Unisa - Management Accounting

2016 research focus areas of the department

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<tr>
<th>Department</th>
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<tbody>
<tr>
<td>Discipline</td>
<td>Management Accounting</td>
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<tr>
<td>Research Focus Area</td>
<td>Management Accounting, Financial Management and Control</td>
</tr>
<tr>
<td>Supervision Team</td>
<td>Prof Leoni Julyan, Mr Stephen Ndlovu</td>
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<tr>
<td>Name</td>
<td>Academic Profile</td>
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<tr>
<td>Prof L Julyan</td>
<td>Leoni Julyan is an associate professor in Management Accounting and a former Chair of the Department. Her doctoral study encompassed the suitability and applicability of the Balanced Scorecard to address the factors hampering delivery under one of the South African government's subsidised housing programs. She has co-authored three books containing questions and answers written to assist undergraduate students with their studies and she has published articles in scholarly journals.</td>
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<tr>
<td>Mr S Ndlovu</td>
<td>Stephen Ndlovu is a senior Lecturer in Management Accounting and the Honours coordinator of the Department. His Master's research was on competitive strategy in banking. He has been a contract lecturer and supervisor for master students in the fields of performance management and corporate financial strategy at the SBL for over 10 years.</td>
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Model of supervision

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

Selection criteria:

MPhil and PhD in Accounting Sciences

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;
- Adequate supervisory capacity and research expertise in the discipline or department;
- An approved selection procedure which is in line with Unisa’s policies on equality and diversity in the discipline or department.

You are therefore required to prepare a five-page expression of intent essay, including the list of references. 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)
- Topic
- Short literature review (with in-text references using Harvard)
- Research problem /research question
- Proposed aim of the study/objective
- Proposed methodology
- Potential contribution of the study
- List of references (use Harvard Referencing method)

Unit of Analysis

Research Focus

Management accounting and financial management tools and decisions

- 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)
- Capital structure decisions
- Financing tools and decisions appropriate to the strategic direction of the entity
- Portfolio management in enterprises

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
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 of intent essay is important. The focus areas indicate the expertise in the department, therefore applications in the focus areas tend to be considered before those applied for under “Other”. Where adequate supervision capacity exists, applications beyond the focus areas will be considered, especially where a high quality essay of intent indicates a suitable and viable topic and a supervisor with the expertise is available. The highest ranked applications are then reviewed for equality and diversity. The applications are therefore ranked to match the number of applications with the available supervision capacity and expertise, while taking equality and diversity into account.

5. Generally, you should be notified of the outcome of your application during February 2016. The notification will be done by staff from the relevant registration support department.

Documents to support the application in addition to the Expression of intent essay

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<td>• Work experience</td>
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<td>• Contact details</td>
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<tr>
<td>• Previous research, if any</td>
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Recommended reading

You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of admission requirements at an institution, finding and selecting a topic is done by the candidate. No doubt when you decided to do a Master’s or Doctoral study, you either had an idea in mind or you started reading to find one that is of interest to you. The expression of intent essay is therefore your initial documentation of the idea which has been developed into a rough topic in the chosen field of study. You therefore need to take the idea and review recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient sources exist. As part of the research process, you are aiming to find a research problem/question. What you intend doing in your study to address the research problem or answer the question (the objectives) will be the focus of your proposed study.

There should be sources available at your local library and the following reading list will help you understand the research process and what will be required from you for Master’s or Doctoral studies. Hofstee’s book is the prescribed book used by us for Master’s and Doctoral students, whereas Trafford and Leshem’s book is recommended for Doctoral students:

- 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).

A link to Library guides on Unisa’s Library home page is another source of information. Obviously all the content and services in the alphabetical list of Library guides are only available to registered students, but you may find the guide on Government Publications; How to write a literature review; and Postgraduate supervision useful. The Postgraduate supervision guide contains a great deal of information which 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 which should assist you both in the writing of the required essay and continuing with the study if your application is successful. Also visit the NQF level descriptors on the SAQA website http://www.saqa.org.za/docs/misc/2012/level_descriptors.pdf to differentiate between what is expected at NQF level 9 for a Master’s study and level 10 for a Doctoral study.
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<td>Management Accounting Education</td>
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<td>Research Focus Area</td>
<td>Management Accounting Education and Career Development</td>
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<tr>
<td>Supervision Team</td>
<td>Prof CC Shuttleworth</td>
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**Name**

Prof CC Shuttleworth  
Email: shutcc@unisa.ac.za

**Academic Profile**

Bienkie Shuttleworth is an associate professor in Management Accounting, but is currently seconded to the CAS Deanery. Her doctoral study encompassed inter alia financial literacy; financial information and financial decision making. She has co-supervised two completed Master’s students and is currently supervising four Master’s and one Doctoral student. She has written various accredited articles and presented a paper at the International SAAA conference on employability skills in management accounting. She also contributed a chapter to the CEMS book on Graduateness and Employability.

**Available capacity**

Up to one Master’s and one Doctorate

**Model of supervision**

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

**Selection criteria:**

**MPhil or PhD in (Accounting Sciences)**

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;
- Adequate supervisory capacity and research expertise in the discipline or department;
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- Topic
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- Potential contribution of the study
- Research problem /research question
- Proposed aim of the study/objective
- Proposed methodology
- List of references (use Harvard Referencing method)

**Unit of Analysis**

Management Accounting Education; Career opportunities and changing role of Management Accountants

**Research Focus**

- Accounting education in an ODL environment
- Employability skills
- Pervasive skills

**Selection procedure**

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### Documents to support the application in addition to the Expression of intent essay

One-page abbreviated CV including:
- Academic qualifications
- Work experience
- Contact details
- Previous research, if any

### Recommended Reading:

**Research Approach and Methodology**

You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of admission requirements at an institution, finding and selecting a topic is done by the candidate. No doubt when you decided to do a Master’s or Doctoral study, you either had an idea in mind or you started reading to find one that is of interest to you. The expression of intent essay is therefore your initial documentation of the idea which has been developed into a rough topic in the chosen field of study. You therefore need to take the idea and review recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient sources exist. As part of the research process, you are aiming to find a research problem/question. What you intend doing in your study to address the research problem or answer the question (the objectives) will be the focus of your proposed study.

There should be sources available at your local library and the following reading list will help you understand the research process and what will be required from you for Master’s or Doctoral studies. Hofstee’s book is the prescribed book used by us for Master’s and Doctoral students, whereas Trafford and Leshem’s book is recommended for Doctoral students. Suggested additional reading include the following:


A link to Library guides on Unisa’s Library home page is another source of information. Obviously all the content and services in the alphabetical list of Library guides are only available to registered students, but you may find the guide on Government Publications; How to write a literature review; and Postgraduate supervision useful. The Postgraduate supervision guide contains a great deal of information which 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 which should assist you both in the writing of the required essay and continuing with the study if your application is successful. Also visit the NQF level descriptors on the SAQA website http://www.saqa.org.za/docs/misc/2012/level_descriptors.pdf to differentiate between what is expected at NQF level 9 for a Master's study and level 10 for a Doctoral study.
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<td>Environmental Costing and Management</td>
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<td>Area</td>
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<tr>
<td>Supervision Team</td>
<td>Prof Breggie van der Poll</td>
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**Name**
Prof HM van der Poll

**E-mail:** vdpolhm@unisa.ac.za

**Academic Profile**
Breggie van der Poll 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. She has published articles in various accredited journals.

**Capacity**
Up to 3 Master's and 1 Doctoral student

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

**Selection criteria:**
- MPhil or PhD in (Accounting Sciences)

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**Unit of Analysis**
Environmental Costing and Management

**Research Focus**
- Environmental costing
- Environmental footprints
- Environmental cost accounting
- Environmental costing using ABC

**Selection procedure**
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