auditing) from Unisa and is a CIA.	None (1 MPhil student in another research area)	1 MPhil Student

Ms Shan Malan malans@unisa.ac.za Shan holds an MCompt from Unisa and is a CA(SA).	1 MPhil student MCompt student	1 MPhil student
Ms Sameera Abed abeds@unisa.ac.za Sameera holds an MCompt from Unisa and is a CA(SA).	3 MPhil students	None

Research focus area: The role of external auditing in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Elza Odendaal odendem@unisa.ac.za Elza holds a DCom (Auditing) from the University of Pretoria and is a CA(SA).	5 PhD students 1 MPhil student (Also 1 PhD student in another research area)	1 PhD student 1 MPhil student
Ms Laurene Ferreira ferrel1@unisa.ac.za Laurene holds an MCom (Auditing) from Unisa and is a CA(SA).	2 MPhil students	None
Ms Charlene Roets roetsc@unisa.ac.za Charlene holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).	1 MPhil student (Also 1 MPhil student in another research area)	None
Ms Jurika Groenewald groenj@unisa.ac.za Jurika holds an MPhil from Unisa and is a CA(SA).	None	1 MPhil student

Research focus area: The role of internal auditing in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof Cameron Modisane modistc@unisa.ac.za Cameron holds a PhD from North West University, is a CISA and ISAP(SA).	3 PhD students (Also 4 PhD students and 2 MPhil students in other research areas)	None

Dr Audrey Legodi elegodah@unisa.ac.za Audrey holds a PhD from UNISA and is an RGA.	1 MPhil student (Also 1 PhD student and 2 MPhil students in other research areas)	1 PhD student
Ms Ilse Morgan morgai@unisa.ac.za Ilse holds an MCom (Auditing) from Unisa and is a CIA.	1 MPhil student	None
Ms Mariska Edwards edwarm@unisa.ac.za Mariska holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.	1 MPhil student	None
Ms Desiree Sebastian sebasd@unisa.ac.za Desiree holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.	1 MPhil student	1 MPhil student
Mr Teboho Khumalo Ekhumatm@unisa.ac.za Teboho holds an MPhil (Internal Auditing) from the University of Pretoria and an LLB from Unisa, and is a CIA.	2 MPhil students	None
Ms Izelle Lewis elewisi@unisa.ac.za Izelle holds an MCom (Internal Auditing) from the University of Pretoria and is a CIA.	1 MPhil student	None

Research focus area: The role of forensic auditing in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Ms Sani Gildenhuys gildejh@unisa.ac.za Sani holds an MPhil from Unisa and is a CA(SA) and Certified Fraud Examiner (CFE).	2 MPhil students	1 MPhil student
Mr Stephen Hlongwane hlongsp@unisa.ac.za Stephen holds an MPhil (Fraud Risk Management) from the University of Pretoria and is a CFE.	-	1 MPhil student

Research focus area: The role of computer auditing in governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
<p>Ms Sani Gildenhuys gildej@unisa.ac.za Sani holds an MPhil from Unisa and is a CA(SA) and CFE.</p>	<p>None (2 MPhil students in another research area)</p>	<p>1 MPhil student</p>
<p>Ms Klarissa Engelbrecht engelk@unisa.ac.za Klarissa holds an MCom (Informatics) from the University of Pretoria.</p>	<p>1 MPhil student</p>	<p>1 MPhil student</p>

4. Department Financial Accounting

4.1 Focus Areas

#	Description	Focus area name	Contact person:
1	Research Focus area	Financial Reporting, Accounting Education, Non-Financial Reporting	Prof Shenaaz Gani ganis@unisa.ac.za
#	Sub-research focus area		
1		Accounting Education	Prof Annelien van Rooyen Vrooyaa@unisa.ac.za Dr. Sedzani Musundwa Musunfs@unisa.ac.za Dr Odette Swart (Department of Financial Intelligence) swarto@unisa.ac.za
2		Student support and co-curricular studies	Prof Annelien van Rooyen Vrooyaa@unisa.ac.za
3		Fourth Industrial revolution and digitalisation	Prof Annelien van Rooyen Vrooyaa@unisa.ac.za Dr Babalwa Ceki Ntoyab@unisa.ac.za Dr Odette Swart (Department of Financial Intelligence) swarto@unisa.ac.za
4		Feminist, Womanist, Bosadi Theorisation	Dr. Sedzani Musundwa Musunfs@unisa.ac.za
5		Capital Markets and corporate reporting	Prof Mbalenhle Khatlisi Ezulumm@unisa.ac.za Dr Leana Esterhuyse (Department of Financial Intelligence) esterl@unisa.ac.za
6		Integrated Reporting, Corporate Social Responsibility, Sustainability, and other voluntary reporting frameworks.	Prof Mbalenhle Khatlisi Ezulumm@unisa.ac.za Prof Debbie Scheepers Scheed@unisa.ac.za Karabo Siyila Siyilkj@unisa.ac.za
7		Policy management & Governance Governance & management systems	Dr. Prince Chukwuneme Enwereji Enwerpc@unisa.ac.za Karabo Siyila Siyilkj@unisa.ac.za
8		Critical and Social Accounting	Dr. Sedzani Musundwa Musunfs@unisa.ac.za
9		Financial Markets & Institutions, Corporate Finance, Risk Management	Dr. Tafirei Mashamba Mashat1@unisa.ac.za

4.2 Focus areas description and supervision capacity

Supervision team and capacity

Supervision team	Current Students	Academic profile	Capacity for 2025
Aboo, Fazana <Aboof@unisa.ac.za>;	1 MPhil	Ms Fazana holds an MPhil from University of South Africa and is a CA(SA). Focus area: Accounting Education ODeL	Nil
Booi, Vuyo <booiyh@unisa.ac.za>	None	Mr Vuyo Booi holds an MCom from the University of Johannesburg and is a CA(SA). Focus area: Sustainability reporting.	1 MPhil
Bosman, Jan <Bosmajac@unisa.ac.za>;	1 MCompt	Mr Jan Bosman holds an MCom from the University of Pretoria and is a CA(SA). Focus area: IFRS and Financial reporting.	None
Ceki, Babalwa <ntoyab@unisa.ac.za>;	1 MPhil 1 MCompt	Dr Babalwa Ceki holds a PhD from the University of Johannesburg and is a CA(SA).. Focus area: Public sector auditing, audit technologies, digital transformation, 4IR technologies.	2 PhD, 1 MPhil
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.	2 PhD
Diale, Gaisang <dialegh@unisa.ac.za>	1 MPhil	Mr Gaisang Diale has MCom (FinMan) from the University of Pretoria and is a CA(SA). Focus area: Corporate reporting and BEE, Policy Management and Governance.	2 MPhil
Dry, Rika <vzylhj@unisa.ac.za>	2 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.	Nil
Doussy, Frank <Doussf@unisa.ac.za>;		Professor Frank Doussy holds a DCom from the University of South Africa and is a CA(SA). Focus area: Public sector accounting.	Nil

Supervision team	Current Students	Academic profile	Capacity for 2025
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>	3 PhD 1 MPhil	Prof Shenaaz Gani holds a PhD from the University of South Africa and is a CA(SA). Focus area: Policy management and taxation	2 PhD
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.	2 PhD
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.	Nil
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. Public sector governance.	Nil
Khatlisi, Mbalenhle <ezulumm@unisa.ac.za>	3 PhD 3 MPhil 1 MCompt	Prof Khatlisi holds a PhD from UNISA and she is a CA(SA). Focus area: Integrated reporting, financial reporting, corporate governance and capital markets, quantitative statistics.	1 PhD 1 MPhil
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.	NIL
Dr. Tafirei Mashamba < mashat1@unisa.ac.za >	2 Mphil	Dr T. Mashamba holds a PhD in Finance from the University of KwaZulu Natal Focus area: Financial Markets & Institutions, Fintech, Corporate Finance, Risk Management	2 PhD
Maraisane, Phomolo <Maraip1@unisa.ac.za>	Nil	Mr Phomolo Maraisane holds an MPhil from the University of South Africa.	1 MPhil

Supervision team	Current Students	Academic profile	Capacity for 2025
		Focus area: Capital markets.	
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	1 MPhil
Mohamed, Yasien <Mohamy@unisa.ac.za>;	1 MPhil	Mr Yasien Mohamed holds an MCom from the North West University. Focus area: Accounting education	Nil
Ms Clara Msiza < manamdc@unisa.ac.za >	1 MPhil	Ms Clara Msiza holds Mphil from the University of South Africa and is a CA(SA). Focus area: Corporate governance in the public sector	
Musundwa, Sedzani <musunfs@unisa.ac.za>	6 MPhil 3 PhD	Dr Sedzani Musundwa has a PhD Accounting Sciences from the University of South Africa and is a CA(SA). Focus area: Critical accounting, accounting education, sociology of accounting and sustainability accounting.	Nil
Mqadi, Siyanda <mqadisf@unisa.ac.za>;	3 MPhil 2 Mcompt	Mr Siyanda Mqadi is a CA (SA) and has an MCom (Tax) from WITS and currently a PhD student at UNISA specialising in accounting education. Focus area: E- commerce and taxation and accounting education.	
Ms Nkome KA <nkomeka@unisa.ac.za>	1 MCompt	Nkome KA holds a masters degree from the University of South Africa. Focus area: Policy management and taxation	Nil
Papageorgiou, Kyriacoulla <Papagk@unisa.ac.za>;	1 MCompt 1 MPhil	Ms Kyriacoulla Papageorgiou holds an MCom from the University of Pretoria and is a CA (SA).	

Supervision team	Current Students	Academic profile	Capacity for 2025
		Focus area: Accounting education.	
Itani Phaduli phadui@unisa.ac.za	1 MCompt	Itani Phaduli holds a Masters Degree from the University of Cape Town and is a CA(SA) Focus area: Development finance and Financial Accounting	Nil
Scheepers, Debbie <Scheed@unisa.ac.za>;	1 PhD 3 MCompt	Professor Debbie Scheepers is responsible for one of the MCompt tuition modules (FAC5964). She holds a DCompt from the University of South Africa and is a CA(SA). Although the focus of her DCompt thesis was SA Household net wealth measurement, tuition responsibilities let to a change in focus towards Integrated Reporting. Focus area: Integrated reporting and other voluntary reporting frameworks. Refer to focus area description for exclusions in focus in this area	Nil
Siyila, Karabo <Siyilkj@unisa.ac.za>	1 MCompt 1 MPhil	Karabo Siyila is a PhD candidate and a registered CA(SA). Focus Area: Integrated Reporting, Corporate Social Responsibility, Sustainability and other voluntary reporting frameworks and Policy management & Governance & management systems.	1 Phd 2 MPhils
Steyn, Andre <steyna1@unisa.ac.za>	Nil	Mr Andre Steyn has an MCompt from the University of South Africa and is a CA(SA). Focus area: Budgeting in the Agricultural sector.	Nil
Van Rooyen, Annelien <vrooyaa@unisa.ac.za>;	7 PhDs 2 MPhils 2 MCompts	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),	Nil

Supervision team	Current Students	Academic profile	Capacity for 2025
		student support and co-curricular studies.	
Van Staden, Jacques <vstadj@unisa.ac.za>;	1 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	

5. Department of Financial Governance

5.1 Background

The Department of Financial Governance is comprised of two Focus Areas, being the Public Sector Financial Efficacy and International Financial Reporting Standards. The Public Sector Financial Efficacy is composed of the Fourth Industrial Revolution (4IR) and Digitalisation, Governance/ Management Interfaces and Reporting Systems, Governance and State-Owned Entities (SOEs) Financial Governance as the sub-focus areas. Whilst Governance/ Management Interfaces and Reporting Systems as a sub-focus area have the following areas of specialisation being: Municipal Financial Governance, Public Entity Financial Governance and Public Service Financial Governance. International Financial Reporting Standards (IFRS) as a focus area is comprised of IFRS, Critical Perspectives on IFRS Reporting, Value Relevance of IFRS Reporting, Micro, Small and Medium-sized Enterprises (MSMEs) or Start-ups, Reporting systems, Cryptocurrencies and Development Finance sub-focus areas as sub-focus areas. The detailed backgrounds and descriptions of the focus areas are provided below.

5.2 Focus Areas

#	Description	Focus area name	Contact person:
1	Research Focus area	Public Sector Financial Efficacy	Ms Lehlohonolo Letho Email: lethol@unisa.ac.za
#	Sub-research focus area		
1		Fourth Industrial Revolution (4IR) and Digitalisation	Prof Lourens Erasmus
2		Governance/ Management Interfaces and Reporting Systems <ul style="list-style-type: none"> • Municipal Financial Governance 	Prof Lourens Erasmus
3		Governance/ Management Interfaces and Reporting Systems <ul style="list-style-type: none"> • Public Entity Financial Governance 	Prof Lourens Erasmus
4		Governance/ Management Interfaces and Reporting Systems <ul style="list-style-type: none"> • Public Service Financial Governance 	Prof Lourens Erasmus
5		Governance	Ms Ayanda Matsane
6		State-Owned Entities (SOEs) Financial Governance	Ms Mangakane Pududu
2	Research Focus Area	International Financial Reporting Standards (IFRS)	Ms Lehlohonolo Letho Email: lethol@unisa.ac.za

#	Description	Focus area name	Contact person:
#	Sub research focus area		
1		IFRS	Prof Zanné Koppeschaar, Ms Mangakane Pududu , Prof Mbalenhle Khatlisi
2		Critical Perspectives on IFRS Reporting	Prof Zanné Koppeschaar, Ms Mangakane Pududu , Prof Mbalenhle Khatlisi
3		Value Relevance of IFRS Reporting	Prof Zanné Koppeschaar, Ms Mangakane Pududu , Prof Mbalenhle Khatlisi
4		Micro, Small and Medium-sized Enterprises (MSMEs) or Start-ups	Prof Zanné Koppeschaar, Ms Mangakane Pududu , Prof Mbalenhle Khatlisi
5		Cryptocurrencies	Ms Sajidah Aboobaker (Department of Financial Intelligence), Ms Lehlohonolo Letho
6		Development Finance	Dr Innocent Bayai, Ms Lehlohonolo Letho
7		Reporting Systems	Prof Zanné Koppeschaar, Ms Mangakane Pududu , Prof Mbalenhle Khatlisi

5.3 Focus areas description and supervision capacity

FOCUS AREA 1: PUBLIC SECTOR FINANCIAL EFFICACY

Public sector financial efficacy refers to the ability of the public sector, which includes all the executive institutions in the three spheres of government (National Departments, Provincial Departments and Municipalities), other public institutions, and state-owned entities; in achieving desired outcomes by efficiently and effectively managing its financial resources. It involves the prudent and responsible use of public funds, ensuring transparency and accountability in financial operations, and maximising the value generated from the available resources. Components of public sector financial efficacy may include:

(1) Efficient resource allocation, where public sector entities need to allocate their financial resources in a manner that optimises the utilisation of funds. E.g., identifying priorities through strategic and operational planning, setting budgetary allocations, and developing policies that maximise the impact of public spending.

(2) Financial planning and management, where effective financial planning is crucial for the public sector to meet its objectives. E.g., setting clear financial goals, creating budgets, monitoring expenditure, and making adjustments through the tabling of the adjustments budget. Sound financial management practices ensure that public funds are used responsibly and in accordance with the applicable laws and regulations.

(3) Transparency and accountability, where public sector financial efficacy requires transparency in financial transactions and reporting. E.g., providing clear and accessible information about financial activities to the public and relevant stakeholders. Accountability mechanisms ensure that public sector entities are answerable for their financial decisions and outcomes.

(4) Cost-effectiveness and value-for-money, where public sector entities should strive to achieve value-for-money in their financial operations. Thus, delivering high-quality services and outcomes while minimising costs. E.g., assessing the cost-effectiveness of programs and projects, conducting evaluations, and continuously seeking opportunities for efficiency gains.

(5) Risk management, where public sector financial efficacy also involves effectively managing financial risks. E.g., identifying potential risks, implementing appropriate controls and safeguards, and ensuring the resilience of financial systems. Risk management helps protect public funds and it enhances the overall financial stability of the public sector. Achieving and maintaining public sector financial efficacy is essential for promoting good governance, fostering public trust, and ensuring the efficient use of public resources. It supports the delivery of essential services, promotes economic growth, and combats poverty, unemployment and inequality. The following are sub-focus area:

- Fourth Industrial Revolution (4IR) and Digitalisation
- Governance/ Management Interfaces and Reporting Systems
- Municipal Financial Governance
- Public Entity Financial Governance
- Public Service Financial Governance
- Governance

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
<p>Prof 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</p>	<p>10 DPhil students 1 MPhil student 1 MCompt student</p>	<p>-</p>

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
<p>Journal of Accountability and Auditing Research which 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.</p> <p>Email: erasmlj1@unisa.ac.za</p>		
<p>Prof Cameron Modisane holds a PhD in Accounting from the North-West University, M.Com: Computer Auditing from the University of Johannesburg and a 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)).</p> <p>Email: modistc@unisa.ac.za</p>	1 DPhil student (co-supervision)	-
<p>Dr 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.</p> <p>Email: Hlongmt@unisa.ac.za</p>	-	-
<p>Ms Kelebogile Mohajane is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MPhil from the University of South Africa.</p> <p>Email: mohajk@unisa.ac.za</p>	-	-
<p>Mr 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.</p>	1 MPhil student (co-supervision)	1 MPhil student (co-supervision)

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Email: hlongmd@unisa.ac.za		
<p>Mr 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.</p> <p>Email: hoosen2@unisa.ac.za</p>	1 MPhil student (co-supervision)	1 MPhil student (co-supervision)
<p>Ms 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.</p> <p>Email: mahumt@unisa.ac.za</p>	1 MPhil student (co-supervision)	-
<p>Ms 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.</p> <p>Email: matsaab@unisa.ac.za</p>	-	1 MPhil student (co-supervision)
<p>Mr 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.</p> <p>Email: engelec@unisa.ac.za</p>	-	-
<p>Ms 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.</p> <p>Email: Pholommn@unisa.ac.za</p>	-	-
<p>Ms 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.</p> <p>Email: ntoyab@unisa.ac.za</p>	-	2 MPhil students
<p>Ms Lehlogonolo Pududu is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Accounting from the University of Pretoria. She is currently registered for her PhD in Accounting Sciences at the University of</p>	-	2 MPhil students

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
South Africa. Email: pududml@unisa.ac.za		

FOCUS AREA 2: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

International Financial Reporting Standards (IFRS) cover a vast number of accounting standards, sustainability disclosure standards and Small and Medium Enterprises (SMEs) accounting standards. IFRS standardises accounting standards and thus accounting transactions globally, so that nations across the globe report in one standard manner and not using different standards, rules and principles. IFRS allows for enhances transparency by allowing for comparative financial information, efficiency within the economy, and it also allows executives and management to be held accountable for their actions and decisions. Thus, the IFRS focus area delves not only into the standards and the practical use of the standards but also the academic research of IFRS. Thus, IFRS is composed of the following sub-focus areas: IFRS, IFRS Reporting from a critical perspective and value relevance, Micro, Small and Medium-sized Enterprises (MSMEs), Reporting Systems and Cryptocurrencies and Development Finance. The sub-focus areas are as follows:

- IFRS
- Critical Perspectives on IFRS Reporting
- Value Relevance of IFRS Reporting
- Micro, Small and Medium-sized Enterprises (MSMEs)
- Reporting Systems
- Cryptocurrencies
- Development Finance

Supervision Team and Capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Prof 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. Email: Koppezr@unisa.ac.za	1 DPhil student 1 MPhil student (co-supervision)	2 DPhil students 1 MPhil student
Ms Lehlogonolo Pududu is a senior lecturer in the Department	-	1 MPhil student

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
<p>of Financial Governance. She is a CA(SA) and she holds an MCom in Accounting from the University of Pretoria. She is currently registered for her PhD in Accounting Sciences at the University of South Africa.</p> <p>Email: pududml@unisa.ac.za</p>		
<p>Ms Kelebogile Mohajane is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MPhil from the University of South Africa.</p> <p>Email: mohajk@unisa.ac.za</p>	-	-
<p>Mr Hermanus Combrink is a senior lecturer in the Department of Financial Governance. He is a CA(SA), ACMA, CGMA and he holds an MCompt from UNISA.</p> <p>Email: combrha@unisa.ac.za</p>	1 MPhil student (co-supervision)	-
<p>Ms Yumna Abed is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Accounting Sciences from the University of Pretoria.</p> <p>Email: abedy@unisa.ac.za</p>	1 MPhil student (co-supervision)	-
<p>Ms Lindie Grebe is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an PhD in Auditing from the University of Johannesburg.</p> <p>Email: grebel@unisa.ac.za</p>	1 MPhil student (co-supervision)	-
<p>Ms Renette van Beek is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom from the University of South Africa.</p> <p>Email: ybeekr@unisa.ac.za</p>	-	-
<p>Dr Innocent Bayai is a postdoctoral fellow in the Department of Financial Governance. He holds a PhD in Development Finance from the University of Stellenbosch Business School.</p> <p>Email: bayaii@unisa.ac.za</p>	1 MPhil student (co-supervision)	1 DPhil student (co-supervision) 1 MPhil student (co-supervision) 1 MCompt student (co-supervision)
<p>Prof Mbalenhle Khatlisi is an associate professor in the Department of Financial Accounting. She is a CA(SA) with a PhD in Accounting Sciences from the University of South</p>	1 MPhil student (co-supervision)	1 MPhil student 1 PhD student (co-supervision)

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
Africa. Email: ezulumm@unisa.ac.za		
Ms 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. Email: ntoyab@unisa.ac.za	-	-
Ms Ayanda Matsane is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Financial Accounting from the University of Pretoria. Email: matsaab@unisa.ac.za	1 MPhil student (co-supervision)	1 MPhil student (co-supervision)
Ms Lehlohonolo Letho is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and a CDFA. She holds a MCom in Development Finance from the University of Cape Town Graduate School of Business. Email: lethol@unisa.ac.za	2 MPhil students (co-supervision)	-

6. Department Financial Intelligence

6.1 Focus Areas

Description	Focus area name	Contact person:
Research Focus Area 1	Stakeholder Communications by Listed Public Companies	Dr L Esterhuysen esterl@unisa.ac.za
Research Focus Area 2	Management Accounting, Financial Management and Control	Mr W Coetzee coetzwj2@unisa.ac.za
Research Focus Area 3	Small, Medium and Micro Enterprises (SMMEs) and Tax Compliance	Dr O Swart swarto@unisa.ac.za
Research Focus Area 4	Tax Avoidance	Prof JS Wilcocks wilcojs@unisa.ac.za
Research Focus Area 5	The Fourth Industrial Revolution (4IR) and Development Finance	Ms S Aboobaker aboobs@unisa.ac.za
Research Focus Area 6	The Impact of 4IR on Taxation and Accounting Education	Dr O Swart swarto@unisa.ac.za

PLEASE NOTE THAT THERE ARE MORE FINANCIAL ACCOUNTING RESEARCH AREAS IN SECTION 4, MANAGEMENT ACCOUNTING RESEARCH AREAS IN SECTION 7 AND TAXATION RESEARCH AREAS IN SECTION 8 BUT THESE ARE THE AREAS THAT THE DEPARTMENT OF FINANCIAL INTELLIGENCE FOCUSES ON.

6.2 Focus areas description and supervision capacity

FOCUS AREA 1: STAKEHOLDER COMMUNICATIONS BY LISTED PUBLIC COMPANIES

*This focus area **excludes** state (public sector) structures (national departments, provincial departments, and local municipalities), State Owned Entities (SOEs), non-profit organisations, unlisted companies and SMMEs.*

Effective communication with current and potential **investors**, as well as **other stakeholders** of any **listed company**, is important for achieving an optimum valuation of the company's share price. Transparent communication also fosters trust between management, investors and other stakeholders. Voluntary disclosures about environmental, social and governance (**ESG**), corporate social responsibility (**CSR**) or **sustainability** aspects to stakeholders can also enhance the legitimacy of the company as well as serve as risk indicators for investors. However, impression management and greenwashing remain an issue in corporate communications.

Please note that the bullets below are not Topics *per se*, but areas of potential investigation. You must find the gap in the knowledge or research problem in one of these areas or a new area of investigation that still resides under the broad focus area.

Applications in the following areas are invited from **MPhil and PhD** students (***this focus area no longer accepts MCompt applications (mini-dissertations) as the research methodologies employed in this focus area are not suitable for limited-scope studies***):

- Non-financial reporting, including Integrated/Sustainability/CSR Reports (standalone reports):
 - Application issues relating to the implementation of ISSB Sustainability Standards, European Sustainability Reporting Standards
 - Sustainable Development Goals (SDGs) reporting, GRI Standards, dual materiality
 - Textual analysis for tone and readability, including impression management, greenwashing
 - Drivers of reporting quality or sustainability performance, e.g., governance, board characteristics, investor profiles, etc.
 - Effects of report quality or sustainability performance, e.g., improved ratings, inclusion in indices, brand rankings

(Note: comparing year-on-year integrated reporting applications in certain industries or employers are already well-researched and will not be accepted)

- Risk reports, Climate Reports, Human Rights Reports, Management Discussion and Analysis (MD&A), CEO/Chair Letters to Shareholders/Stakeholders
- Communications with investors and analysts, e.g., investor relations webpages, results announcements Q&A, results/earnings press releases, AGMs vs electronic AGMs
- Stakeholder activism
- Investor relations quality and determinants thereof

Research methods in this focus area consist primarily of:


- **quantitative (statistical) analysis** using regression and other econometric models
- using **secondary financial and capital market data** (e.g., share prices, trading volume from the IRESS or S&P Capital IQ databases or other publicly available data, e.g., CDP data)
- narrative (tone and readability) analysis and sentiment analysis of corporate documents using **specialised software** (e.g., DICTION and Loughran & MacDonald (2011))
- **deductive content analysis** by using checklists of disclosure requirements (based on standards, prior studies or self-constructed for a specific topic) and **specialised software** (e.g., Atlas.ti).

Reading list:

Part A: Theoretical Foundations for the broad field of voluntary reporting/communications

- Akerlof, G. 1970. The market for “lemons”: Quality uncertainty and the market mechanism. *The Quarterly Journal of Economics*. 84(3). https://doi.org/10.1007/978-1-349-24002-9_9.

- Deegan, C. 2002. The legitimising effect of social and environmental disclosures - a theoretical foundation. *Accounting, Auditing & Accountability Journal*. 15(3). <https://doi.org/10.1108/09513570210435852>.
- Fama, E. F. & Jensen, M. C. 1983. Separation of ownership and control. *Journal of Law & Economics*, 26(2), 301–325. <https://doi.org/10.1086/467037>
- Fama, E.F. & Laffer, A. 1971. Information and capital markets. *Journal of Business*, 44(3):289–298. <https://doi.org/10.1086/295379>.
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- Freeman, R.E. & Evan, W. 1990. Corporate governance: A stakeholder interpretation. *Journal of Behavioral Economics*. 19(4):337–359. Available from: www.sciencedirect.com.
- Freeman, RE, Wicks, AC & Parmar, B. 2004. Stakeholder Theory and “The Corporate Objective Revisited.” *Organization Science*. 15(3):364–369. <https://doi.org/10.1287/orsc.1040.0066>.
- Jensen, M.C. & Meckling, W.H. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*. 3(4):305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X).
- Spence, M. 1973. Job market signaling. *The Quarterly Journal of Economics*. 87(3):356–374. <https://doi.org/10.2307/1882010>.
- Suchman, M. C. 1995. Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571–610. <https://doi.org/10.5465/AMR.1995.9508080331>.

Hint: The following recent articles are mostly open-access articles. If the full-text PDF does not display, look for the green lock icon () on the right side of the webpage to view either the final or a pre-print of the final accepted article (if you installed the Unpaywall extension).

Part B: Non-financial (integrated, CSR, ESG, Sustainability) Reporting

- Alsaifi, K, Elnahass, M & Salama, A. 2020. Carbon disclosure and financial performance: UK environmental policy. *Business Strategy and the Environment*. 29(2):711–726. <https://doi.org/10.1002/bse.2426>.
- Bilal, Ezeani, F, Usman, M, Komal, B & Gerged, AM. 2024. Impact of ownership structure and cross-listing on the role of female audit committee financial experts in mitigating earnings management. *Business Ethics, the Environment & Responsibility*. In Press. <https://doi.org/10.1111/beer.12705>.
- de Villiers, C, La Torre, M & Molinari, M. 2022. The Global Reporting Initiative’s (GRI) past, present and future: critical reflections and a research agenda on sustainability reporting (standard-setting). *Pacific Accounting Review*, 34(5):728–747. <https://doi.org/10.1108/par-02-2022-0034>.
- Dobija, D, Arena, C, Kozłowski, Ł, Krasodomska, J & Godawska, J. 2022. Towards sustainable development: The role of directors’ international orientation and their diversity for non-financial disclosure. *Corporate Social Responsibility and Environmental Management*, 30(1):66–90. <https://doi.org/10.1002/csr.2339>.

- International Integrated Reporting Council. 2021. *International <IR> Framework*. <https://integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf> Accessed 24 June 2024.
- Meek, G.K., Roberts, C.B., & Gray, S.J. 1995. Factors influencing voluntary annual report disclosures by U.S., U.K. and continental European multinational corporations. *Journal of International Business Studies*, 26(3): 555–572. <https://doi.org/10.1057/palgrave.jibs.8490186>.
- Nandram, PK, Brouwer, AJ & Langendijk, HPAJ. 2023. Do firms that perform well report differently compared to those that perform badly? Impression management in integrated reporting. *Journal of Financial Reporting and Accounting*, In Press. <https://doi.org/10.1108/jfra-08-2022-0283>.
- Nuskiya, M., Ekanayake, A., Beddewela, E., & Gerged, A. M. (2021). Determinants of corporate environmental disclosures in Sri Lanka: the role of corporate governance. *Journal of Accounting in Emerging Economies*, 11(3):367–394. <https://doi.org/10.1108/jaee-02-2020-0028>.

Part C: Narrative Analysis of corporate communications

- Albitar, K, Abdoush, T & Hussainey, K. 2023. Do corporate governance mechanisms and ESG disclosure drive CSR narrative tones? *International Journal of Finance & Economics*, 28(4):3876–3890. <https://doi.org/10.1002/ijfe.2625>.
- Bassyouny, H & Abdelfattah, T. 2022. Executives vs. governance: Who has the predictive power? Evidence from narrative tone. *Review of Quantitative Finance and Accounting*, 58(1):361–382. <https://doi.org/10.1007/s11156-021-00997-y>.
- D’Augusta, C, Grossetti, F & Imperatore, C. 2023. Environmental awareness and shareholder proposals: the case of the Deepwater Horizon oil spill disaster. *Corporate Governance: The International Journal of Business in Society*, 24(1):1–18. <https://doi.org/10.1108/cg-03-2022-0139>.
- Du Toit, E., & Esterhuysen, L. 2021. Narrative Styles and Institutional Isomorphism in South African CEOs’ Shareholder Letters. *The African Journal of Information and Communication*, 27, 1-17. <https://doi.org/10.23962/10539/31369>.
- Li, M, Trencher, G & Asuka, J. 2022. The clean energy claims of BP, Chevron, ExxonMobil and Shell: A mismatch between discourse, actions and investments. *PLoS ONE*. 17(2):e0263596. <https://doi.org/10.1371/journal.pone.0263596>.
- Smeuninx, N., De Clerck, B., & Aerts, W. 2020. Measuring the readability of sustainability reports: A corpus-based analysis through standard formulae and NLP. *International Journal of Business Communication*, 57(1), 52-85. <https://doi.org/10.1177/2329488416675456>.
- Sun, Z, Wang, S & Li, D. 2024. Investor response to corporate social responsibility performance: The role of corporate social responsibility reports readability. *Managerial and Decision Economics*. 45(3):1280–1289. <https://doi.org/10.1002/mde.4076>.

Part D: Investor relations, internet reporting and other disclosure channels

- Ahmed, AH, Elmaghrabi, ME, Alhassoon, OA & Diab, A. 2023. Perceptions of users and preparers

towards corporate internet reporting: Evidence from an emerging market. *Cogent Business & Management*, 10(2):2209976. <https://doi.org/10.1080/23311975.2023.2209976>.

- Bradshaw, MT, Lee, LF & Peterson, K. 2024. An Examination of the Listing of Analyst Coverage on Corporate Websites. *The Accounting Review*. 99(2):57–84. <https://doi.org/10.2308/tar-2020-0149>.
- Godsell, D, Jung, B & Mescall, D. 2023. Investor relations and investment efficiency. *Contemporary Accounting Research*, 40(3):1966–1998. <https://doi.org/10.1111/1911-3846.12860>.
- Koskela, M & Camiciottoli, BC. 2020. Different paths from transparency to trust? A comparative analysis of Finnish and Italian listed companies' investor relations communication practices. *Studies in Communication Sciences*, 20(1). <https://doi.org/10.24434/j.scoms.2020.01.006>.
- Nel, G & Baard, R. 2022. Investor communication channels: the case of e-mail and corporate websites – mutually exclusive or complementary? *Corporate Communications: An International Journal*. <https://doi.org/10.1108/ccij-08-2021-0086>.
- Neukirchen, D, Engelhardt, N, Krause, M & Posch, PN. 2023. The value of (private) investor relations during the COVID-19 crisis. *Journal of Banking & Finance*, 147:106450. <https://doi.org/10.1016/j.jbankfin.2022.106450>.
- Yu, S, Hu, N & Chen, W. 2023. The value of communication: Evidence from in-depth investor relations management data. *Accounting & Finance*, In Press. <https://doi.org/10.1111/acfi.13074>.

SUPERVISING STAFF

Dr Leana Esterhuysen (esterl@unisa.ac.za)

Research and career profile: <https://orcid.org/0000-0003-0140-7980> and <https://www.researchgate.net/profile/Leana-Esterhuysen>.

Dr Esterhuysen is a senior lecturer in the Department of Financial Intelligence with a PhD in Accounting Sciences.

Her research interests lie in corporate reporting (front part of integrated reports and standalone sustainability reports), investor relations as well as narrative analysis of texts.

She has authored several articles and presented various conference papers. Leana is a CA(SA) with more than ten years of experience at various listed companies before joining academia.

Ms A Ravat (ravata@unisa.ac.za)

Ms Ravat is a senior lecturer in the Department of Financial Intelligence on the CTA financial management stream.

Her master's study was on risk disclosure in corporate integrated reports.

Ayesha is a CA(SA) who worked at Deloitte within the Banking Regulations Consulting division before she joined Unisa in 2010.

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Ms A Combrink (combrika@unisa.ac.za)

Ms Combrink is a senior lecturer in the Department of Financial Intelligence on the CTA management accounting stream.

Her field of interest is in financial and non-financial analysis and integrated reporting

She is a co-author of a financial management textbook.

Her master's study was on home ownership dynamics in South Africa.

Antoinette is a CA(SA) who joined Unisa in 2011 after the completion of her training contract.

FOCUS AREA 2: MANAGEMENT ACCOUNTING, FINANCIAL MANAGEMENT AND CONTROL

Please note that the bullets are not Topics *per se*, but areas of potential investigation. You have to find the gap in the knowledge or research problem in one of these areas, or a new area of investigation that still resides under the broad focus area.

This focus area includes *inter alia* research on:

- Management accounting systems and tools contributing to decision-making in the entity
- Performance measurement and/or evaluation (entity financial and/or non-financial performance measures; managerial compensation incentives; lease versus buy decision of fixed assets such as home-ownership versus rent)
- Price to book value as an indicator of executives selling shares
- Financial literacy of medical professions

Reading list:

In April 2015, a 25th Anniversary Conference of the journal *Management Accounting Research* was held at the London School of Economics and Political Sciences. You will note that the majority of the articles and editorials listed below are from the subsequent anniversary edition of the journal. The articles therefore reflect recent management accounting debates which could be used to ascertain what has been researched – and then to find a gap in the literature. The articles include a wide range of debates, only some of which would fall within our research focus area. It is therefore your responsibility to ensure that any topic you select falls within the scope of the focus area.

- Baiman, S. 2014. Some ideas for further research in managerial accounting. *Journal of Management Accounting Research*, 26(2), 119–121.
- Bromwich, M. & Scapens, R.W. 2016. Management accounting research: 25 years on. *Management Accounting Research*, 31, 1–9.
- Burns, J., Euske, K.J. & Malina, M.A. 2014. Debating diversity in management accounting research.

Advances in Management Accounting, 24, 39–59.

- Franco-Santos, M. Lucianetti, L. & Bourne, M. 2012. Contemporary performance measurement systems: A review of their consequences and a framework for research. *Management Accounting Research*, 23(2), 79–119.
- Harris, J. & Durden, C. 2012. Management accounting research: An analysis of recent themes and directions for the future. *Journal of Applied Management Accounting Research*, 10(2), 21–41.
- Luft, J. 2016. Cooperation and competition among employees: Experimental evidence on the role of management control systems. *Management Accounting Research*, 31, 75–85.
- Malmi, T. 2016. Managerialist studies in management accounting: 1990–2014. *Management Accounting Research*, 31, 31–44.
- Messner, M. 2016. Does industry matter? How industry context shapes management accounting practice. *Management Accounting Research*, 31, 103–111.
- Salterio, S.E. 2015. Barriers to knowledge creation in management accounting research. *Journal of Management Accounting Research*, 27(1), 151–170.
- Shields, M.D. 2015. Established management accounting knowledge. *Journal of Management Accounting Research*, 27(1), 123–132.
- Van der Stede, W.A. 2016. Management accounting in context: Industry, regulation and informatics. *Management Accounting Research*, 31, 100–102.
- Wagenhofer, A. 2016. Exploiting regulatory changes for research in management accounting. *Management Accounting Research*, 31, 112–117.

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Mr W Coetzee (coetzwj2@unisa.ac.za)

Willem Coetzee is a senior lecturer in the Department of Financial Intelligence. His master's study encompassed the relationship between CEO compensation and company performance measurements. He qualified as a CA(SA) in 2008 and as an associate member of CIMA in 2015. Willem joined Unisa in 2011 after the completion of his articles and teaches on the CTA financial management stream. His research interests include financial stability indicators, performance relations, tools for financial analysis and any relationship analysis.

Mr TJ Matsoma (matsotj@unisa.ac.za)

Thabo Matsoma is a senior lecturer in the Department of Financial Intelligence. He obtained his CA(SA) qualification in 2006 and has garnered over 5 years of banking experience, with an emphasis on securitisation and client risk analysis. Additionally, Thabo has a MPhil in Business Management (Evidence-based Management) from the University of Pretoria Gordon Institute of Business Science. His master's

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research focused on open innovation adoption and SME performance in South Africa. Thabo has been part of the Unisa team since 2010 and currently teaches at the CTA level focusing on management accounting and cost management.

FOCUS AREA 3: SMALL, MEDIUM AND MICRO ENTERPRISES (SMMEs) AND TAX COMPLIANCE

The role of SMMEs in any economy is critical. This area will explore possible improvements to the current tax regimes for small businesses to facilitate high levels of compliance. This will include the analysis of the current tax regime for small businesses to identify taxation enablers and barriers to the success of SMMEs. This will be achieved through a comparative analysis of the small business tax regimes around the world, however, still being cognisant of the local country dynamics. This research is therefore not limited to a South African perspective and international research (especially amongst African or BRICS countries) can be considered (depending on the necessary knowledge or expertise in the country selected).

This focus area includes *inter alia* research (but is not limited to) on:

- exploring the taxation enablers or barriers that are supporting or hindering SMMEs in South Africa
- comparisons with other countries to determine which improvements could be considered in the South African context
- tax compliance in general.

Reading list:

- Abdul, F. & Wang'ombe, D. 2018. Tax costs and tax compliance behaviour in Kenya. *Journal of Accounting and Taxation*, 10(1):1-18.
- Allingham, M. & Sandmo, A. 1972. Income tax evasion: a theoretical analysis. *Journal of public economics*, 1(3-4):323-338.
- Arham, A. and Firmansyah, A., 2021. The role of behavioral theory in the research of msme tax compliance in Indonesia. *Riset: Jurnal Aplikasi Ekonomi Akuntansi dan Bisnis*, 3(1), pp.417-432.
- Ayandibu, A.O. & Houghton, J. 2017. The role of Small and Medium Scale Enterprise in local economic development (LED). *Journal of Business and Retail Management Research*, 11(2).
- D'Agosto, E., Manzo, M., Pisani, S. & D'Arcangelo, F.M. 2018. The effect of audit activity on tax declaration: evidence on small businesses in Italy. *Public finance review*, 46(1):29-57.
- Daniel, A., Akowe, A. & Awaje, A. 2016. Tax compliance behaviour of small-scale enterprises in Bassa Local Government Area of Kogi State. *Journal of good governance and sustainable development in Africa (JGGSDA)*, 3(1):58-72.
- DTC (The Davis Tax Committee). 2016. Second and final report on small and medium enterprises for the Minister of Finance.
<http://www.taxcom.org.za/docs/20160414%20DTC%20Final%20SME%20Report.pdf>

- Eragbhe, E. & Modugu, K. 2014. Tax compliance costs of small and medium scale enterprises in Nigeria. *International journal of accounting and taxation*, 2(1):63-87.
- Hai, O. & See, L. 2011. Intention of tax non-compliance - examine the gaps. *International journal of business and social science*, 2(7):79-83.
- Jouste, M., Nalukwago, M.I. and Waiswa, R., 2021. Do tax administrative interventions targeted at small businesses improve tax compliance and revenue collection? Evidence from Ugandan administrative tax data (No. 2021/17). WIDER Working Paper.
- Lestary, S.R., Sueb, M. and Yudianto, I., 2021. The effect of tax fairness, tax socialization and tax understanding on tax compliance: a study on micro, small and medium enterprises (MSMEs). *Journal of Accounting Auditing and Business-Vol*, 4(1).
- Pope, J. 2008. Small business taxation: an evaluation of the role of special treatment policies. *The Business Review*, 10:14-20.
- Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L. 2016. Determinants of internal tax compliance costs – Evidence from South Africa. *Journal of Economic and Financial Sciences*, 9(3), pp. 714-729. (IBSS journal)
- Swistak, A. 2016. Tax penalties in SME tax compliance. *Financial theory and practice*, 40(1):129-147.
- Thiga, M. & Muturi, W. 2015. Factors that influence compliance with tax laws among small and medium-sized enterprises in Kenya. *International journal of scientific and research publications*, 5(6):1-12.
- Yucedogru, R. & Hasseldine, J. 2016. Understanding tax morale of SMEs: A qualitative study. *eJTR*, 14:531.

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Odette Swart joined Unisa in 1997 and is a senior lecturer in the Department of Financial Intelligence. She is a CA(SA) with a PhD in Accounting Sciences. The title of her thesis was “Developing an alternative assessment framework for undergraduate accountancy modules in Open Distance Learning (ODL)”.

Her research interests include taxation history, international taxation, SMME tax compliance, accounting education, alternative assessments, the impact of technology during the 4IR, distance education, and ODL.

Ms M Pretorius (pretomm@unisa.ac.za)

Maretha Pretorius is a senior lecturer in the Department of Financial Intelligence and completed her master’s study on SMMEs. She joined Unisa in 2008 and is working on companies and individual tax. Maretha holds an MCompt (Taxation) from Unisa and is a CA(SA).

Her research interests include SMME tax compliance as well as the impact of 4IR on taxation and compliance of companies and individuals.

Ms IV Mkhomazi (mkhomiv@unisa.ac.za)

Ida Mkhomazi is a senior lecturer in the Department of Financial Intelligence. She is a CA(SA) and holds a Master of Commerce in Taxation from the North-West University. She completed her master's study on the income tax implications of gift cards in South Africa. She joined Unisa in 2021 and is working on companies' (business) taxes. Before joining Unisa, she worked as a business tax manager at Deloitte.

Ms NO Mutwanamba (emutwano@unisa.ac.za)

Tungu Mutwanamba is a senior lecturer in the Department of Financial Intelligence. She is a CA(SA) and completed her Master of Commerce in Taxation from the University of Witwatersrand. Her master's study was on a review of the South African government revoking income tax exemption applicable to United Nations employees. Before UNISA, Tungu worked in SARS Tax audit management.

Her research interests include specifically Value-Added-Tax (VAT) and Donations Tax.

Dr M Ndlovu (ndlovmo@unisa.ac.za)

Mphagahlele Ndlovu is the COD of the Department of Taxation. She joined Unisa in 2019 and is working on companies and individual taxes. Mphagahlele is a CA(SA). Mphagahlele holds a Master of Commerce in the field of Accounting (Taxation) from Wits University. She completed her Doctor of Philosophy in Economic and Management Sciences with Taxation and a thesis titled: 'Developing a tax compliance framework for small businesses in South Africa' at the North-West University. Before joining Unisa, Mphagahlele worked as a Senior Lecturer at Wits University and the University of Zululand.

Ms MSI Wentzel (wentzmsi@unisa.ac.za)

Lenatha Wentzel is a senior lecturer in the Department of Taxation and completed her master's study on investment incentives available to the manufacturing sector in South Africa. She joined Unisa in 2003 mainly working in company tax. Lenatha holds an MCom (Taxation) from the University of South Africa and is a CA(SA). She has published on incentives for the manufacturing sector of South Africa as well as on technology used in accounting education, focusing on taxation.

FOCUS AREA 4: TAX AVOIDANCE

This research area ties in with UNGC principle 10. UNGC principle 10 states that businesses should work against corruption in all its forms, including extortion and bribery. The definition of corruption includes dishonest or fraudulent conduct. Tax avoidance, specifically tax evasion, would fall within the ambit of corruption. UNGC principle 10 encourages entities to find a balance between the social obligation to pay taxes and tax planning, in order to minimise the 'cost' of these taxes for an entity within the ambit of the law. This research focus area will investigate the measurement and identification of tax crimes, with specific focus on tax avoidance and will investigate its possible impact and links to accounting.

According to Hanlon and Heitzman (2010:137) there is an extensive awareness of the importance of tax avoidance and tax aggressiveness for firms, with specific reference to the determinants and the consequences thereof. They defined tax avoidance as the reduction of explicit taxes and do not make a distinction between legal and illegal activities (thus tax evasion). Since tax avoidance in essence refer to tax planning activities which could range from a legal strategy to reduce tax to aggressive or even tax evasion behaviour, the term tax avoidance is very broad and include tax aggressiveness.

Aggressive tax behaviour, also referred to as tax aggressiveness or tax sheltering, does not imply illegal activities. A court of law will determine if an action or transaction can be classified as illegal (Lisowsky et al. 2013:590). Blouin (2014:878, 888) believes that the level of aggressiveness of the tax avoidance behaviour of a firm will be dependent on the risk that the firm is willing to take during tax planning activities, even if the outcome is uncertain.

Margaret Hodge, chair of the United Kingdom's Parliament Committee and Public Accounts, accused some firms, including Starbucks, of acting immorally and using the factual interpretation of legislation to avoid taxes (Davis, Guenther, Krull & Williams 2016:47). The payment of an acceptable amount of tax is seen by many as the firm's civic duty (Hoi, Wu and Zhang 2013:2030) and its contribution to the economy as a whole (Hasan, Hoi, Wu & Zhang 2017:630). It is therefore regarded as immoral if the taxes paid is minimal relative to the size of the operations of the firm, even though no illegal practices were followed.

That said, every taxpayer can still arrange his or her affairs in order to have the lowest possible tax liability and as such tax avoidance cannot be classified as being unethical (Law & Mills 2017:141). Corporate peers, which will include directors, executives (managers) and shareholders, usually view the minimisation of taxation or tax avoidance as an acceptable business practice and actively focus on implementing strategies to enhance this (Hasan et al. 2017:631).

Research in this field is important as it will not only enrich and contribute to the growing research literature but will also interest managers, auditors, academics, policymakers and accounting standard setters. A clearer understanding of tax avoidance, including the determinants and consequences, as well as the different measures available in the literature, will also assist in making better-informed business and investment decisions and has the potential to contribute to a better understanding of the role of taxation in an organisation (Hanlon & Heitzman 2010:128).

This research area will further also focus on the linkage between tax, specifically tax avoidance, and accounting. Of specific interest is the relation between tax avoidance and accounting conservatism, both instruments that could be used to defer taxes. It is therefore important to obtain a better understanding of this relationship to enhance the understanding of how businesses could work against corruption in all its forms. In addition, this research area also focuses on the Unisa Niche research area number 10 relating to Governance/management interfaces and reporting.

Although the language and the perspective of financial accounting and taxation differ, the calculation of taxable income and accounting earnings has always been closely connected, since the starting point used by firms when calculating their taxable income is in many cases the amount recorded for accounting purposes or in some cases the net income before tax (Deegan 2014:130). In addition, previous studies also agree that reporting decisions made by managers simultaneously consider both the effect on financial earnings and taxable income (Hanlon & Heitzman 2010:135; Atwood et al. 2012:1832; Frank et al. 2013:468). As a result of this link, any tax-related crime (specifically tax avoidance), will also affect the accounting treatment of one or more items and as a result this interaction also needs to be investigated.

Areas for future research include:

- A comprehensive review of the tax avoidance literature in order to identify and clarify the definition, determinants, consequences and measurement of tax avoidance.
- Investigating the available measures of tax avoidance, including the calculation of and the benefits or limitations of each measure, as well as the applicability of the measures available to specific types of research studies, including investigating possible new measures that can be considered.
- Based on an analysis of the levels of tax avoidance engaged in by specific firms, investigate the possibility of identifying risk takers to assist in identifying and combatting tax crimes.
- The interaction of tax and accounting with a specific focus on accounting conservatism (including the measurement of accounting conservatism for purposes of archival research)

Reading List:

- Basu, S. 1997. The conservatism principle and the asymmetric timeliness of earnings. *Journal of Accounting and Economics*, 24:3–37.
- Black, J., Chen, J.Z. & Cussatt, M. 2018. The association between SFAS No. 157 fair value hierarchy information and conditional accounting conservatism. *Accounting Review*, 93(5):119–144.
- Bornemann, T. 2018. Tax avoidance and accounting conservatism. *WU International Taxation Research Paper Series*, 2018(4):1-41. WU Vienna University of Economics and Business, Universität Wien, Vienna.
- Hanlon, M. & Heitzman, S. 2010. A review of tax research. *Journal of Accounting and Economics*, 50: 127–178.
- Ruch, G.W. & Taylor, G. 2015. Accounting conservatism: A review of the literature. *Journal of Accounting Literature*, 34:17–38.
- Zhong, Y. & Li, W. 2017. Accounting conservatism: A literature review. *Australian Accounting Review*, 27(2):195–213.

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Jolani Wilcocks is an associate professor in the Department of Financial Intelligence and joined UNISA in 2002. . She completed her Doctor of Philosophy in Accounting Sciences and a thesis titled: 'Tax Avoidance and its relation to Accounting Conservatism' at the University of Pretoria. She is a CA(SA) and an author of a leading taxation textbook.

FOCUS AREA 5: THE FOURTH INDUSTRIAL REVOLUTION (4IR) AND DEVELOPMENT FINANCE

The 4IR has had a significant impact on South Africa, Africa as well as internationally. It has impacted a broad spectrum of companies, industries and financial markets. It is also anticipated to have an even greater impact on various sectors, entities and financial markets in South Africa and globally. Cryptocurrencies have also had an impact on investments and financial services. However, cryptocurrencies are expected to significantly impact banks, particularly central banks.

*This focus area **excludes** public administration entities (national, provincial and local) and State Owned Entities (SOEs).*

Potential areas for investigation are *inter alia*:

- The diversification advantages of cryptocurrencies within African countries (excluding South Africa)
- The anticipated impact of cryptocurrencies on banks
- The impact of cryptocurrencies on financial markets
- The anticipated impact of blockchain on the financial services companies
- The anticipated impact of blockchain on financial markets
- The impact of technology during the 4IR
- The utilisation of the 4IR to enhance the financial performance of companies
- The financial implications of cyber security breaches on companies
- The consequences of automation on financial performance
- The consequences of the 4IR on financial performance

Reading List:

- Brynjolfsson, E., & McAfee, A. 2017. The business of artificial intelligence. *Harvard Business Review*, 1-20.
- Campbell, T., Williams, C., Ivanova, O., & Garrett, B. 2011. Could 3D printing change the world. Technologies, Potential, and Implications of Additive Manufacturing, Atlantic Council, Washington, DC, 3.

- Li, S., Da Xu, L., & Zhao, S. 2015. The internet of things: a survey. *Information Systems Frontiers*, 17(2), 243-259.
- Piekarski, W., Gunther, B., & Thomas, B. 1999. Integrating virtual and augmented realities in an outdoor application. In Proceedings 2nd IEEE and ACM International Workshop on Augmented Reality (IWAR'99), 45-54. IEEE.
- Walczak, S. 2016. Artificial neural networks and other AI applications for business management decision support. *International Journal of Sociotechnology and Knowledge Development (IJSKD)*, 8(4), 1-20.
- Westerman, G. McAfee, A. 2012. The Digital Advantage: How Digital Leaders Outperform Their Peers in Every Industry. MIT Sloan School of Management. <https://doi.org/10.1097/01.HJ.0000293820.91405.31>
- Zhou, Y. 2018. Announcement effect of Blockchain investment on stock prices for Financial Companies. Retrieved from <http://essay.utwente.nl/75429/>

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Ms S Aboobaker (aboobs@unisa.ac.za)

Sajidah Aboobaker is a lecturer in the Department of Financial Intelligence. She is a CA(SA) with a master's degree in accounting sciences from the University of Pretoria. She is busy with her PhD in Accounting Sciences at the University of South Africa.

Ms S Mofokeng (emofoksn@unisa.ac.za)

Senzi Mofokeng is currently a senior lecturer in the Department of Financial Governance. Her MBA study was on strategies implemented for enterprise development in corporate South Africa. She also completed a Master's in Digital Business Management at Wits Business School and her dissertation was titled "The effect of digital assets investments on the performance of the company". She is currently registered for her PhD. Senzi holds the following professional qualifications: MBA, CA(SA).

Ms L Letho (lethol@unisa.ac.za)

Lehlohonolo Letho is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and a CDFA. She has a MCom in Development Finance from the University of Cape Town Graduate School of Business. Her master's study assessed the attractiveness of cryptocurrencies in relation to traditional investments in South Africa.

FOCUS AREA 6: THE IMPACT OF 4IR ON TAXATION AND ACCOUNTING EDUCATION

The 4IR has had a significant impact on South Africa, Africa as well as internationally. It has impacted a broad spectrum of companies, industries and financial markets. It is also anticipated to have an even greater impact on various sectors (including education), entities and financial markets in South Africa and globally.

This focus area **excludes** public administration entities (national, provincial and local) and State Owned Entities (SOEs).

Potential areas for investigation are *inter alia*:

- Digital transformation and its impact on higher education
- The impact of 4IR on accounting education
- The impact of 4IR on taxation and compliance of companies and individuals
- The impact of technology during the 4IR

Reading list:

- Brynjolfsson, E., & McAfee, A. 2017. The business of artificial intelligence. Harvard Business Review, 1-20.
- Campbell, T., Williams, C., Ivanova, O., & Garrett, B. 2011. Could 3D printing change the world. Technologies, Potential, and Implications of Additive Manufacturing, Atlantic Council, Washington, DC, 3.
- Li, S., Da Xu, L., & Zhao, S. 2015. The internet of things: a survey. Information Systems Frontiers, 17(2), 243-259.
- Vangelis Tsiligiris & Dorothea Bowyer (2021) Exploring the impact of 4IR on skills and personal qualities for future accountants: a proposed conceptual framework for university accounting education, Accounting Education, 30:6, 621-649, <https://doi.org/10.1080/09639284.2021.1938616>.
- Westerman, G. McAfee, A. 2012. The Digital Advantage: How Digital Leaders Outperform Their Peers in Every Industry. MIT Sloan School of Management. <https://doi.org/10.1097/01.HJ.0000293820.91405.31>.

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Odette Swart joined Unisa in 1997 and is a senior lecturer in the Department of Financial Intelligence. She is a CA(SA) with a PhD in Accounting Sciences. The title of her thesis was “Developing an alternative assessment framework for undergraduate accountancy modules in Open Distance Learning (ODL)”. Her research interests include taxation history, international taxation, SMME tax compliance, accounting education, alternative assessments, the impact of technology during the 4IR, distance education, and ODL.

Ms AI Becker (beckeai@unisa.ac.za)

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Annette Becker is a senior lecturer in the Department of Financial Intelligence. She holds an MCom (Taxation) from the University of Pretoria and is a CA(SA). She joined Unisa in 2001 and her research interests include social contract theory.

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Maretha Pretorius is a senior lecturer in the Department of Financial Intelligence and completed her master's study on SMMEs. She joined Unisa in 2008 and is working on companies and individual tax. Maretha holds an MCompt (Taxation) from Unisa and is a CA(SA). Her research interests include SMME tax compliance as well as the impact of 4IR on taxation and compliance of companies and individuals.

7. Department of Management Accounting

7.1 Focus Areas

#	Description	Focus area name	Contact person:
1	Research Focus area	Management accounting and financial management	Dr N Booyse Mr S Ndlovu
#	Sub-research focus area		
1		Performance management and measurement	Dr A Nobatyi/ Mr S Ndlovu
2		Capital structure	Mr S Ndlovu
3		The changing role of management accountants due to advancements in technology.	Dr J Moolman
4		Integrated reporting and related environmental, social and governance disclosures.	Dr J Moolman
5		Financial Literacy	Dr J Moolman
6		Management Accounting Education	Ms Y Reyneke
7		Valuations - organisation and instruments	Mr S Ndlovu
2	Research Focus Area	Environmental Management Accounting	Dr J Foot
#	Sub-research focus area		
1		Environmental sustainability	Dr J Foot

7.2 Focus areas description and supervision capacity

FOCUS AREA 1: MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT

The Chartered Institute of Management Accountants (CIMA) defines management accounting as “The process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information used by management to plan, evaluate and control within an entity and to assure appropriate use of accountability for its resources. Management.”

Qualitative studies have recently emerged as the type of research that enables investigation of management accounting in real social settings rather than just, exploring the relationships between variables (Lebedev, 2019). This sociological approach recognises the need for accounting analysis to include institutional structures and processes, and their interrelations with accounting practices. Furthermore, economic activity cannot be separated from the social relations in which they originate.

The global management accounting principles (MAPs) developed by the Association of Internal Certified Professional Accountants (AICPA & CIMA) defined management accounting as “sourcing, analysis, and use of decision-relevant financial and non-financial information to generate and preserve value for the organisations”. Value creation involves creating partnerships that provide access to resources and markets that will result in valuable outputs. Of course, this process generates costs and is fraught with risks. Management accounting supports the value generation process by linking the corporate strategy to the business model (operating activities) through the performance management system.

Management accounting (MA) information

It is assumed that the management accounting function is guided by the principle that “*stewardship builds trust*” and this understanding affirms the social nature of management accounting. This sociological perspective has according to Lebedev (2019) created the following areas of accounting research:

- Institutional environment of accounting – accounting provides organisations with a rational way of functioning.
- Political economy of accounting – accounting requires organisations to consider their macroeconomic environments.
- Ethnography of accounting – exploring the contribution of accounting practices to the performance of the organisation. This includes understanding the meanings and understanding of accounting managers in their local settings.
- Organisational networks – studying the systems in which accounting is embedded with the organisation and the environment, to explain the interrelations between the organisations and their environments.

It is crucial that as a social researcher, one acknowledges their theoretical interests, that is, their assumptions and understanding of reality. The fit between the assumptions and the paradigm and process stances is crucial as the reflexive process bears quite significantly on the conclusions drawn from the study (Becker, 2007).

- **Performance management and measurement**

CIMA defines performance management as: ‘The process of assessing the proficiency with which a reporting entity succeeds, by the economic acquisition of resources and their efficient and effective deployment, in achieving its objectives. Performance measures may be based on non-financial as well as on financial information. Performance management is about an understanding of where stakeholders’ effort is being devoted and determining if the organisation is achieving its objectives.

The intelligent application of performance management instruments to the specific situations of organisations together with top-level leadership and commitment are central to effective performance management. Ross (2011:iv). In short, performance management refers to a structured process of defining quantifiable factors, collecting performance information, assessing available performance information and taking action towards improvement. Performance measurement refers to the collection of performance information and will only have value when it is managed to ensure strategy towards the improvement of performance. The influence that the use of artificial intelligence (AI) in companies has on performance management and the use of AI in the performance management processes is something that can be considered when working on a topic.

- **The changing role of management accountants due to advancements in technology**

Commentary suggests that the role of a management accountant is changing from a reporting function and “number-cruncher” to a strategic business partner or “value officer”. This requires management accountants to have a deep understanding of the business with an external focus to inform decisions about strategy, the application of resources, the management of risks and opportunities and more. This has been advanced by changes in technology such as artificial intelligence, blockchain, data analytics, process automation and others. Opportunities for future research in this field include better understanding the changing skillset of management accountants, the role of management accountants in sustainability (and corporate social responsibility), their role in strategic decision-making, the impact of technology on the profession, the future role of management accountants and more.

- **Integrated reporting and related environmental, social and governance disclosures**

Integrated reporting (IR) provides a concise, principles-based narrative about how an organisation's strategy, governance, performance and prospects create value in the short, medium and long term for the benefit of the organisation's stakeholders. It goes beyond traditional financial reporting by also incorporating information on environmental, social and governance (ESG) factors. Future research opportunities include determining how integrated reporting will evolve in the future, the challenges and opportunities of implementing integrated reporting as well as the impact of integrated reporting on decision-making, customer loyalty, investment decisions, the cost of capital and more.

- **Financial Literacy**

The Organisation for Economic Co-operation and Development (OECD) (2016) defines financial literacy as a combination of the skills, financial knowledge, awareness, attitude, and behaviour necessary to make sound financial decisions and to ultimately achieve individual financial well-being. Financial literacy research could extend to the measurement, determinants, consequences, interventions, and socioeconomic implications of financial literacy. Financial literacy research helps policymakers, educators, financial institutions, and individuals gain insights into the factors influencing financial literacy and its impact on financial well-being.

- **Management Accounting Education**

The discipline of management accounting continually evolves in response to a demand for increased strategic insights into financial matters of organisations, technological advancements, sustainability considerations, etc. Higher education institutions' management accounting curricula should keep abreast of the latest developments in the field. Management accounting students often face challenges during their management accounting studies, for example communicating financial insights effectively and grasping management accounting concepts that require problem-solving, critical thinking skills and practical application. Deeper insight is needed into the well-rounded skill set required for management accounting students to successfully complete their studies and make meaningful contributions to organisations in the evolving management accounting field.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
<p>Dr NJ Booyse E-mail: booyjni@unisa.ac.za</p> <p>Nico Booyse is a senior lecturer in Management Accounting. He holds a PhD from Unisa. In his PhD studies, he developed a school-based performance management framework for schools, using the Balanced Scorecard and the Integrated quality management system. It was a qualitative study using Design-based research. It was grounded in the Participatory Democracy Theory and Resource-based View. He has published articles in scholarly journals.</p>	5 PhD, 1 MPhil and 2 Honours student/s	Up to 1 PhD student, 1 MPhil student and 2 honours students.
<p>Dr J Moolman E-mail: moolmj@unisa.ac.za.</p> <p>Jaco Moolman is a CA(SA), FCMA CGMA, CFP® and he holds a PhD. Research interests: Financial Literacy on an individual level and Integrated Reporting on an organisational level He has published articles in internationally recognised journals.</p>	5 PhD, 1 MPhil and 1 MCompt student/s	1 PhD or Master's student.
<p>Dr J Foot E-mail: footj@unisa.ac.za.</p> <p>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.</p>	5 MCompt student/s	Up to 1 PhD student and 2 MCompt students.
<p>Dr A Nobatyi E-mail: nobatae@unisa.ac.za</p> <p>Andile Nobatyi has worked as a senior lecturer in Management Accounting for a decade now, lecturing modules at post-graduate level and CIMA (Chartered Institute of Management Accountants) management level. He also lectures strategic financial management and executive education programme at the School of Business Leadership (SBL). His research interests include the focus on working capital as part of the strategic management process and he has since developed a conceptual model for its systematic management. Andile has</p>	1 MBL and 1 DBL (co-supervisor)	Up to 1 MPhil and 1 MCompt

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
authored and co-authored academic articles and a book chapter. He currently works as the supervisor and co-supervisor of master's and doctoral students at the business school.		
<p>Mrs Y Reyneke</p> <p>E-mail: reyney@unisa.ac.za.</p> <p>Yolande Reyneke is a senior lecturer in Management Accounting. She has an MPhil degree and is a CA(SA). Her area of interest is performance management.</p>	1 MCompt student/s	Currently no available capacity for new students.
<p>Mr S Ndlovu</p> <p>E-mail: ndlovs@unisa.ac.za</p> <p>Stephen Ndlovu is a senior lecturer in Management Accounting. He has an MBL from UNISA's SBL, FCCA, ACMA and CGMA. His Master's dissertation was on competitive strategy in banking. He has been a Senior lecturer and supervisor for master students in the fields of performance management and corporate financial strategy at the SBL for over 10 years. He has supervised MPhil students (5 to completion) in dividend policy and performance management (financial and non-financial) at the Department of Management Accounting</p>	4 MPhil, 1 MCompt and 5 Honours student/s	Up to 3 MPhil and 5 Honours students.
<p>Mr M Lentsoane</p> <p>E-mail: lentsme@unisa.ac.za.</p> <p>Marule Lentsoane is a senior lecturer in Management Accounting. He is Chartered Management Accountant (ACMA, CGMA) and has a MSc degree. His area of interest is performance management, financial management and strategy.</p>	1 MPhil, 1 MCompt and 3 Honours student/s	Up to 1 MCompt students and 3 Honours students
<p>Ms S Ntuli</p> <p>E-mail address: sntuli@unisa.ac.za</p> <p>Sibongile Ntuli is a senior lecturer in Management Accounting.</p>	Honours students	Up to 1 MCompt student and 3 honours students.

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
She has an MBA and MPhil. Her area of interest is performance management and measurement.		

FOCUS AREA 2: ENVIRONMENTAL MANAGEMENT ACCOUNTING

EMA is the generation and analysis of both financial and non-financial information in order to support internal environmental management processes. It is complementary to the conventional financial management accounting approach, with the aim to develop appropriate mechanisms that assist in the identification and allocation of environment-related costs (Bennett and James (1998a), Frost and Wilmhurst (2000)). The major areas for the application for EMA are:

- product pricing
- budgeting
- investment appraisal
- calculating costs, and
- savings of environmental projects or setting quantified performance targets.

EMA is as wide-ranging in its scope, techniques and focuses as normal management accounting. Burritt et al (2001) stated: 'there is still no precision in the terminology associated with EMA'. They viewed EMA as being an application of conventional accounting that is concerned with the environmentally induced impacts of companies, measured in monetary units, and company-related impacts on environmental systems, expressed in physical units. EMA can be viewed as a part of the environmental accounting framework and is defined as 'using monetary and physical information for internal management use'.

Burritt et al developed a multi-dimensional framework of EMA. Their framework considers the distinctions between five dimensions:

- internal versus external
- physical versus monetary classifications
- past and future timeframes
- short and long terms, and
- ad hoc versus routine information gathering in the proposed framework for the application of EMA.

Sub-focus area description

- **Environmental sustainability**

Environmental sustainability is the effective management of physical resources to be conserved for the future. Operating under an environmentally sustainable perspective, companies should use only natural resources consumed at a rate below that of natural reproduction or a rate below the development of substitutes. Aspects of the environmental dimension of sustainability include climate change, natural resources consumption, global warming, carbon emissions, biodiversity, and waste reduction, production and consumption and stakeholders. Relevant management accounting theories are included

Reading list

Subject Field: Although these articles seem dated, they are from the seminal authors of this research field:

- Askham, T. & van der Poll, H M. (2017). Water Sustainability of Selected Mining Companies in South Africa, *Sustainability*, 9, 957; DOI: 10.3390/su9060957
- Burritt, R L. & Saka, C. (2006). Environmental management accounting applications and eco-efficiency: Case studies from Japan. *Journal of Cleaner Production*, 14(14), 1262-1275. DOI: 10.1016/j.jclepro.2005.08.012
- Burritt, R L. & Schaltegger, S. (2010). Sustainability accounting and reporting: fad or trend? *Accounting, Auditing and Accountability Journal*, 23(7), 829-846.
- 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, *African Journal of Business Management*, 6(35): 9783-9789. (Article published before journal became predatory).
- 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](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)
- 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. *Business Strategy and the Environment*. 30: 825-839. <https://doi.org/10.1002/bse.2656>
- Hörisch, J., Schaltegger, S. & Freeman, R E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis, *Journal of Cleaner Production*, 275, 124097, <https://doi.org/10.1016/j.jclepro.2020.124097>.

- Jasch, C. (2003). The Use of Environmental Management Accounting (EMA) for Identifying Environmental Costs. *Journal of Cleaner Production*, 11(6), 667-676. DOI: 10.1016/S0959-6526(02)00107-5
- Jasch, C. (2006). How to Perform an Environmental Cost Assessment in one day. *Journal of Cleaner Production*, 14(14), 1194-1213. DOI: 10.1016/j.jclepro.2005.08.005
- Jasch, C. (2009). Environmental and material flow cost accounting. Principles and procedures. Eco-efficiency in Industry and Science, Springer Science and Business Media.
- 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, *Sustainability*, 10(6), 1-20. DOI: 10.3390/su10061690
- Van der Poll, H M. (2015). Facilitating a greener environment through Management Accounting. *African Journal of Hospitality, Tourism and Leisure*, 4(Special edition) - (2015) ISSN: 2223-814X.

Supervision team and capacity

STAFF MEMBER	Current supervision allocation	Number of available positions for 2025
<p>Dr J Foot E-mail: footj@unisa.ac.za</p> <p>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.</p>	5 MCompt student/s	Up to 1 PhD student and 2 MCompt students.
<p>Mrs T Askham askhat@unisa.ac.za</p> <p>Theresa Askham is a senior lecturer in Management Accounting. She has an MPhil Degree and is an ACMA CGMA (Associate member of CIMA). Her area of interest is sustainability and the environment, but especially water management and reporting in organisations. She is currently working on her PhD</p>	1 MPhil and 1 MCompt	Currently no availability.

8. Department of Taxation

8.1 Focus Areas

PLEASE NOTE THAT THERE ARE MORE TAX RESEARCH AREAS IN SECTION 6 BUT THESE ARE THE AREAS THAT THE DEPARTMENT OF TAXATION FOCUSES ON.

#	Description	Focus area name	Contact person:
1	Research Focus area	Tax administration	Champion: Adv W Uys
	#	Sub-research focus area	
	1	Digitalisation of tax administrations	
	2	Strategic tax risks	
2	Research Focus Area	Tax and Crime	Champion: Prof AP Swanepoel
	#	Sub-research focus area	
	1	Economic crime (fraud, corruption, money laundering and tax evasion)	
3	Research Focus area	Energy transition	Champions: Ms N Mokgele
	#	Sub-research focus area	
	1	Designing policy instruments to reduce fossil fuel production and/or consumption	
4	Research Focus area	Tax education in a smart (4IR) world and beyond	Champions: Dr KL de Hart & Prof B de Clercq
	#	Sub-research focus area	
	1	Tax education (taxpayers and professionals)	
	2	Work integrated learning and curriculum design	
	3	The use of open educational resources in formal education, on social media and for corporate social investment	
	4	Communities of practice	
	5	Conceptualisation and measurement of tax and financial literacy	

8.2 Focus areas description and supervision capacity

FOCUS AREA 1: TAX ADMINISTRATION

An effective and efficient tax administration system is essential in any country's tax capacity building. Developments within the global tax system force governments to ensure their tax administrations are robust and agile enough to weather the future of a changing tax world. Todaro and Smith (2020:826) state that certain factors influence the taxation potential of a country, especially the government's administrative competence. The primary purpose of tax administration is to ensure that a country's taxes are collected effectively and efficiently and applied across all types of taxpayers. The COVID-19 pandemic, the Russian-Ukraine conflict, and a renewed cyber-crimes onslaught have brought about global challenges for governments. Governments must adopt specific measures to support taxpayers and businesses during pandemics, wars and cyber-attacks, necessitating further research efforts. Managing the risks of a declining tax base is another example of tax governance challenges. Therefore, the government requires new tax strategies, including modernising tax systems.

Research into a digitalised and robotic tax administration system is one area where the South African Revenue Service (SARS) can build capacity. Any lessons learned from other tax regimes, especially from South Africa's counterparts in developing countries/tax jurisdictions with similar tax frameworks, could be beneficial using a comparative tax research methodology to the current tax regime and support taxpayers' rights in the 21st century. This focus area will therefore explore the following broad themes:

- **The digitalization of tax administrations** – globally tax administrations focus on their investments in technology to enhance their ability to improve tax collections, such as robotic processes. The theme analyses the use of technology by tax administrations to identify potential risks inhibiting tax capacity building. Digitalizing the tax administration can provide greater insight into taxpayers' commercial activities or transactions locally and obtain information for tax purposes, information-gathering, and requests for sharing tax information about bitcoin trading – especially from foreign traders – is one example of cross-border information exchange arrangements. Another theme is digitizing the tax system to automate the tax function for businesses. The use of technology and artificial intelligence (AI) to deliver real-time information about financial and economic activities are drivers in both local and foreign jurisdictions (e-commerce activities by resident taxpayers in the digital economy or Internet of Things (IoT)).

Questions include:

1. What are the benefits and challenges of digitalizing tax administrations?
 2. How can digitalization improve tax compliance and reduce tax evasion?
 3. What role do emerging technologies like AI and blockchain play in tax administration digitalization?
 4. How can tax administrations ensure taxpayer data security and privacy in the digital era?
 5. What impact does the digitalization of tax administration have on taxpayer rights and obligations?
 6. How does artificial intelligence, a crucial driving force, impact tax systems?
- **Strategic tax risks** – the abundance of taxes has created a world of complexity for companies and tax administrations. To minimise tax risks, companies should adopt risk management strategies which include tax risks and carefully analysing their tax transactions. Tax burdens can be mitigated by adopting measures and initiatives to minimise tax risks. The theme focuses on a transactions-based approach and Tax Risk Management Strategies. Further research into these strategies is encouraged, and the main point is to advise on tax risk management.

Questions include:

1. What are the critical challenges in managing tax risks in the current business environment?
2. How can companies balance their tax planning strategies effectively with their ethical responsibilities?
3. What role can technology play in improving tax risk management practices?
4. How do different jurisdictions' tax laws and regulations impact a multinational corporation's tax risk exposure?
5. What actions should companies take to effectively communicate their tax risk management strategies to stakeholders and the public?

Reading list:

Digitalisation, transparency and exchange arrangements, tax debt management and strategic tax risks

- Commission of Inquiry into Tax Administration and Governance by SARS - Nugent Report. 2018. Available at: https://www.thepresidency.gov.za/sites/default/files/2022-05/SARS%20Commission%20Final%20Report_0.pdf
- EY. 2020. How artificial intelligence will empower the tax function [Online]. Available at: https://www.ey.com/en_gl/insights/tax/how-artificial-intelligence-will-empower-the-tax-function
- OECD. 2023. AI language models. [Online]. Available at: <https://www.oecd.org/digital/artificial-intelligence/>
- OECD. 2019. Use of digital technologies set to increase tax compliance. [Online]. Available at: <https://www.oecd.org/tax/administration/use-of-digital-technologies-set-to-increase-tax-compliance.htm>

- OECD. 2020. Tax Administration 3.0: The digital transformation of Tax Administration. [Online]. Available at: <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.htm>
- OECD. 2021. Tax Administration: Digital Resilience in the COVID-19 Environment. [Online]. Available at: <https://www.oecd.org/coronavirus/policy-responses/tax-administration-digital-resilience-in-the-covid-19-environment-2f3cf2fb/>
- OECD. 2019. Transparency and exchange of information for tax purposes. Multilateral co-operation changing the world. [Online]. Available at: <https://www.oecd.org/tax/transparency/global-forum-10-years-report.pdf>
- OECD. 2021. Transparency and exchange of information for tax purposes. [Online]. Available at: <https://www.oecd.org/tax/transparency/>
- African Tax Administration Forum. 2021. Tax transparency in Africa 2021. [Online]. Available at: <https://www.ataftax.org/why-tax-transparency-plays-a-crucial-role-to-stemming-illicit-financial-flows>
- Deloitte. 2019. See beyond your existing tax risk management. Deloitte Africa Tax Risk Map. [Online]. Available at: <https://www.deloitte.com/za/en/services/tax/analysis/deloittes-guide-to-tax-risk-management.html>
- Bell. E. Werksmans Attorneys. 2024. Managing Tax Risks through Tax Indemnity Insurance. [Online]. Available at: <https://www.polity.org.za/article/managing-tax-risks-through-tax-indemnity-insurance-2024-06-14>
- Stack, EM. 2015. The “tax stories”. *Southern African Business Review*, 19(1): I–XI: [Online]. Available at: <https://journals.co.za/content/sabr/19/1sed-1>
- De Clercq, B. 2019. The “uberisation” of e-filing in South Africa. *eJournal of Taxation Research*, 16(3):440–473.
- Granger J, De Clercq B and Lymer A. (2023) Tapping Taxes: Digital Disruption and Revenue Administration Responses in Taxation in the Digital Economy: New Models in Asia and the Pacific, edited by Hendriyetty N, Evans C, Kim CJU and Taghizadeh-Hesary F. Published by the Asian Development Bank Institute and Routledge. (Available at: <https://www.adb.org/publications/taxation-in-the-digital-economy-new-models-in-asia-and-the-pacific>).

All staff members involved in the tax stream could supervise in this focus area, but the following staff members specialise in this focus area:

STAFF MEMBER

Adv WR Uys (Tax)

Werner Uys is a senior lecturer in the Department of Taxation and completed his master’s study on constitutional law – LLM (Taxation). He joined the Department of Taxation in 2010 and is enrolled for his PhD. His primary area of research is focusses on tax administration and case law.

Mr M Nare (Tax)

Mhlanguli Nare is a senior lecturer in the Department of Taxation and is an Associate of the Chartered Governance Institute of Southern Africa. He joined Unisa in 2018 in the Department of Accounting and moved to the Department of Taxation in 2020. He has previously lectured at the University of Johannesburg and Tshwane University of Technology. He holds a Master’s in SA and International Taxation from the University of Johannesburg. He is currently doing a PhD in Tax focusing on tax literacy for the youth.

Ms M Ungerer (Tax)

Marié Ungerer is a senior lecturer in the Department of Financial Intelligence. She joined Unisa in 1997 and has mainly lectured in taxation. She holds an MCom Taxation degree from the University of Pretoria and she is a CA(SA). Her field of interest is the non-profit sector.

Prof M Nieuwoudt (Tax)

Prof MJ Nieuwoudt is a CA (SA) and obtained her MCom (Taxation) *cum laude*. She published several articles in accredited journals; presented refereed papers at national and international conferences; supervised 14 master’s students (either as supervisor of co-supervisor); reviewer of articles to be published in accredited journals and conferences papers; reviewer of master’s students’ dissertations and co-authored chapters in textbook. She is currently lecturing tax administration and tax opinion writing.

Mrs C Stedall (Tax)

Cinzia Stedall is a senior lecturer in the Department of Taxation. She completed her master's study in Tax Risk Management. Her research interest focuses on strategic tax risk management for companies. She joined Unisa in 2007. She holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).

Ms A Heyns (Financial Intelligence – FI)

Alicia Heyns is a senior lecturer in the Department of Financial Intelligence and completed her LLM (specialising in Taxation). She joined Unisa in 2007, mainly working in company tax. She is also a contributor to a leading taxation textbook.

FOCUS AREA 2: TAX AND CRIME**Economic crime (fraud, corruption, money laundering and tax evasion)**

Economic crime covers a wide range of offenses, from financial crimes committed by banks, tax evasion, illicit capital havens, money laundering, **crimes** committed by public officials (like bribery, embezzlement, traffic of influences, etc.) among many others. Economic offences form a separate category of criminal offences. Economic offences not only victimize individuals with pecuniary loss but can also have serious repercussions on the national economy. Economic offences include offences such as counterfeiting of currency, financial scams, fraud, money laundering, etc.

In addition to increased violence and the human costs associated with crime, money laundering and the crimes it facilitates also increases government corruption and corporate crime, as money launderers reach beyond financial institutions in their quest to turn tainted money into clean money.

Financial crimes can implicate bank soundness with large fiscal liabilities, discourage foreign investment, and increase the unpredictability of capital flows and exchange rates. In times of very high capital flexibility, financial crime makes national tax collection and law enforcement more difficult.

Economic crime for the purposes of this focus area will include fraud, corruption, money laundering and tax evasion. Economic crime, also known as financial crime, refers to illegal acts committed by an individual or a group of individuals to obtain a financial or professional advantage. The principal motive in such crimes is an economic gain. The various economic crimes identified will now be defined:

Fraud

The International Standard on Auditing 240 (ISA)(2010: paragraph 11) proposes that the term “fraud” refers to “an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage”. Vona (2008:45) on the other hand, defines fraud very comprehensively as follows:

“Acts committed on the organization or by the organization or for the organization. The acts are committed by an internal or external source and are intentional and concealed. The acts are typically illegal or denote wrongdoing, such as in the case of financial misstatement, policy violation, ethical lapse, or a perception issue. The acts cause a loss of company funds, company value, or company reputation, or any unauthorized benefit whether received personally or by others.”

Corruption

Rose-Ackerman (2006:281) has a comprehensive explanation for corruption and describes it as follows:

- “An act is commercially corrupt if a member of an organization uses his/her position, his/her rights to make decisions, his/her access to information, or other resources of the organization, to the advantage of a third party and thereby receives money or other economically valuable goods or services where either the payment itself or the services provided are illegal and/or against the organization’s own aims or rules.
- If the act is mainly motivated by the intangible valuables received and is given by the member serving the interests of friends or family, or his/her own standing in family-friendship networks, it is an act of family-friendship corruption.
- An act represents embezzlement if a member of an organization uses his/her rights to make decisions, his/her labour time, his/her access to information, or some tangible assets of the organization to his/her own economic advantage in ways that are either illegal or against the

organization's own aims or rules. Embezzlement might also be motivated to improve the individual's standing in family-friendship networks."

Money laundering

Sarmiento (2007:25) defines money laundering as "the process of creating the appearance that large amounts of money obtained from serious crimes, such as drug trafficking or terrorist activity, originated from a legitimate source." Gup (2007:3) describes money laundering as "the conversion of the monetary proceeds of criminal activity into funds with an apparently legal source and without revealing the true nature, source or ownership of those proceeds". Thus, the illegal proceeds are disguised by introducing it into the legitimate commercial and financial environment.

Tax evasion

De Koker and Williams (2011:§19.1) contend that tax evasion "connotes inherently unlawful methods" and may include the non-disclosure of income or the exaggeration of expenditure claimed as a deduction or disguised transactions. Green (2006:244) states that one of the distinguishing features of crimes such as tax evasion is the use of the term "wilfulness". The term "wilfulness" is understood to mean a voluntary, intentional violation of a known legal duty – a form of culpability that is highly unusual in criminal law in that it may allow mistakes or ignorance of the law to be a defence in a much broader array of circumstances than is usually permitted. This section has relevance on the second research area under this focus area (see below) which relates to the measurement and resulting identification of this type of tax crime (which by many are referred to as tax avoidance which covers both legal (deferral of tax) and tax evasion (non-payment of taxes due)).

How does economic crime fit into the tax ecosystem?

Economic crime is an illegal action committed by a perpetrator for a financial gain. Economic crime may either be perpetrated from inside an organisation or from outside an organisation. Internal perpetrators may include the management and/or employees. External economic crime perpetrators may include suppliers, customers, investors, debtors or crime syndicates.

The annual laundering of billions of dollars in organized crime worsens national debt problems because the large sums of money are then lost as tax revenue to that country's government. Global organized crime can have a damaging effect on political structures, especially fragile democracies and developing economies.

No economic crime offender will declare his/her ill-gotten gains from any economic crime to the tax authorities. Any economic crime, once detected, will be subject to a legal process and may even include legal prosecution in a court of law. Thus, to avoid such legal actions, the economic crime offender will do the utmost to cover his/her tracks to avoid detection. Economic crime offenders may be either informed or uninformed about the tax consequences of their illegal actions. All economic crime offences have financial implications, which in turn may have various taxation implications. The types of taxation mostly affected by economic crimes are Value-Added TAX (VAT), income tax, Employees' tax (PAYE), donations tax and Customs and excise duties (levied on the import of services or goods). An informed economic crime offender will understand and discount the taxation implications his/her economic crime may have. For the uninformed economic crime offender (typically an opportunistic offender) the tax implications his/her economic crime may have, will be a merely incidental consequence that was never even considered.

The tax ecosystem is sustained with the various tax revenues collected by the tax authorities worldwide on the financial transactions concluded on a daily basis such as the sales of services and goods, the importation of services and goods, online transactions, donations made and salaries and wages paid. All of these financial transactions are subject to one of more type of taxation. Taxation collected by a tax authority provide the income needed by governments to fund its operations of public goods and services. If less taxation is collected by a tax authority due to the presence of economic crime within an economy, the government will be forced either to cut its public spending or to borrow money to fund the shortfall in the government's annual income and expense budget. Thus, the impact of economic crime on the collection of tax revenue is real and poses a threat to the formal economy of any country.

An unregulated informal and shadow economy (where financial transactions are concluded outside the taxation net, such as economic crime offences which may include the smuggling of drugs, arms, vehicles or any other goods, such as counterfeit goods) places a huge burden on the formal economy where prices for services and goods will include VAT, if the vendor is a registered VAT vendor. In the informal and shadow economy there is no VAT levied on the prices of services or goods, which will create a price discrepancy between the prices for services and goods. Customers are price sensitive and may only consider the price of an item and not the issue of conducting ethical business and being tax compliant.

The following are some of the research questions that this focus areas will explore relating to economic crime in general in South Africa:

1. What measures can government implement to address economic crime in South Africa?
2. What measures are in place to address economic crime in South Africa?
3. What measures can the private sector implement to address economic crime?
4. What is the extent of economic crime in South Africa?
5. How can SARS address tax compliance about economic crime?
6. How is economic crime addressed internationally?
7. How does economic crime impact on sustainable economic growth and a sustainable tax revenue?
8. Is there any relationship between economic crime and tax revenue collection?
9. What are the causes for economic crime?
10. What are the characteristics of economic crime?
11. Financial crimes: Psychological, technological, and ethical issues.

Reading list:

- Refer to the vast literature on this topic compiled by the OECD: <https://www.oecd.org/tax/administration/> and <https://www.oecd.org/tax/crime/>
- Swanepoel, AP. 2013/ A financial and moral perspective of the impact of economic crime on taxation. Unpublished thesis, North-West University. Available at: <https://repository.nwu.ac.za/handle/10394/11694>

STAFF MEMBER

Prof AP Swanepoel (Tax)

Boela Swanepoel is an associate professor in the Department of Taxation. He joined Unisa in 1993 mainly working in the field of tax compliance. He holds a DPhil (Tax) from the North-West University, an MCompt (Auditing) from the University of South Africa and is a CA(SA). He has published on the audit risk approach and the audit process (*Die ouditrisikobenadering in die ouditproses*) as well as economic crimes, such as fraud and corruption.

Mr A Swanepoel (Tax)

Ari Swanepoel is a senior lecturer in the Department of Taxation and completed his master's study on the apportionment of input VAT of financial institutions. He joined Unisa in 1990 and mainly supervises in tax compliance. He holds an MCom (Taxation) from the University of Pretoria and is a CA(SA).

FOCUS AREA 3: DESIGNING FISCAL POLICIES FOR THE ENERGY TRANSITION

This focus area explores various fiscal policies for the energy transition. The global mandate to limit global warming through climate mitigation strategies per the Paris Agreement is reshaping the global energy mix away from fossil fuels like coal, oil and natural gas towards renewable energy sources. Fiscal policies can promote fairer, more climate resilient societies and contribute to sustainable development. They can play a role in the energy transition by encouraging more sustainable production and consumption patterns whilst simultaneously generating additional government revenue.

The sub-themes that can be pursued in this research focus area are:

- Fiscal policy instruments to reduce carbon emissions from the production and consumption of fossil fuels including carbon taxes, fossil fuel subsidy reform, renewable energy incentives etc.
- Comparative analysis of environmental fiscal policy instruments implemented in different jurisdictions.

- Conceptualising fiscal policy instruments that can capture emerging tax bases resulting from the energy transition.

Reading list:

- African Tax Administration Forum (ATAF). 2023. *Carbon taxation in Africa*. Available from: https://events.ataftax.org/index.php?page=documents&func=view&document_id=199
- Energy Institute. 2024. 2024 Statistical Review of World Energy. Available from: <https://www.energyinst.org/statistical-review>
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FOCUS AREA 4: TAX EDUCATION IN A SMART (4IR) WORLD AND BEYOND

To be relevant in the future of tax, the expansion of the competencies of tax authorities, tax professionals and citizens will need to be broadened. The role of the tax professional will change. Core competencies will still include technical knowledge of tax rules as well as a broader set of skills (Deloitte, 2021). These changes, coupled with the pressures from employers requiring graduates possess the necessary technical abilities (Castelyn, Bruce & Morgan, 2020), require universities and professional bodies to relook the competencies of the future. This has already resulted in new competency frameworks, such as the recently introduced CA2025 competency framework by the South African Institute for Chartered Accountants (SAICA, 2021). The new competency framework has revised the focus on technical competences to more intent on cultivating other competencies such as integrated thinking, enabling competences, and professional values and attitudes (de Clercq & Sawyer 2022).

Not only does tax education comprise the education tax professionals, as stated above, it also involves the education of citizens or more specifically the subset of tax paying citizens (taxpayers). Tax authorities around the world are becoming increasingly client centred with the result that taxpayer education has gained prominence (OECD, 2021). There are several challenges that are faced by tax authorities, especially those in developing countries, which ultimately impact on the resources available to improve the well-being of citizens, for example narrow tax bases, low revenue, and low tax moral. Given the increasing importance of taxpayer education as a mechanism to increase levels of compliance, studies in taxpayer education have also increased in importance (De Clercq & Sawyer, 2021).

Other than researching taxpayer education, changes in and affordances of technology also impact on the skills and requirements. Tax education can take many forms, not only learning in a formal setting, it also includes amongst others, reaching out to vulnerable citizens who have lack of access to tax administration. Taxpayer education initiatives include all types of communication - media, physical interaction, and virtual applications (OECD, 2021). One of the ways in which tax education can be approached is through the use of tax clinics which have benefits to both students pursuing a professional tax qualification as well as for the community in which the tax clinic is based.

Some of the sub-themes that can be pursued in this research focus area are:

- Tax education using tax clinics. This could include both the use of tax clinics in formal education, educating the community and collaboration with tax authorities.
- Research on the use of open educational resources and their application in formal and informal tax education.
- Research on collaboration between tax academics, financial industry and regulatory authorities, tax authorities and the community at large.
- Taxpayer education in the digital era
- Tax education strategies
- Building tax culture through education
- Conceptualisation of tax literacy and its relationship with financial literacy.
- The development of competency frameworks towards tax literacy.
- Measuring tax and financial literacy.

Suggested Reading list:

Tax education

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Open educational Resources

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- Marín, V.I., Zawacki-Richter, O., Aydin, C.H. *et al.* Faculty perceptions, awareness and use of open educational resources for teaching and learning in higher education: a cross-comparative analysis. *RPTEL* 17, 11 (2022). <https://doi.org/10.1186/s41039-022-00185-z>
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Neo is a senior lecturer in the Department of Taxation and holds an MCom (Taxation) from North-West University. Neo's study was on the evaluation of South Africa's controlled foreign company rules within the digital economy. She joined Unisa in 2022. Neo has published on tax clinics and her research interest includes graduate attributes, work integrated learning as well as aspects of taxation education.

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Lenatha Wentzel is a senior lecturer in the Department of Taxation and completed her master's study on investment incentives available to the manufacturing sector in South Africa. She joined Unisa in 2003 mainly working in company tax. Lenatha holds an MCom (Taxation) from the University of South Africa and is a CA(SA). She has published on incentives for the manufacturing sector of South Africa as well as on technology used in accounting education, focusing on taxation.

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Bernadene de Clercq is a full professor in the Department of Taxation and a NRF rated researcher. She holds a DCompt (Taxation) degree from the University of South Africa and is a CA(SA) and CFP® and a certified financial educator. She is part of the OECD/INFE Research Committee and chair of the Financial Education Competency working group of the South African Financial Education Committee. She is an Associate in the Centre on Household Assets and Saving (CHASM) based at the University of Birmingham, UK and an Associate Member of the Centre for Personal Financial Wellbeing at the Aston University.