**Unisa - Department of Financial Accounting**  
2016 research focus areas of the department

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<tr>
<td>Research Focus Area</td>
<td>Accounting Education</td>
</tr>
<tr>
<td>(Contact person: Ms AA van Rooyen <a href="mailto:vrooyaa@unisa.ac.za">vrooyaa@unisa.ac.za</a>)</td>
<td></td>
</tr>
<tr>
<td>Supervision Team</td>
<td>Prof Kobus Jansen van Rensburg and Ms Annelien van Rooyen</td>
</tr>
<tr>
<td>Name</td>
<td>Available capacity in 2016</td>
</tr>
<tr>
<td>Prof JS Jansen van Rensburg</td>
<td>Two master students or one doctoral student</td>
</tr>
<tr>
<td>Ms AA van Rooyen</td>
<td>Two master students</td>
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</table>

**Model of supervision**  
Candidates will be allocated a supervisor but will be required to work independently within the requirements of higher degree studies.

**Selection criteria:**  
MPhil (Accounting Sciences) and DCom (Accounting)  
In addition to the admission criteria contained in the myChoice brochure, the acceptance of potential students is based on the following criteria:  
- Suitability and viability of the intended research;  
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You are therefore required to prepare a five-page expression of intent essay. This essay will be used to rank the applications based on the criteria stated in the first two bullets. The expression of intent essay must include the following:  
- Personal motivation to pursue studies in this topic (maximum 60 words)  
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- Short literature review (with text references using Harvard)  
- Potential contribution of the study  
- Research problem /research question  
- Proposed aim of the study  
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**Unit of Analysis**  
Accounting Education  
**Research Focus**  
- Distance education  
- Open distance learning (ODL)  
- Open distance e-learning (ODEL)  
- Use of technologies in Accounting education  
- Educational statistical analysis  
- ODL curriculum development

**Selection procedure**  
1. Apply for a student number - follow the steps outlined in http://www.unisa.ac.za/Default.asp?Cmd=ViewContent&ContentID=26708  
2. Apply for a space in one of the research focus areas by the dates stated using the online application process and attaching the essay of intent and other documentation requested.  
3. Staff members from the relevant registration support department review that you have provided the required information and that your qualifications meet the criteria for admission to the degree. Only complete and qualifying applications are sent to the relevant academic department for consideration.  
4. The departmental selection procedure takes place during December 2015 and January 2016. The selection process firstly ranks the applications of the candidates within each focus area, based on the criteria stated above, so the content and quality of the expression...
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<td>(Contact person: Ms AA van Rooyen <a href="mailto:vrooyaa@unisa.ac.za">vrooyaa@unisa.ac.za</a>)</td>
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<tr>
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<td>Prof Christo Cronjé, Prof Christa Wingard, Prof Tankiso Moloi and Mr Jan Bosman</td>
</tr>
<tr>
<td>Name</td>
<td>Academic Profile</td>
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<tr>
<td>Prof T Moloi</td>
<td>Tankiso Moloi is a professor in Financial Governance with a PhD in Finance and two Masters degrees, one in accounting and the other in financial management. He has published in various accredited journals on corporate governance and risk management related matters. He favours researching corporate governance and risk management related subjects.</td>
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| Unit of Analysis                   | **Research Focus**                          |
| Corporate and Integrated Reporting | • Interconnected reporting  
• Integrated reporting including sustainability reporting  
• Statutory reporting, e.g. mining industry, BEE  
• Contextual reporting  
• Critical perspectives on reporting  
• Financial performance reporting  
• Accounting theory/history |
| Selection procedure                | 1. Apply for a student number - follow the steps outlined in http://www.unisa.ac.za/Default.asp?Cmd=ViewContent&ContentID=26708  
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</table>
| Research Focus Area | International Financial Reporting Standards (IFRS)  
(Contact person: Ms AA van Rooyen vrooyaa@unisa.ac.za) |
| Supervision Team | Prof Carol Binnekade, Prof Debbie Scheepers and Mr Jan Bosman |

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<th>Name</th>
<th>Academic Profile</th>
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<td>Prof D Scheepers</td>
<td>Debbie Scheepers is a professor in Financial Accounting and a CA(SA) with a doctorate in the Accounting Sciences. She specialises in financial accounting, the System of National Accounts and Household net wealth measurement research. She has published from her research and is also the editor of Volume 2 of the first level textbook in Financial Accounting at Unisa.</td>
<td>One doctoral student and two master students</td>
</tr>
<tr>
<td>Prof CS Binnekade</td>
<td>Carol Binnekade is an associate professor in Financial Accounting and a CA(SA), and holds a MCom (Taxation) from UP. She has co-authored numerous accounting textbooks as well as acting as editor of an accounting textbook for many years. She is a co-supervisor in the department for MCompt/MPhil students in accounting sciences.</td>
<td>One master student</td>
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**Unit of Analysis**

**IFRS**

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<td>Fair value measurement</td>
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### Research Focus Area
- **Public sector financial efficacy**
  (Contact person: Ms AA van Rooyen vrooyaa@unisa.ac.za)

### Supervision Team
- Prof Deon Scott, Prof Frank Doussy and Mr Moses Hlongoane

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<tr>
<td>Prof Deon Scott</td>
<td>Deon Scott is an associate professor in Financial Accounting. He conducted his doctoral research in municipal financial efficacy. He has a special interest in public sector finance related issues. He published a number of articles and co-authored a number of related textbooks.</td>
<td>Up to three masters students and two doctoral students</td>
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<tr>
<td>Prof Frank Doussy</td>
<td>Frank Doussy is a professor in Financial Accounting. He has a special interest in public sector finance related issues with specific reference to the governance and financial reporting of schools. He published a number of articles and authored a number of textbooks on various aspects of Financial Accounting.</td>
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<tr>
<td>Mr Moses Hlongoane</td>
<td>Moses Hlongoane is a senior lecturer in Financial Accounting. He conducted his master’s research on extractive industries (accounting for exploration and evaluation expenditure by mining companies). He has a special interest in public sector finance related issues (financial reporting in schools). He is currently studying towards a doctoral in Accounting Science and has co-authored a grade 11 Accounting textbook.</td>
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### Unit of Analysis
- **Public Sector Financial Efficacy**

### Research Focus
- GRAP
- Municipal financial and accounting efficacy
- Public entity financial and accounting efficacy
- Public sector financial and accounting efficacy

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