

Department	Finance and Economics	
Discipline	Management Accounting	
Unisa niche areas (Decide on and state the Unisa niche area which best represents the focus of the proposed study)	<p>Niche area 1: Knowledge generation and human capital development in response to the needs of South Africa and the African continent</p> <p>Niche area 2: The promotion of democracy, human rights and responsible citizenship</p> <p>Niche area 3: Innovation and capacity building in science and technology</p> <p>Niche area 4: Economic and environmental sustainability</p>	
Research Focus Area	Environmental Costing and Management	
Supervision Team	Prof Breggie van der Poll	
Name Prof HM van der Poll E-mail: vdpolhm@unisa.ac.za	Academic Profile Prof Breggie joined Unisa in 2001. She is a professor in Management Accounting at the SBL with a doctorate in Financial Management Sciences. She has supervised several Master's and Doctoral students to completion. She has published articles in various accredited journals and delivered conference papers locally and internationally.	Capacity Up to 2 DBL students
Unit of Analysis Environmental Costing and Management	Research Focus <ul style="list-style-type: none"> • Environmental costing • Environmental footprints • Environmental cost accounting • Environmental costing using ABC 	
Reading: Subject Field	<ol style="list-style-type: none"> 1. Burritt, R. L., and Saka, C. (2006). Environmental management accounting applications and eco-efficiency: case studies from Japan. <i>Journal of Cleaner Production</i>, 14(14), 1262–1275 2. Burritt, R.L., and Schaltegger, S., (2010). Sustainability accounting and reporting: fad or trend? <i>Accounting, Auditing and Accountability Journal</i>, 23(7), 829-846. 3. Gray, R and Bebbington, J (2006). Environmental Accounting, Managerialism and Sustainability: Is the planet safe in the hands of business and accounting? Retrieved in May 2006 from st.andrews.ac.uk/management/csear/.../dps.sustain-envaccman.html 4. Jasch, C. (2003). The Use of Environmental Management Accounting (EMA) for Identifying Environmental Costs. <i>Journal of Cleaner Production</i>, 11, 667. 5. Jasch, C. (2006). How to Perform an Environmental Cost Assessment in one day. <i>Journal of Cleaner Production</i>, 14, 1194-1213. 6. Jasch, C. (2009). Environmental and material flow cost accounting. Principles and procedures. <i>Eco-efficiency in Industry and Science</i>, Springer Science and Business Media. 7. Fakoya, M.B. and van der Poll, H.M. (2012) The feasibility of applying material flow cost accounting as an integrative approach to brewery waste-reduction decisions, <i>African Journal of Business Management</i> 6(35): 9783-9789. 	

	<p>8. Van der Poll, H.M. (2015). Facilitating a greener environment through Management Accounting. <i>African Journal of Hospitality, Tourism and Leisure</i>, 4(Special edition) - (2015) ISSN: 2223-814X.</p> <p>9. Askham, T. and van der Poll, H.M. (2017). Water Sustainability of Selected Mining Companies in South Africa, <i>Sustainability</i>, 9, 957; doi:10.3390/su9060957</p> <p>10.Mbedzi, M., van der Poll, H.M. and van der Poll, J.A. (2018). An information framework for facilitating cost saving of environmental impacts in the coal mining industry in South Africa, <i>Sustainability</i>, Accepted for publication.</p>
<p>Reading:</p> <p>Research Approach and Methodology</p>	<p>You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of admission requirements at an institution, finding and selecting a topic is done by the candidate. No doubt when you decided to do a Master's or Doctoral study, you either had an idea in mind, 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. The expression of intent essay is therefore your initial documentation of the idea that has been refined into a real life problem relating to the chosen field of study. You therefore need to take the idea and narrow it down to a problem. This is followed by a brief review of recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient sources exist. As a start to the research process, you are therefore aiming to find a researchable problem. What you intend doing in your study to address the research problem will be the aim of your proposed study. The aim is then 'unpacked' into specific objectives.</p> <p>There should be sources available at your local library, but the following reading list will help you understand the research process and what will be required from you for Master's or Doctoral studies. Hofstee and Biggam's books are used by us as core texts for mostly Master's students, whereas Trafford and Leshem's book is a core text for doctoral students:</p> <p>Hofstee, E. 2006. Constructing a good dissertation: a practical guide to finishing a Master's, MBA or PhD on schedule. Johannesburg: EPE. (Available from the following website: www.exactica.co.za)</p> <p>Kumar, R. 2014. Research Methodology: A Step by Step Guide for Beginners. 4th Edition. Sage Publications, London.</p> <p>Yin, R., 2008. Case Study Research: Design and Methods, 4th edition. Sage Publications, London.</p> <p>Trafford, V & Leshem, S. 2008. Stepping stones to achieving your Doctorate. Berkshire, England: Open University Press</p> <p>A link to <i>Library guides</i> on Unisa's Library home page is another source of information. Obviously all the content and services in the alphabetical list of <i>Library guides</i> are only available to registered students, but you may find the guide on <i>Government Publications; How to search; How to write a literature review; and Postgraduate supervision</i> useful. The <i>Postgraduate supervision</i> guide contains a great deal of information that includes links to: completed Theses and dissertations under the ETD portal; referencing styles; and the 'Podcasts' tab links to YouTube. Search the aspects of the research process you would probably like to know more about on YouTube, for example: how to develop a good research topic; the literature review; academic writing; research methodology; etc. You will note that many of these YouTube videos are from academics at universities. The videos will obviously not replace the more detailed reading that you will need to do if your application is successful, but they provide a fair source of background information on the research process that should assist you in both the writing of the required essay and continuing with the study if your application is successful. Also, visit the NQF level descriptors on the SAQA website to differentiate between what is expected at NQF level 9 for a Master's study and level 10 for a Doctoral study.</p>

Resources: Scholar Community	Conferences: <ul style="list-style-type: none">• http://www2.leuphana.de/umanagement/projekte/eman/conferences/ Websites and interest groups <ul style="list-style-type: none">• https://www.globalreporting.org/Pages/default.aspx• http://www.theiirc.org/about/aboutwhy-do-we-need-the-iirc/• http://www.meti.go.jp/policy/eco_business/pdf/mfca%20guide20070822.pdf• http://www.oecd.org/
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