



COLLEGE OF ACCOUNTING SCIENCES FOCUS AREAS

2027

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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, as detailed in this document. This will assist you in choosing a research focus area that will be suitable for your higher degree journey. We wish you every success 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 the contact email addresses are set out below:

Discipline	Contact
Financial Accounting	FinAccResearch@unisa.ac.za
Management Accounting	ManAccResearch@unisa.ac.za
Auditing	AudResearch@unisa.ac.za
Taxation	TaxResearch@unisa.ac.za
Financial Intelligence (includes various focus areas in the disciplines of Management Accounting and Taxation as well as Financial Accounting)	ResearchFinInt@unisa.ac.za
Financial Governance (includes various focus areas in the disciplines of Financial Accounting and Auditing)	FinGovResearch@unisa.ac.za

2.2 Selection criteria

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

- Alignment of the intended research topic with the specific focus areas and research expertise in the discipline or department.
- Quality of the Expression of Intent Essay (also called a 'research outline', see details below);
- Suitability and viability of the intended research approach/methodology;
- An approved selection procedure that 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 a list of references.

You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of an institution's admission requirements, 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 the 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 starting point for the research process, you are aiming to identify 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.

Ethical Use of AI in Postgraduate Research

A Guide for Master's and Doctoral Students

 DO	 DON'T
1. Disclose AI use in your research process. Clearly state if and how AI tools (e.g., ChatGPT, Grammarly, translation tools) were used.	1. Don't conceal AI assistance. Failing to acknowledge AI use may be considered academic misconduct.
2. Use AI as a support tool, not a replacement. AI can assist with brainstorming, summarising, or clarifying—but you must lead the thinking and analysis.	2. Don't let AI write your thesis. Submitting AI-generated content as your own is unethical and unacceptable.
3. Critically evaluate AI outputs. Always verify facts, references, and logic from AI—treat it as a fallible assistant.	3. Don't blindly trust AI. AI can produce inaccurate, biased, or fabricated information ("hallucinations").
4. Protect your and others' data. Confidential data (e.g. interviews, transcripts) must not be uploaded into public AI tools.	4. Don't violate data protection laws. Sharing personal or sensitive research data with AI tools can breach ethics protocols.
5. Use AI to enhance academic writing responsibly. Tools like Grammarly or citation managers can be used for language clarity or referencing (but must be disclosed as in point 1).	5. Don't use AI to fabricate sources. AI sometimes invents references or quotes— NEVER include these in academic work.
6. Apply AI ethically in data analysis. Document your methods fully if using AI for coding, modelling, or analysis.	6. Don't use black-box AI methods without explanation. Your work must be transparent and reproducible.

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

1. Title
2. 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?
3. Significance of the study.
4. Aim and objectives of the study.
5. 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 the recommended articles to gain an understanding of each focus area and identify a topic 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 for searching 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 are registered as a student of Unisa, 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 department in which you are seeking to study through the research email address (refer to paragraph 2.2 in this document).

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 for 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. Still, 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.

6. 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. <i>Succeeding with your Master’s Dissertation: a step-by-step handbook. Fifth Edition.</i> Berkshire, England: Open University Press. • Hofstee, E. 2006. <i>Constructing a good dissertation: a practical guide to finishing a Master’s, MBA or PhD on schedule.</i> Johannesburg: EPE. (Available from the following website: http://www.exactica.co.za/book.php). • Leedy, P.D. and Ormrod, J.E. 2016. <i>Practical research: planning and Design.</i> 11th edition. New Jersey: Pearson Education, Inc. • Mouton, J. 2022. <i>How to succeed in your Master’s and Doctoral studies.</i> 2nd Ed. Pretoria: Van Schaiks. • Ryan, B, Scapens, R.W., & Theobald, M. 2002. <i>Research method and methodology in finance and accounting.</i> 2nd edition. London: Thomson. • Salkind, M.J. 2016. <i>Exploring research.</i> 9th Edition. Upper Saddle River, NJ: Pearson Education International. • Smith, M. 2020. <i>Research Methods in Accounting.</i> 5th Edition. London: SAGE Publications Ltd. • Trafford, V., & Leshem, S. 2008. <i>Stepping stones to achieving your Doctorate: By focusing on your viva from the start.</i> Berkshire, England: Open University Press. There are also some very good videos available on YouTube – for example • Writing the research proposal https://www.youtube.com/watch?v=SFMi6gorFrI&list=PL3Osqx5fQ6ieEjVjuTwVEP-fuuyBn56iC • Research writing https://www.youtube.com/watch?v=SFMi6gorFrI&list=PL3Osqx5fQ6ieEjVjuTwVEP-fuuyBn56iC • Research Conceptualisation: https://www.youtube.com/watch?v=E0udavx9pKI

7. PhD Essays ONLY: 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](https://www.saqa.org.za/level-descriptors-for-the-south-african-national-qualifications-framework/) 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, R.W. 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/>

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

2.3 Documents to support your application

1. The Expression of Intent Essay (research outline) ([refer Guidelines for Research Outline Form for prospective Master's & Doctoral students](#))

One-page abbreviated CV including:

- Academic qualifications
 - Work experience
 - Contact details
 - Previous research (if any)
2. Your **academic record/transcripts** for undergraduate as well as postgraduate qualifications, *even if you had previously studied through Unisa*.
 3. **International students** should obtain a South African Qualifications 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 Intent 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 Intent.

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.

2.6 MCompt Applications and Programme-Specific Guidance

Prospective students who wish to pursue an MCompt should contact the relevant departmental M&D coordinator for guidance before applying. MCompt opportunities may be limited, programme-specific, or linked to approved structured projects. Where a specific programme or partner project provides separate directions, such as projects for SIU employees, applicants must follow those directions.

2.7 Why focus areas?

Each focus area should, where applicable and available, provide sufficient guidance on its rationale, sub-themes, possible research questions, recommended readings, and the expected scope of work at the relevant degree level. The level of detail may differ between departments and focus areas as supervisory capacity, methodology and programme requirements differ.

The general calibration framework below provides broad guidance for distinguishing the expected scope, methodology and contribution across the MCompt, MPhil and PhD levels. It should be read as indicative guidance and applied together with the specific departmental focus area information.

DEGREE-LEVEL TOPIC CALIBRATION: General Framework

Research dimension	MCompt 10,000–15,000 words PLUS Modules with Research Components	MPhil 25,000–45,000 words	PhD 40,000–100,000 words
Research problem scope	A bounded procedural, legal, or administrative problem within the South African tax system. Answerable with a defined dataset or doctrinal/document analysis without requiring theoretical innovation.	A complex analytical problem examining causes, effects, or comparative solutions across populations or jurisdictions. Requires original empirical or structured comparative investigation.	A frontier-level problem demanding theoretical innovation or systemic policy redesign. The answer must advance the international scholarly debate.
Research question type	Descriptive or evaluative: What is the current state of X? How effective is Y? What are the compliance implications of Z for a defined population?	Analytical or comparative: Why does X occur? What are the determinants of Y? How does South Africa's approach to Z compare with peer jurisdictions?	Generative or transformative: How should X be redesigned? What theoretical framework best explains Y? What systemic conditions produce Z?
Methodology expected	Single method: doctrinal analysis; documentary analysis of SARS publications, legislation, or case law. No primary data collection (surveys, interviews) should be considered. Justification required; novelty not required.	More sophisticated design: qualitative OR quantitative — not mixed-methods. Comparative doctrinal analysis across multiple jurisdictions; systematic literature review with a structured analytical framework; survey or interview study with a defined population. Paradigm explicitly justified.	Rigorous international standard: original theoretical synthesis; multi-country comparative institutional analysis; large-scale quantitative modelling. The methodology itself may be a contribution.
Contribution claim	Practical and local: identifies a specific gap in South African law or practice and makes actionable recommendations for SARS or practitioners. No requirement to advance international theory.	Empirical and analytical: contributes original findings to the South African or regional literature and identifies implications for policy or theory beyond simple description.	Internationally significant: advances theoretical understanding at the frontier; produces findings that international scholars recognise as new knowledge; meets peer-review publication standards.

INTELLECTUAL FOUNDATIONS: POSITIONING YOUR RESEARCH IN THE GLOBAL AND AFRICAN CONTEXT

Why is this relevant?

A research degree in accounting sciences is not only a technical exercise in legal analysis or empirical data collection. It is an opportunity to contribute to a global conversation about how accounting systems should work — and to do so from a distinctly South African and African vantage point. The departments' focus areas are deliberately designed to engage with that conversation: they address problems that matter in South Africa while engaging in dialogue with international scholarship, global policy frameworks, and continental development agendas.

This section sets out the intellectual foundations that all students — regardless of focus area, degree level, or methodology — are expected to engage with before narrowing into their specific topic. Reading these materials will help you answer the question that every examiner,

every supervisor, and every peer reviewer will implicitly ask of your work: *why does this matter, and where does it fit in the world?*

The answer to that question has two parts. The first is **global**: your research should be aware of and positioned in relation to the major international frameworks reshaping how governments, societies, and industries think about technology, human flourishing, and the future of work. The second is **local**: your research must be grounded in the policy documents, institutional reports, and continental agendas that define the South African and African context in which your findings will be applied. Neither part is sufficient on its own. Research that is globally fluent but locally unanchored produces recommendations that cannot be implemented. Research that is locally detailed but globally unaware, produces findings that the international scholarly community cannot engage with.

The readings and documents listed below form the common intellectual infrastructure of the department's research programmes. They are not an optional background. They are the frameworks within which your study must be situated.

Global Frameworks — The World Your Research Speaks To

The following three frameworks (four if your study relates to taxation) collectively describe the transformation of societies, industries, and education systems in the era of advanced digital technology and human-centered innovation. Taken together, they define the global context in which systems, administrations, and practitioners are operating and must continue to operate. Your task as a researcher is to understand the frameworks well enough to explain, in your own study, why your specific research question matters within them.

1.	Society 5.0
2.	Industry 5.0
3.	Education 4.0
4.	Taxation 3.0 (relating to focus areas in taxation)

Society 5.0

Society 5.0 is Japan's national vision for a "human-centred society" in which advanced technologies — artificial intelligence, big data, the Internet of Things, and robotics — are deployed not merely to increase industrial efficiency but to solve social problems and improve the quality of life for all people. First articulated in Japan's Fifth Science and Technology Basic Plan in 2016, it represents a deliberate response to the limitations of Industry 4.0, which prioritised technological and economic optimisation without adequately addressing social inequality, exclusion, and environmental sustainability. Society 5.0 insists that technology must serve people, not the other way around.

Core readings:

Foundational and policy texts

Japan's Cabinet Office Council for Science, Technology and Innovation originally articulated Society 5.0 in the Fifth Science and Technology Basic Plan in 2016, formally presenting it as a national strategy for a "Super Smart Society." The Cabinet Office website remains the primary institutional reference: https://www8.cao.go.jp/cstp/english/society5_0/index.html

Deguchi, A. et al. 2020. "What is Society 5.0?" In: *Society 5.0: A People-centric Super-smart Society*. Springer, Singapore. https://doi.org/10.1007/978-981-15-2989-4_1 — This is one of the most cited academic expositions of the concept, produced by the Hitachi-UTokyo Laboratory joint research programme. The full edited volume (Hitachi-UTokyo Laboratory, 2020, open access via Springer) explores Society 5.0 through engineering, economics, psychology, and philosophy, and characterises it around three key phrases: data-driven society, knowledge-intensive society, and non-monetary society.

Fukuda, K. 2020. Science, technology and innovation ecosystem transformation toward Society 5.0. *International Journal of Production Economics*, 220: 107460. <https://doi.org/10.1016/j.ijpe.2019.07.033> — A frequently cited peer-reviewed paper that models what a science, technology and innovation ecosystem looks like under Society 5.0 conditions, useful for understanding how the concept intersects with economic productivity and innovation governance.

Önday, O. 2019. Japan's Society 5.0: Going beyond Industry 4.0. *Business and Economics Journal*, 10(2): 1–6 — A compact, accessible introduction to Society 5.0 that situates it explicitly in relation to Industry 4.0 and is widely used in the literature as an entry point for non-specialist readers.

Scholarly engagement and critique

Carayannis, E.G. and Morawska-Jancelewicz, J. 2022. The futures of Europe: Society 5.0 and Industry 5.0 as driving forces of future universities. *Journal of the Knowledge Economy*, 13(4): 3445–3471. <https://doi.org/10.1007/s13132-021-00854-2> — Open access. This is one of the most substantive papers examining how Society 5.0 and Industry 5.0 reshape the role of universities, arguing that digitalisation in these frameworks opens new possibilities for universities as drivers of social innovation.

Roblek, V. et al. 2020. Society 5.0: Balancing of Industry 4.0, economic advancement and social problems. *Kybernetes* (Emerald). <https://doi.org/10.1108/k-12-2019-0858> — Develops an integral model of corporate social responsibility aligned with Society 5.0's emphasis on resolving social problems through technology, useful for understanding the governance and ethics dimensions.

Industry 5.0

Industry 5.0 is the European Commission's 2021 framework for redefining industrial activity around three pillars: human-centricity, sustainability, and resilience. It complements rather than replaces Industry 4.0 by insisting that the gains of automation and digital production must be channelled toward human well-being and environmental sustainability — shifting the focus from shareholder to stakeholder value. It places the well-being of the worker at the centre of the production process and demands that industrial systems be designed to be resilient to disruption, including climate change and geopolitical shocks.

Core readings:

Foundational policy text (essential)

Breque, M., De Nul, L. and Petridis, A. 2021. *Industry 5.0: Towards a Sustainable, Human-centric and Resilient European Industry*. Luxembourg: Publications Office of the European Union / European Commission Directorate-General for Research and Innovation.

<https://doi.org/10.2777/308407> — This is the originating policy document, published by the European Commission in January 2021. It is the defining reference for Industry 5.0's three pillars — human-centricity, sustainability, and resilience — and explicitly repositions the industrial paradigm from shareholder to stakeholder value.

Scholarly development

Carayannis, E.G. and Morawska-Jancelewicz, J. 2022 (cited above under Society 5.0) — The same article addresses Industry 5.0 alongside Society 5.0 and remains one of the most useful single paper for engaging both concepts together in a higher education and research context.

Xu, X., Lu, Y., Vogel-Heuser, B. and Wang, L. 2021. Industry 4.0 and Industry 5.0 — inception, conception and perception. *Journal of Manufacturing Systems*, 61: 530–535. <https://doi.org/10.1016/j.jmsy.2021.10.006> — Addresses directly whether Industry 5.0 is a continuation of or departure from Industry 4.0, a conceptual clarification useful for anyone framing research within these paradigms.

Maddikunta, P.K.R. et al. 2022. Industry 5.0: A survey on enabling technologies and potential applications. *Journal of Industrial Information Integration*, 26: 100257. <https://doi.org/10.1016/j.jii.2021.100257> — A comprehensive survey of Industry 5.0's enabling technologies (collaborative robots, AI, IoT, big data), widely used as a reference for the technological dimension of the paradigm.

Education 4.0

Education 4.0 is the World Economic Forum's framework for transforming education systems to meet the demands of the Fourth Industrial Revolution and the increasingly automated, AI-augmented world of work. It identifies eight core transformations required in learning systems, centred on personalised, self-paced, and project-based learning; the integration of digital tools and AI; and the cultivation of curiosity, creativity, critical thinking, collaboration, and global citizenship alongside technical competencies. Education 4.0 explicitly addresses the risk that educational transformation driven by technology will deepen existing inequalities if access to digital tools and connectivity is not equitable.

Core readings:

Foundational policy texts

World Economic Forum. 2023. *Defining Education 4.0: A Taxonomy for the Future of Learning*. Geneva: WEF. Available at: <https://www.weforum.org/publications/defining-education-4-0-a-taxonomy-for-the-future-of-learning/> — The WEF's own definitional document, presenting the Education 4.0 taxonomy of skills, attitudes, and values needed for future economies. The authoritative starting point for any engagement with the concept.

World Economic Forum. 2022. *Catalysing Education 4.0: Investing in the Future of Learning for a Human-centred Recovery*. Geneva: WEF. Available at: https://www3.weforum.org/docs/WEF_Catalysing_Education_4.0_2022.pdf — The operational companion to the taxonomy, examining how Education 4.0 can be implemented across different national contexts, with attention to Africa and developing economies.

World Economic Forum. 2024. *The Future of Learning: AI is Revolutionising Education 4.0*. Geneva: WEF. Available at: <https://www.weforum.org/stories/2024/04/future-learning-ai->

[revolutionizing-education-4-0/](#) — A recent WEF white paper on Education 4.0, focused specifically on AI's role in transforming learning systems. Directly relevant to FA3's engagement with GenAI in tax education and professional formation.

Tax Administration 3.0

Tax Administration 3.0 is the OECD's Forum on Tax Administration vision for the future of revenue administration, published in 2020 at the request of FTA Commissioners. Its central idea is that tax compliance should become a "seamless and frictionless" process, embedded in taxpayers' natural digital systems — their payroll, accounting software, point-of-sale systems, and business platforms — rather than a periodic, separate burden requiring manual filing. This vision is built on six building blocks: digital identity, taxpayer touchpoints, data management and standards, tax rule management and application, new skill sets, and governance frameworks. Refer to the **Department of Taxation's** documentation for a more detailed discussion of this framework.

Using These Frameworks Together — A Note on Positioning

Reading these materials provides the intellectual scaffolding for a specific study. The scaffolding itself is not the contribution—the study is. The goal is not to write a dissertation/thesis about Society 5.0 or Tax Administration 3.0, but to write a dissertation/thesis about a specific South African or African problem that is situated, in its rationale and literature review, within an awareness of the global conversation those frameworks represent.

In practical terms, this means:

Your **Chapter 1 (Introduction and Background)** should be able to answer: *What global framework or trend makes this research problem urgent or significant now?* For example: a study of SARS's auto-assessment errors is not just a South African administrative law problem — it is a specific instance of the global challenge that both Tax Administration 3.0 and Society 5.0 identify: ensuring that the human values of fairness, accountability, and access are not sacrificed in the drive for digital efficiency.

The **literature review** should situate South African and African sources alongside international ones. For example: a study on tax literacy among informal traders should know what the OECD and WEF say about fiscal citizenship and Education 4.0, what SARS's education strategy says about its own approach, and what the African Tax Administration Forum (ATAF)'s African Tax Outlook reveals about revenue administration in peer countries — before arriving at the specific gap a study addresses.

The conclusion and recommendations should be able to answer: What does this study contribute, and for whom? The most valuable studies produce findings that are simultaneously relevant to various stakeholders, such as SARS, the National Treasury, ATAF, and the international scholarly conversation. That ambition does not require a PhD — it requires that even an MCompt student knows enough about the global context to write a conclusion that speaks beyond the immediate technical finding.

2.8 Summary of focus areas per department



FIND YOUR RESEARCH HOME

Explore the College's research landscape before selecting the department that best aligns with your proposed postgraduate study.



AUDITING

Advancing governance, assurance and accountability.

- Governance and oversight
- Internal auditing
- External auditing
- Forensic auditing
- Cybersecurity and IT governance
- Sustainability assurance

See Section 3



FINANCIAL ACCOUNTING

Enhancing financial reporting, corporate transparency and capital market confidence.

- Financial reporting
- IFRS and reporting systems
- Capital markets and corporate reporting
- Integrated reporting
- ESG and sustainability reporting
- Voluntary reporting frameworks

See Section 4



FINANCIAL GOVERNANCE

Strengthening financial management and governance across the public sector.

- Public sector financial governance
- Municipal financial governance
- IPSAS and reporting
- Governance and management systems
- Public entity governance
- Digital governance and 4IR

See Section 5



FINANCIAL INTELLIGENCE

Combating financial crime and improving organisational resilience through intelligence and analytics.

- Financial crime and anti-money laundering
- Financial intelligence and analytics
- Stakeholder communications
- SMMEs and entrepreneurship
- Fraud prevention and detection
- 4IR and digitalisation

See Section 6



MANAGEMENT ACCOUNTING

Supporting strategic decision-making, organisational performance and sustainable value creation.

- Performance management and measurement
- Strategic cost management
- Financial management
- Sustainability and environmental accounting
- Financial literacy
- ESG and integrated reporting

See Section 7



TAXATION

Promoting effective tax systems, compliance and fiscal sustainability.

- Tax administration and compliance
- Tax policy and fiscal policy
- Tax literacy and fiscal citizenship
- Digital taxation
- Tax, economic crime and financial integrity
- Tax education and the future of taxation

See Section 8

CROSS-CUTTING RESEARCH THEMES

 Artificial Intelligence

 Digital Transformation

 Sustainability and ESG

 Ethics and Governance

 Financial Literacy

 Entrepreneurship and SMMEs

 Public Value and Development Finance



CHOOSING THE MOST APPROPRIATE DEPARTMENT

1 Review all areas in detail.

We encourage you to review the research focus areas presented for all six departments before deciding where to apply.

2 Match your primary focus.

Identify the department whose disciplinary perspective, theoretical foundation and research methodology best align with the primary focus of your proposed study.

3 Interdisciplinary topics.

If your topic spans more than one department, choose the department that provides the most appropriate academic home and expertise.

4 Seek guidance if unsure.

If you remain uncertain, contact the relevant departmental M&D Coordinator for guidance before submitting your application.



Take the time to explore all departments – this will help you make an informed choice and find the best environment for your research success.

3. Department of Auditing

3.1 Background

The Department of Auditing has 11 research focus areas. There is limited supervisory capacity and the number of students who apply annually underscores the importance of prospective students submitting high-quality applications.

3.2 Research focus areas

#	Research focus area name	Contact person
1	Sustainability governance, reporting and assurance practices	Prof Elza Odendaal odendem@unisa.ac.za
2	Energy transition governance	Prof Roshelle Ramfol ramfor@unisa.ac.za
3	The role of small and medium audit practices in governance	Prof Elza Odendaal odendem@unisa.ac.za
4	The role of public sector/Auditor-General reporting in governance	Prof Elza Odendaal odendem@unisa.ac.za
5	The role of non-financial assurance in governance	Prof Elza Odendaal odendem@unisa.ac.za
6	The role of combined assurance and governance oversight in governance	Prof Elza Odendaal odendem@unisa.ac.za
7	The role of external auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za
8	The role of internal auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za
9	The role of forensic auditing in governance	Prof Elza Odendaal odendem@unisa.ac.za
10	IT governance and Cyber Security	Prof Lethiwe Nzama-Sethole nzamall@unisa.ac.za
11	Complexity	Dr Sani Gildenhuys gildejh@unisa.ac.za

Research focus areas: supervision teams

Research focus area 1: Sustainability governance, reporting and assurance practices

Prof Lethiwe Nzama-Sithole

nzamall@unisa.ac.za

Lethiwe holds a PhD in Auditing from the University of Johannesburg and is a Certified Internal Auditor (CIA).

Ms Genev   Richard

richag@unisa.ac.za

Genev   holds an MPhil from Unisa and is a Chartered Accountant (SA) (CA(SA)).

<mailto:richag@unisa.ac.za>

Research focus area 2: Energy transition governance

[Prof Roshelle Ramfol](mailto:ramfor@unisa.ac.za)

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.

Research focus area 3: The role of small and medium audit practices in governance

Prof Lethiwe Nzama-Sithole nzamall@unisa.ac.za Lethiwe holds a PhD in Auditing from the University of Johannesburg and is a Certified Internal Auditor (CIA).
Dr Edward Hlakudi hlakure@unisa.ac.za Edward holds a PhD from Unisa and is a CA(SA).
Ms Annerie Botha bothaa1@unisa.ac.za Annerie holds an MCompt from Unisa and is a CA(SA).

Research focus area 4: The role of public sector/Auditor-General reporting in governance

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)).
Prof Lethiwe Nzama-Sithole nzamall@unisa.ac.za Lethiwe holds a PhD in Auditing from the University of Johannesburg and is a Certified Internal Auditor (CIA).
Prof Audrey Legodi elegodah@unisa.ac.za Audrey holds a PhD from UNISA and is a Registered Government Auditor (RGA).
Dr Aneetha Sukhari sukhaar@unisa.ac.za Aneetha holds a PhD from the University of Johannesburg and is a CA(SA).

Research focus area 5: The role of non-financial assurance in governance

Prof Lethiwe Nzama-Sithole nzamall@unisa.ac.za Lethiwe holds a PhD in Auditing from the University of Johannesburg and is a Certified Internal Auditor (CIA).
Dr Ilse Morgan morgai@unisa.ac.za Ilse holds a PhD from Unisa and is a Certified Internal Auditor (CIA).
Ms Genev�� Richard richag@unisa.ac.za Genev�� holds an MPhil from Unisa and is a CA(SA).

Research focus area 6: The role of combined assurance and governance oversight in governance

Prof Lethiwe Nzama-Sithole nzamall@unisa.ac.za Lethiwe holds a PhD in Auditing from the University of Johannesburg and is a Certified Internal Auditor (CIA).
Prof Marianne van Staden vstadjm@unisa.ac.za Marianne holds a PhD from the University of Pretoria and is a CA(SA).
Dr Ilse Morgan morgai@unisa.ac.za Ilse holds a PhD from Unisa and is a CIA.
Dr Shan Malan malans@unisa.ac.za Shan holds a PhD from Unisa and is a CA(SA).

Ms Sameera Abed abeds@unisa.ac.za Sameera holds an MCompt from Unisa and is a CA(SA).
Ms Adele de Preez Dpreeam@unisa.ac.za Adele holds an MPhil from Unisa and is a CA(SA).

Research focus area 7: The role of external auditing in governance

Prof Elza Odendaal odendem@unisa.ac.za Elza holds a DCom (Auditing) from the University of Pretoria and is a CA(SA).
Dr Charlene Roets roetsc@unisa.ac.za Charlene holds a PhD from the University of Pretoria and is a CA(SA).
Ms Jurika Groenewald groenj@unisa.ac.za Jurika holds an MPhil from Unisa and is a CA(SA).

Research focus area 8: The role of internal auditing in governance

Prof Cameron Modisane modistc@unisa.ac.za Cameron holds a PhD from North-West University, is a CISA and ISAP(SA).
Prof Lethiwe Nzama-Sithole nzamalla@unisa.ac.za Lethiwe holds a PhD from the University of Johannesburg and is a CIA.
Prof Audrey Legodi elegodah@unisa.ac.za Audrey holds a PhD from UNISA and is an RGA.
Dr Ilse Morgan morgai@unisa.ac.za Ilse holds a PhD from Unisa and is a CIA.
Ms Mariska Edwards edwarm@unisa.ac.za Mariska holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.
Ms Desiree Sebastian sebasd@unisa.ac.za Desiree holds an MPhil (Internal Auditing) from the University of Pretoria and is a CIA.
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.

Research focus area 9: The role of forensic auditing in governance

Dr Sani Gildenhuys gildejh@unisa.ac.za Sani holds a PhD from Unisa and is a CA(SA) and Certified Fraud Examiner (CFE). <i>Future students will only be accepted if the forensic-related research topic of the student can be linked to the field of complexity (see separate research focus area).</i>
Mr Stephen Hlongwane hlongsp@unisa.ac.za Stephen holds an MPhil (Fraud Risk Management) from the University of Pretoria and is a CFE.
Ms Lerato Sebetlela sebetl@unisa.ac.za Lerato holds an MBA from Management College of Southern Africa.

Research focus area 10: IT governance and Cyber Security

Prof Lethiwe Nzama-Sithole

nzamall@unisa.ac.za

Lethiwe holds a PhD in Auditing from the University of Johannesburg and is a Certified Internal Auditor (CIA).

Research focus area 11: Complexity

Complexity science studies how simple parts come together to create surprising, unpredictable wholes. Think of a flock of birds - no single bird controls the beautiful, flowing patterns you see, yet somehow thousands of individual decisions create coordinated movement. This same principle applies to ecosystems, countries, markets, cities, social movements, innovation networks, organisations, families, teams, individuals, and even our thoughts.

Unlike traditional research that breaks things down into parts, complexity science looks at the connections, relationships, and emergent patterns that arise when many elements interact. It's particularly powerful for understanding messy, real-world problems that don't have clear-cut solutions.

Complex adaptive systems share key characteristics, such as many interconnected parts that influence each other; self-organisation and the emergence of patterns without central control; adaptation as the system learns and changes over time; non-linearity where small changes can have big effects, and big efforts sometimes produce little change depending on whether a tipping point has been reached.

Complexity thinking can illuminate persistent challenges across multiple domains:

- **Managerialism, Disjointed Systems, Leading Teams in Complex Environments:** Traditional management assumes predictable cause-and-effect relationships, but real organisations are complex adaptive systems. Traditional leadership models also assume leaders can control outcomes, but complexity science suggests a different approach. Research might explore why management initiatives often fail, how bureaucratic systems evolve, or why systems are disjointed and unable to achieve their intended results. Research might also explore distributed leadership, how to foster innovation in teams, or how to lead effectively in uncertain and ambiguous environments.
- **Fraud, Corruption, Deviant Behaviour and Ethics:** Why is there a worldwide pandemic of financial crime? Why do traditional crime deterrents fail? How do harmful behaviours spread through organisations or communities? Why do some groups develop toxic cultures while others thrive? When many people make individual ethical choices, what emerges at the system level? How do good intentions sometimes create harmful outcomes? Research could investigate alternative deterrents for financial crime,

examine how individual actions cascade into system-wide problems, or how positive deviance can drive beneficial change. Research might also examine ethical decision-making in complex organisations or how moral systems evolve.

Complexity can be researched using different research approaches. Our research focus area encourages interdisciplinary research, combining insights from accounting sciences, social sciences, technology, management, law, and more. We also favour methodological diversity:

- **Qualitative methods:** To deeply understand lived experiences within complex systems, using approaches such as in-depth interviews, focus groups and case studies to capture the rich, contextual realities of how people navigate and make sense of complexity in their everyday lives.
- **Experimentation:** To rigorously test how specific changes and interventions affect system behaviour, employing both small-world controlled laboratory settings and large-world simulation experiments to understand cause-and-effect relationships within complex adaptive systems.
- **Action research:** To actively engage stakeholders as co-researchers and partners in the inquiry process, creating collaborative investigations that simultaneously generate knowledge and drive meaningful change within the systems being studied.
- **Mixed methods:** To capture both quantitative patterns and qualitative meanings, combining statistical analysis with interpretive approaches to provide comprehensive insights into how complex systems function and evolve (PhD research only).
- **Simulations and modelling:** To explore system dynamics over time, using computational approaches such as agent-based modelling and network analysis to test scenarios and understand emergent behaviours in complex systems (PhD research only, for candidates with prior programming experience and/or strong foundations in statistics and mathematics).

Rather than seeking single causes or universal solutions, complexity research embraces uncertainty and ambiguity, looks for patterns rather than predictions, values context and local knowledge, focuses on relationships and interactions and seeks to understand rather than control. The goal is not to make complex systems simple, but to develop better ways of working with and within complexity - skills increasingly valuable in our interconnected, rapidly changing world. If you're interested in tackling real-world complexity where questions matter more than quick answers, this is your opportunity to make a difference.

Supervision team

Dr Sani Gildenhuys

gildejh@unisa.ac.za

Sani holds a PhD from Unisa and is a CA(SA) and Certified Fraud Examiner (CFE).

Ms Klarisssa Engelbrecht
engelk@unisa.ac.za
 Klarissa holds an MCom (Informatics) from the University of Pretoria.

4. Department of Financial Accounting

4.1 Introduction

The Department of Financial Accounting has 9 research focus areas. Across these research focus areas, the department has 20 staff members who are, inter alia, responsible for supervising master's and doctoral students. There is limited supervisory capacity and the number of students who apply annually underscores the importance of prospective students submitting high-quality applications.

4.2 Focus Areas

Focus area name	Contact person:
Financial Reporting, Accounting Education, Non-Financial Reporting	Dr Karabo Siyila FinAccResearch@unisa.ac.za

Sub-focus area	Contact person
Accounting Education	Prof Sedzani Musundwa Musunfs@unisa.ac.za Dr Odette Swart (Department of Financial Intelligence) swarto@unisa.ac.za Prof Masibulele Phesa (Department of Financial Intelligence) phesam@unisa.ac.za
Student support and co-curricular studies	Prof Sedzani Musundwa musunfs@unisa.ac.za
Fourth Industrial Revolution and digitalisation	Prof Babalwa Ceki Ntoyab@unisa.ac.za Dr Odette Swart (Department of Financial Intelligence) swarto@unisa.ac.za
Feminist, Womanist, Bosadi Theorisation	Prof Sedzani Musundwa Musunfs@unisa.ac.za
Capital Markets and Corporate Reporting	Prof Mbalenhle Khatlisi Ezulumm@unisa.ac.za Dr Karabo Siyila Siyilkj@unisa.ac.za Prof Chikutuma Chikucn@unisa.ac.za Dr Leana Esterhuyse (Department of Financial Intelligence) esterl@unisa.ac.za

Sub-focus area	Contact person
Integrated Reporting, Corporate Social Responsibility, Sustainability, and other voluntary reporting frameworks.	Prof Mbalenhle Khatlisi Ezulumm@unisa.ac.za Karabo Siyila Siyilkj@unisa.ac.za Prof Chikutuma Chikucn@unisa.ac.za
Policy management & Governance Governance & management systems	Dr Prince Chukwuneme Enwereji Enwerpc@unisa.ac.za Dr Karabo Siyila Siyilkj@unisa.ac.za
Critical and Social Accounting	Prof Sedzani Musundwa Musunfs@unisa.ac.za
Financial Markets & Institutions, Corporate Finance, Risk Management	Dr Tafirei Mashamba Mashat1@unisa.ac.za

4.3 Focus areas description and supervision teams

Supervision team	Academic profile
Booi, Vuyo booivh@unisa.ac.za	Mr Vuyo Booi holds an MCom from the University of Johannesburg and is a CA(SA). Focus area: Sustainability reporting.
Ceki, Babalwa ntoyab@unisa.ac.za	Prof 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.
Chikutuma, Chisinga Chikucn@unisa.ac.za	Prof Chisinga Chikutuma holds a PhD from the University of South Africa. Focus area: Integrated Reporting and non-financial reporting.
Dry, Rika vzylhj@unisa.ac.za	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, and ODEL.
Eysele, Andre eysele@unisa.ac.za	Mr Andre Eysele holds an MCompt from the University of South Africa and is a CA (SA). Focus area: Integrated reporting.
Hlongoane, Moses Hlongmt@unisa.ac.za	Dr Moses Hlongoane holds a PhD from the University of South Africa. Focus area: School governance and finance, accounting education.

Supervision team	Academic profile
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.
Khatlisi, Mbalenhle ezulumm@unisa.ac.za	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.
Dr Tafirei Mashamba mashat1@unisa.ac.za	Dr T. Mashamba holds a PhD in Finance from the University of KwaZulu-Natal. Focus area: Financial Markets & Institutions, Fintech, Corporate Finance, Risk Management
Maraisane, Phomolo Maraip1@unisa.ac.za	Mr Phomolo Maraisane holds an MPhil from the University of South Africa. Focus area: Capital markets.
Mahomed, Naseeha mahomn@unisa.ac.za	Dr Naseeha Mahomed holds a PhD from Wits and is a CA(SA). Focus area: IFRS
Mohamed, Yasien Mohamy@unisa.ac.za	Mr Yasien Mohamed holds an MCom from the North- West University. Focus area: Accounting education
Clara Msiza manamdc@unisa.ac.za	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	Prof Sedzani Musundwa has a PhD in 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.
Mqadi, Siyanda mqadisf@unisa.ac.za	Mr Siyanda Mqadi is a CA (SA) and has an MCom (Tax) from WITS and is currently a PhD student at UNISA specialising in accounting education. Focus area: E-commerce, taxation, and accounting education.
Nkome KA nkomeka@unisa.ac.za	Nkome KA holds a master's degree from the University of South Africa. Focus area: Policy management and taxation

Supervision team	Academic profile
Papageorgiou, Kyriacoulla Papagk@unisa.ac.za	Ms Kyriacoulla Papageorgiou holds an MCom from the University of Pretoria and is a CA (SA). Focus area: Accounting education.
Itani Phaduli phadui@unisa.ac.za	Itani Phaduli holds a master's degree from the University of Cape Town and is a CA(SA). Focus area: Development finance and Financial Accounting
Siyila, Karabo Siyilkj@unisa.ac.za	Dr Karabo Siyila has a PhD Accounting Sciences from the University of South Africa and is a CA(SA). Focus Area: Integrated Reporting, Corporate Social Responsibility, Sustainability and other voluntary reporting frameworks and Policy management & Governance & management systems.
Steyn, Andre steyna1@unisa.ac.za	Mr Andre Steyn has an MCompt from the University of South Africa and is a CA(SA). Focus area: Budgeting in the Agricultural sector.

5. Department of Financial Governance

5.1 Background

The Department of Financial Governance comprises 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: 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. The detailed backgrounds and descriptions of the focus areas are provided below.

5.2 Focus Areas

Focus Area 1

Focus Area Name	Contact Person
Public Sector Financial Efficacy General Enquiries Only	Ms Lebone Thindisa Email:

	FinGovResearch@unisa.ac.za
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Sub-focus Area	Contact Person
Fourth Industrial Revolution (4IR) and Digitalisation	Prof Lourens Erasmus erasmlj1@unisa.ac.za
Governance/ Management Interfaces and Reporting Systems Municipal Financial Governance	Prof Lourens Erasmus erasmlj1@unisa.ac.za
Governance/ Management Interfaces and Reporting Systems Public Entity Financial Governance	Prof Lourens Erasmus erasmlj1@unisa.ac.za
Governance/ Management Interfaces and Reporting Systems Public Service Financial Governance	Prof Lourens Erasmus erasmlj1@unisa.ac.za
State-Owned Entities (SOEs) Financial Governance	Dr Mangakane Pududu pududuml@unisa.ac.za

Focus Area 2

Focus area name	Contact person
International Financial Reporting Standards (IFRS) General Enquiries Only	Ms Lebone Thindisa Email: FinGovResearch@unisa.ac.za

Sub-focus area	Contact person
IFRS	Prof Zanné Koppeschaar Koppezr@unisa.ac.za
Critical Perspectives on IFRS Reporting	Dr Mangakane Pududu pududuml@unisa.ac.za mailto:ezulumm@unisa.ac.za
Value Relevance of IFRS Reporting	
Reporting Systems	
Micro, Small and Medium-sized Enterprises (MSMEs) or Start-ups	Prof Zanné Koppeschaar Koppezr@unisa.ac.za Dr Michael Masia Emasiak@unisa.ac.za Dr Mangakane Pududu pududuml@unisa.ac.za mailto:ezulumm@unisa.ac.za
Cryptocurrencies	Ms Lehlohonolo Letho lethol@unisa.ac.za
Development Finance	Dr Innocent Bayai bayaii@unisa.ac.za

	Ms Lehlohonolo Letho lethol@unisa.ac.za
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5.3 Focus Areas Descriptions and Supervision Teams

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
- International Public Sector Accounting Standards
- Public Entity Financial Governance
- Public Service Financial Governance

Supervision team

Prof Lourens Erasmus is a professor in the Department of Financial Governance. He lectured on public sector finance courses over several years and he has 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 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.

Email: erasmlj1@unisa.ac.za

Ms Moipone Ditaole is a lecturer in the Department of Financial Governance. She is a CA(SA) and she has completed her MCom from the University of the Witwatersrand.

Email: ditaomc@unisa.ac.za

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.

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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.

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Ms Lebone Thindisa is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds two MComs in Accounting Sciences and Taxation from the University of Pretoria.

Email: thindl@unisa.ac.za

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.

Email: matsaab@unisa.ac.za

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.

Email: engelec@unisa.ac.za

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.

Email: Pholommn@unisa.ac.za

Dr Lehlogonolo Pududu is currently the Director of the School of Applied Accountancy. She is a CA(SA) and she holds a PhD in Accounting Sciences from the University of South Africa and an MCom in Accounting from the University of Pretoria. Email: pududuml@unisa.ac.za

Ms Kebaabetswe Ramushwana is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MPhil in Accounting Sciences from the University of South Africa.

Email: ramuskv@unisa.ac.za

Dr Jana Krizinger is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds a PhD in Accounting Sciences from the University of South Africa.

Email: kritzja@unisa.ac.za

Prof Adeoye Afolabi is Distinguished Professor in the Department of Financial Governance. He holds an MPhil and a PhD degrees in Accounting and Finance from Brunel University London, obtained in 2011 and 2013, respectively. He also holds an MSc. in Accounting and Finance from Ahmadu Bello University, Zaria, Nigeria, which was obtained in 2007. His research expertise in Catalytic Niche Areas (CNA) includes Sustainability & Energy, Aviation Governance and Feminist Governance. He was the adviser to the National Association of Accounting students (NUASA) and Head of the Department of Accounting and Finance from 2023 to 2024, Coordinator of dissertation and thesis for postgraduate and undergraduate students in the Department of Accounting.

Email: eafolaaa@unisa.ac.za

Ms Mahlako Maleka is a senior lecturer in the Department of Financial Governance. She is a CA (SA) and holds a Master of Accountancy from the University of KZN.

Email: malekrm@unisa.ac.za

Ms Renette van Beek is a senior lecturer in the Department of Financial Governance. She is a CA (SA) and holds a MCompt from the UNISA.

Email: vbeekr@unisa.ac.za

FOCUS AREA 2: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

International Financial Reporting Standards (IFRS) covers 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

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6. Department of Financial Intelligence

6.1 Focus Areas

	Focus area name	Contact persons:
1	Stakeholder Communications, including Sustainability Reporting by Listed Public Companies	Dr L Esterhuysen esterl@unisa.ac.za Prof M Phesa phesam@unisa.ac.za
2	Management Accounting, Financial Management and Control	Mr W Coetzee coetzwj2@unisa.ac.za
3	Performance of Small, Medium and Micro Enterprises (SMMEs) and Entrepreneurship	Ms B Huma humab@unisa.ac.za
4	Small, Medium and Micro Enterprises (SMMEs) and Tax Compliance	Prof MO Ndlovu ndlovmo@unisa.ac.za Prof M Phesa phesam@unisa.ac.za Dr O Swart swarto@unisa.ac.za
5	The Impact of the Fourth Industrial Revolution (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

FOCUS AREA 1: STAKEHOLDER COMMUNICATIONS, INCL SUSTAINABILITY REPORTING BY LISTED PUBLIC COMPANIES

*This focus area **excludes** the investigation of public sector structures (national departments, provincial departments, and local municipalities), State-Owned Entities (SOEs), non-profit organizations, unlisted companies, and SMMEs. It focuses on public companies that are listed on stock exchanges.*

Effective communication with current and potential **investors**, as well as **other stakeholders** of any **listed public company**, is important for achieving an optimum valuation of the company's share price and to maintain a social license to operate. Transparent communication also fosters trust between management, investors, and other stakeholders. Voluntary disclosures to stakeholders about environmental, social, and governance (ESG), corporate social responsibility (CSR), or sustainability aspects can also enhance the company's legitimacy and 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 identify a gap in knowledge or a research problem in one of these areas, or in a new area of investigation that falls 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 disclosures and reports:
 - Application issues relating to the implementation of ISSB Sustainability Standards, European Sustainability Reporting Standards
 - Sustainable Development Goals (SDGs) reporting, GRI Standards, dual materiality
 - Tax transparency, effective tax rates, country-by-country reporting, BEPS
 - 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 is already well-researched and will not be accepted)
- Other communications with investors and analysts, e.g., investor relations webpages, results announcements Q&A with analysts, results/earnings press releases, AGMs vs electronic AGMs
- Stakeholder activism
- Investor relations quality and determinants thereof

UNISA CATALYTIC NICHE AREAS: Sustainability practices and disclosure studies also lend themselves to **Unisa's 10 Catalytic Niche Areas**, especially regarding Marine Studies (ocean, fisheries, clean water), Energy Studies (GHG emissions, green energy), and Biotechnological Studies (biodiversity).

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).
- **qualitative studies** using data from interviews and inductive coding of transcripts using

Reading list:

Part A: Theoretical Foundations for the broad field of voluntary reporting and stakeholder 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>.
- Freeman, R.E. 1984. Strategic management: a stakeholder approach. Boston: Pitman.
- 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 article title. Click the lock icon to go to the article's page 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

- Arora, M & Rathore, S. 2025. Charting the course: tracing the evolution and prospects of corporate communication research. *Corporate Communications: An International Journal*. In Press. <https://doi.org/10.1108/ccij-05-2024-0082>.
- 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>.
- International Integrated Reporting Council. 2021. *International <IR> Framework*. <https://integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf> Accessed 24

June 2025.

- 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>.

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>.
- 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., & Esterhuyse, 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>.
- Gambarelli, L & Muzzioli, S. 2025. News sentiment indicators and the cross-section of stock returns in the European stock market. *International Review of Economics & Finance*. 101:104207. <https://doi.org/10.1016/j.iref.2025.104207>
- 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>.
- 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>.
- Mölders, M, Bock, L, Barrantes, E & Zülch, H. 2025. Understanding finfluencers: Roles and strategic partnerships in retail investor engagement. *Journal of Business Research*. 198:115462. <https://doi.org/10.1016/j.jbusres.2025.115462>.

- 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>.

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dissertation was conducted on impression management observation in South African district municipalities. He has co-published two papers on positive tone and readability of mayor's foreword as well as assessment of impression management in the form of textual characteristics in district municipalities.
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FOCUS AREA 2: MANAGEMENT ACCOUNTING & FINANCIAL MANAGEMENT

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)
- Metrics like Price to Book Value's role in managerial behaviour and firm success
- 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 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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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. Mr Coetzee is a CA(SA) and an ACMA and has been employed by Unisa for 16 years.

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Mr 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, he has a MPhil in Business Management (Evidence-based Management) from the University of Pretoria's Gordon Institute of Business Science. His master's research focused on the adoption of open innovation and SME performance in South Africa. Mr Matsoma 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: PERFORMANCE OF SMALL, MEDIUM AND MICRO ENTERPRISES (SMMEs) AND ENTREPRENEURSHIP

The research on the performance of small, medium, and micro enterprises has an important role in South Africa as a developing country, and moreover, the majority of businesses globally are influenced by the existence of SMMEs/ SMEs. Additionally, it is crucial because they drive economic growth, job creation, and innovation, particularly in developing economies like South Africa. Understanding their challenges and opportunities helps policymakers, investors, and entrepreneurs design better support systems to enhance sustainability and competitiveness in the digital era.

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

- Access to finance and funding models
- Improvement of performance of informal firms/ enterprises/ township SMMEs
- The impact of resource-based theory to enable informal SMMEs to have a competitive edge.
- The growth of SMMEs within the various organisational life cycle.
- Mentorship model for informal SMMEs/ township SMMEs.

Areas for future research include:

- Investigating alternative financing that may be available for township SMMEs through crowdfunding, stokvels, angel investors vs. traditional bank loans.
- A comprehensive review of theories that may fit into the informal enterprises towards growth and sustainability.
- A more in-depth study on township service SMMEs being intentional about succession plans and legacy building.
- Formulating collaborative initiatives that would assist in improving profitability and liquidity of the enterprise.

Reading list:

- Al-Taie, M., & Cater-Steel, A. 2020. The Organisational Life Cycle Scale: An Empirical Validation. *The Journal of Entrepreneurship*, 29(2), 293-325. <https://doi.org/10.1177/0971355720930572>
- Barney, J. 1991. Firm resources and sustained competitive advantage. *Journal of Management*, 17(1):99-120. <http://dx.doi.org/10.1177/014920639101700108>
- Ligthelm, A. Survival analysis of small informal businesses in South Africa, 2007–2010. 2014. *Eurasian Business Review*, 1(1):160–179. <https://doi.org/10.14208/BF03353804>

- Isyaku, M. 2024. Mentorship and entrepreneurial performance: a theoretical of comparative frameworks in the EU and Nigeria within the OECD paradigm. *Polac Management Review*, 4(3):231-239.
- Jirásek, M & Bílek, J. 2018. The organizational life cycle – review and future agenda. *Quality Innovation Prosperity*, 22(3):1-18. doi:10.12776/QIP.V22I3.1177.
- Kostyuk, A. & Battisti, M. 2025. The effects of entrepreneurship mentoring on venture performance: a synthesis and conceptual model. *Small Enterprise Research*, 31(2):1-124. <https://doi.org/10.1080/13215906.2025.2452641>
- Motlhaudi, G. 2025. Apprenteneurship framework: a comprehensive support guide for public business incubation. *The Southern African Journal of Entrepreneurship and Small Business Management*, 17(1):1-14. <https://doi.org/10.4102/sajesbm.v17i1.1000>
- Msimango-Galawe, J. & Hlatshwayo, E.N. 2021. South African business incubators and reducing the SMEs failure rate – a literature review. *Problems and Perspectives in Management*, 19(2):194-205. [http://dx.doi.org/10.21511/ppm.19\(2\).2021.16](http://dx.doi.org/10.21511/ppm.19(2).2021.16)

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Busisiwe Huma joined Unisa in 2018 and is a senior lecturer in the Department of Management, and later joined the Department of Financial Intelligence in 2020. She is a CA(SA) with an MPhil in Accounting Sciences. The title of her thesis was “Exploring key performance indicators for selected township small, medium, and micro enterprises service enterprises in South Africa to evolve in the organisational life cycle”. She is currently a PhD candidate with an interest in proposing a model for mentorship for township SMMEs. Her research interests include the performance of township SMMEs, the growth and evolution of SMMEs towards being recognised as SMEs, the impact of performance indicators, and a mentorship model or framework for SMMEs, especially for informal firms or enterprises.

FOCUS AREA 4: SMALL, MEDIUM, AND MICRO ENTERPRISES (SMMEs) AND TAX COMPLIANCE

UNISA CATALYTIC NICHE AREA 6: FOURTH INDUSTRIAL REVOLUTION AND DIGITALISATION

Small, medium, and micro enterprises (SMMEs) are widely recognised as the engine of economic growth, employment creation, and poverty alleviation across both developed and developing economies. In South Africa, SMMEs account for a significant proportion of formal employment and GDP contribution, yet they face disproportionate tax compliance burdens relative to their size and resources.

This focus area is reconceptualised with an explicit developmental framing built around two complementary imperatives. The first is **reducing the compliance burden** on existing registered SMMEs — supporting those already in the tax net by simplifying their obligations, improving their access to dispute resolution, and evaluating the effectiveness of incentive provisions designed to assist them. The second is **expanding the tax base through formalisation** — developing research that informs how tax policy and administration can bring unregistered micro-enterprises and informal traders into the fiscal system without destroying their livelihoods. Together these imperatives constitute a coherent research agenda with both scholarly depth and direct policy relevance.

The focus area intersects with the department's broader research priorities. SMMEs in the digital economy raise questions relevant Tax Administration 3.0, including gig economy compliance. SMME tax literacy connects to Tax Education and Tax Literacy. The informal economy dimension overlaps with Tax, Economic Crime, and Financial Integrity, one of the focus areas in the Department of Taxation. Research in this focus area, therefore, has the potential to generate integrated insights across multiple focus areas.

The role of SMMEs in any economy is critical. Digitising the tax system to automate the tax function for SMMEs includes using technology and artificial intelligence (AI) to deliver real-time information about financial and economic activities. It can consist of e-commerce activities by resident taxpayers in the digital economy or the Internet of Things (IoT). This focus area will explore possible improvements to the current tax regimes for small businesses to facilitate high levels of compliance. It will include the analysis of the current tax regime for small businesses to identify taxation enablers and barriers to the success of SMMEs. However, this will be achieved through a comparative analysis of the small business tax regimes worldwide while still being cognisant of the dynamics of the local country. Therefore, this research is 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 selected country).

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 of SMMEs in general
- Tax transparency of SMMEs
- Digitalisation of SMMEs — *both the opportunity (RegTech, accounting software, auto-assessment, and third-party reporting reducing compliance costs) and the challenge (digital literacy barriers creating new compliance inequalities; real-time reporting requirements that smaller businesses cannot easily meet). Research asks how digital tools can be designed to reduce rather than widen the compliance gap between large and small taxpayers.*

Society 5.0 / Industry 5.0 relevance: SMMEs are the primary mechanism through which Society 5.0's vision of inclusive economic participation is realised. A tax system that crushes small businesses through disproportionate compliance burdens works against inclusive development. Industry 5.0's human-centric technology principle applies directly to the design of SMME-facing tax systems that respect the capacity constraints of small business owners.

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<https://www.webofscience.com/wos/author/record/OEO-2793-2025>

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FOCUS AREA 5: THE IMPACT OF THE FOURTH INDUSTRIAL REVOLUTION (4IR) ON TAXATION AND ACCOUNTING EDUCATION

UNISA CATALYTIC NICHE AREA 6: FOURTH INDUSTRIAL REVOLUTION AND DIGITALISATION

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

This focus area **excludes** public administration entities (national, provincial and local) and state-owned entities (SOEs).

No MCompt applications (mini-dissertations) are accepted for this focus area as the research methodologies employed in this focus area are not suitable for limited-scope studies.

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 effect of technology during the 4IR
- FinTech
- The use of technology and artificial intelligence (AI) to deliver real-time information about financial activities in the digital economy or the Internet of Things (IoT)
- Digitisation and digitalisation

Reading list:

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Sub-focus area	Contact person
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Integrated reporting and related environmental, social and governance disclosures.	Dr J Moolman moolmj@unisa.ac.za
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7.2 Focus areas description

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.

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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 of developing 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 from 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.

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, 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:

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[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)
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- *African Journal of Hospitality, Tourism and Leisure*, 4(Special edition) - (2015) ISSN: 2223-814X.

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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.

Focus area name	Contact person:
Tax administration in the digital era: modernisations, rights, and the social contract	Adv W Uys uyswr@unisa.ac.za

Sub-focus area
Tx administration 3.0 and digital transformation
AI-assisted risk selection, data analytics, and taxpayer rights
Fiscal fairness, social contract, and the equity of modernisation
The Tax Administration Act: legal and procedural reform

Focus area name	Contact person:
Tax, economic crime, and financial integrity	Prof AP Swanepoel swaneap@unisa.ac.za

Sub-focus area
Illicit financial flows, base erosion, and Africa's fiscal challenge
Money laundering, FAFT compliance and the tax systems
Beneficial ownership transparency and tax
Digital and cyber-enabled financial crime
Tax compliance in the informal and shadow economy
Prosecution, penalties, and deterrence in tax crime

Focus area name	Contact person:
Fiscal policy for the energy transition, natural resources, and South Africa's energy mix	Ms N Mokgele mokgenz@unisa.ac.za

Sub-focus area
Carbon tax design and reform
Fossil fuel subsidy reform and just transition finance
Tax incentives for renewable energy and distributed generation
Natural resource and extractive sector taxation
Energy taxation across the value chain and distributional impacts

Focus area name	Contact person:
Tax education, tax literacy, and fiscal citizenship in a digitalising world	Dr KL de Hart dhartkl@unisa.ac.za

Sub-focus area
Tax professional education and work-integrated learning in and ODeL environment
Tax literacy, fiscal citizenship, and measurement
Taxpayer education, the Online Tax Clinic, and digital access

8.2 Focus areas description

FOCUS AREA 1: TAX ADMINISTRATION IN THE DIGITAL ERA: MODERNISATION, RIGHTS, AND THE SOCIAL CONTRACT

An effective and efficient tax administration system remains foundational to any country's fiscal capacity. Globally, tax administrations are undergoing profound transformation driven by technological innovation, geopolitical disruption, and evolving taxpayer expectations. The OECD's Tax Administration 3.0 framework envisions a future in which compliance is seamlessly embedded in taxpayers' natural digital workflows — moving away from periodic, burdensome filing obligations towards real-time, integrated compliance ecosystems.

For South Africa, SARS's ongoing modernisation journey — including its investment in machine learning, data analytics, and automated risk profiling — positions it at the forefront of African revenue administration. At the same time, persistent fiscal pressure, a narrowing tax base, and increasing cybersecurity threats demand sustained research attention.

This focus area is built around two registers that are analytically distinct but practically inseparable. The first is **technological**: how SARS modernises its operations, deploys AI, and embeds compliance in digital ecosystems. The second is **legal-constitutional**: what happens to taxpayer rights, procedural fairness, and democratic accountability when a state agency that exercises coercive power makes decisions by algorithm. Together, these registers constitute the central question of the focus area — how does Tax Administration 3.0 change what it means to administer a tax system fairly, efficiently, and lawfully?

The focus area also carries an explicit **fiscal fairness and social contract** dimension. Tax Administration 3.0's efficiency gains are not equitably distributed across the taxpayer population: a system that communicates through automated assessments assumes a level of digital literacy and administrative sophistication that many South African taxpayers — particularly in lower-income groups — do not yet possess. Research that asks who bears the burden of modernisation, and whether that distribution is constitutionally defensible, is a legitimate and important sub-theme within this FA.

Catalytic niche area (CNA) alignment:

► *CNA 6 – Fourth Industrial Revolution and Digitalisation: For FA1, CNA 6 means specifically the governance consequences of deploying AI and machine learning within a public revenue authority — what happens to constitutional due process, taxpayer rights, and legislative accountability when enforcement decisions are made algorithmically.*

DHET niche area alignment: Niche Areas 1 (knowledge generation contextualised to SA/Africa) and 3 (innovation in social and human sciences).

Society 5.0/Industry 5.0 relevance: FA1's interrogation of how AI-assisted enforcement undermines the social contract of taxation is central to the Society 5.0 vision of technology serving human flourishing. Industry 5.0's human-centric technology principle applies directly to the design of SARS's AI tools.

8.3 Sub-Themes

1.1 Tax Administration 3.0 and digital transformation

- Embedding seamless or real-time compliance into taxpayers' natural systems (payroll, POS, ERP, platforms), reshaping return design, data standards, and third-party reporting obligations.
- Governance, accountability, ethics, and legitimacy in an AI-enabled tax administration system, including cyber governance and data privacy obligations.
- The constitutional and administrative law constraints on automated assessments: reason-giving, record-keeping, reviewability, and the right to challenge SARS decisions algorithmically made.

1.2 AI-assisted risk selection, data analytics, and taxpayer rights

- How machine learning and advanced analytics are used by SARS for audit selection, risk profiling, and non-compliance detection — and what transparency, justification, and oversight obligations follow.
- Explaining automated decisions to taxpayers in objections and appeals; integrating AI with human oversight and constitutional constraints.

- Oversight mechanisms — internal audit, external regulators, the Tax Ombud, parliamentary scrutiny, and the courts — are most effective for supervising machine learning models in tax enforcement.

1.3 Fiscal fairness, social contract, and the equity of modernisation

- Who bears the compliance costs of Tax Administration 3.0? Research can examine how the shift to digital systems affects lower-income taxpayers, first-time filers, and informally employed individuals who lack the digital infrastructure to engage with SARS's automated channels.
- VAT incidence, bracket creep, and the distributional consequences of specific fiscal design choices — framed as constitutional and social contract questions rather than purely economic ones.
- Comparative insights from peer African economies navigating the same modernisation-equity tension.

1.4 The Tax Administration Act: legal and procedural reform

- Legislative adequacy: specific provisions of the Tax Administration Act 28 of 2011 in the face of digital modernisation — dispute resolution, estimated assessments, voluntary disclosure, search and seizure powers.
- The Tax Ombud's evolving role in an era of automated correspondence and algorithmic enforcement.
- Cryptocurrency, DeFi, and blockchain: how should SARS characterise and tax crypto-asset transactions under current legislation, and what legislative amendments are necessary?

8.4 Selected Research Questions

- How does Tax Administration 3.0 redefine the relationship between taxpayers and revenue authorities in developing countries?
- What are the legal and constitutional constraints on AI-assisted audit selection and enforcement in South Africa?
- How can tax administrations build cyber resilience while maintaining public trust and data privacy obligations?
- What legal and institutional preconditions are necessary for South Africa to embed seamless compliance without undermining procedural fairness and the right to challenge assessments?
- How should South African administrative law doctrines adapt to algorithmic decision-making and risk scoring in tax administration?
- To what extent does Tax Administration 3.0's drive toward efficiency exacerbate fiscal inequality between digitally literate and digitally excluded taxpayer populations in South Africa?
- What are the constitutional implications of SARS's use of automated assessments for taxpayers without the capacity to challenge or engage with algorithmic correspondence?

8.5 Selected Reading

- OECD. 2020. Tax Administration 3.0: The Digital Transformation of Tax Administration. OECD Publishing, Paris.
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- African Tax Administration Forum (ATAF). 2021. Tax Transparency in Africa 2021.
- IMF. 2019. Corporate Taxation in the Global Economy. IMF Policy Paper. Washington D.C.

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FOCUS AREA 2: TAX, ECONOMIC CRIME, AND FINANCIAL INTEGRITY

Financial crime — encompassing fraud, corruption, money laundering, tax evasion, illicit financial flows (IFFs), and sanctions evasion — poses a systemic threat to government revenue, economic development, and democratic governance. South Africa's placement on the Financial Action Task Force (FATF) grey list in 2023 and its subsequent remediation process have brought anti-money laundering (AML), counter-terrorism financing (CTF), and beneficial ownership transparency into sharp focus. For the tax system, economic crime represents both a direct threat to revenue and an area requiring sustained research to inform policy, enforcement, and legislative reform.

The focus area is built around a structural question: **what institutional architecture — legislative, administrative, and prosecutorial — is required for a middle-income African economy to achieve meaningful financial integrity?** This framing positions every sub-theme not merely as a description of a problem but as an evaluation of whether South Africa's existing institutional response is adequate and what reform it requires. The FATF greylisting and remediation process provides an immediate, bounded empirical context for this inquiry.

The focus area also carries an explicit **Africa-comparative and continental dimension**. South Africa does not exist in isolation: IFFs are regional flows, FATF compliance is assessed against international peer standards, and ATAF's work on transfer pricing, base erosion, and tax crime is directly relevant to how South African institutions should be designed and reformed. Research that situates South Africa's financial integrity challenges within the African continental context is strongly encouraged, as it strengthens the FA's alignment with both Unisa's African scholarship mandate and the national interest in regional governance.

Catalytic niche area (CNA) alignment:

► *CNA 6 – Fourth Industrial Revolution and Digitalisation: For FA4, CNA 6 has a dual meaning. 4IR technologies create new vectors for economic crime — cryptocurrency fraud, AI-generated deepfakes in financial fraud, algorithmic manipulation of financial systems. Simultaneously, they create new tools for*

detection and enforcement — digital forensics, transaction monitoring at scale, big data analytics on suspicious transaction reports. Research asks both questions: how are criminals exploiting 4IR, and how can enforcement agencies use 4IR to respond?

DHET niche area alignment: Niche Areas 1 (knowledge contextualised to SA/Africa), 2 (human rights and responsible governance), and 4 (economic sustainability).

Society 5.0 / Industry 5.0 relevance: The financial integrity of the state is a prerequisite for Society 5.0. A human-centred society cannot be built on a fiscal base that leaks billions annually to illicit flows. Industry 5.0's emphasis on responsible technology applies directly to AI-assisted financial crime detection, which must balance effectiveness against privacy rights and algorithmic bias.

8.6 Sub-Themes

4.1 Illicit financial flows, base erosion, and Africa's fiscal challenge

- The scale, channels, and fiscal consequences of IFFs for South Africa and the African continent — including trade mispricing, treaty abuse, and profit-shifting by multinational enterprises.
- The legacy of the Mbeki High-Level Panel on Illicit Financial Flows and the adequacy of South Africa's and ATAF's legislative and administrative responses.
- Transfer pricing enforcement in South Africa: SARS's capacity to challenge related-party pricing in extractive industries, digital multinationals, and financial services.
- The AU Agenda 2063 fiscal dimension: how does IFF reduction and domestic revenue mobilisation connect to Africa's continental development agenda?

4.2 Money laundering, FATF compliance, and the tax system

- South Africa's FATF greylisting and the post-2023 legislative reform agenda: adequacy of reforms across the AML/CTF architecture; interaction between AML reporting obligations and tax compliance frameworks.
- The administrative burden on accountable institutions — including tax practitioners — arising from post-greylisting AML obligations.
- Comparative analysis of AML legislative frameworks across FATF peer countries in Africa and globally: what gaps remain in South Africa's post-greylisting architecture?

4.3 Beneficial ownership transparency and tax

- South Africa's beneficial ownership register reforms under the Companies Act and the Trust Property Control Act — implications for SARS's information-gathering powers and anti-avoidance enforcement.
- The use of trusts, special purpose vehicles, and nominee arrangements to conceal beneficial ownership and facilitate tax evasion: legislative and enforcement responses.
- Comparative analysis of beneficial ownership transparency regimes in peer jurisdictions (UK, EU, Australia) and their transferability to the South African context.

4.4 Digital and cyber-enabled financial crime

- Cryptocurrency fraud, social engineering attacks on SARS eFiling accounts, invoice fraud, and AI-generated identity fraud: the adequacy of SARS's fraud detection systems and the criminal law framework.
- Crypto-asset-enabled tax evasion: how should SARS adapt its enforcement strategy, and what legislative amendments are required?
- International cooperation mechanisms for cross-border digital crime: exchange of information agreements, the Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC), and their relevance for South Africa.

4.5 Tax compliance in the informal and shadow economy

- Approaches to voluntary compliance, turnover-based simplification, and graduated enforcement strategies targeted at the informal sector — balancing revenue collection with livelihood protection.
- Tax implications for individuals and entities involved in economic crime offences, and how SARS should treat proceeds of crime for income tax purposes.

4.6 Prosecution, penalties, and deterrence in tax crime

- The deterrence effect of criminal prosecution for tax offences; the relationship between SARS's administrative penalties and the prosecutorial system; the role of plea agreements and settlements in tax crime resolution.
- Proportionality, effectiveness, and access to dispute resolution in the application of tax penalties to economic crime — comparative evidence from international jurisdictions.

8.7 Selected Research Questions

- What is the estimated scale of illicit financial flows from South Africa, and which sectors and mechanisms are most significant?
- How effective have South Africa's post-FATF greylisting reforms been in strengthening AML compliance, and what gaps remain?
- How should SARS adapt its enforcement strategy to address crypto-asset-enabled tax evasion?
- What are the tax implications for individuals and entities involved in economic crime offences, and how should SARS treat proceeds of crime for income tax purposes?
- How can beneficial ownership transparency reforms be leveraged by SARS to combat tax avoidance through trust and corporate structures?
- What enforcement approaches are most effective in bringing informal economy participants into the tax net without undermining livelihoods?
- How do South Africa's IFF challenges connect to the continent-wide domestic revenue mobilisation agenda, and what institutional reforms are required at the African level?

8.8 Selected Reading

- Financial Action Task Force (FATF). 2023. Mutual Evaluation Report: South Africa. Paris: FATF.
- African Tax Administration Forum (ATAF). 2022. Addressing Base Erosion and Profit Shifting in Africa. Pretoria: ATAF.
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- Swanepoel, AP. 2013. A Financial and Moral Perspective of the Impact of Economic Crime on Taxation. Doctoral thesis, North-West University.
- Republic of South Africa. 2022. General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Act 22 of 2022. Government Gazette.
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- OECD. 2021. Ending the Shell Game: Cracking Down on the Professionals Who Enable Tax and White Collar Crimes. OECD Publishing, Paris.
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- High Level Panel on Illicit Financial Flows from Africa (Mbeki Panel). 2015. Illicit Financial Flows: Report. Addis Ababa: African Union/UNECA.

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FOCUS AREA 3: FISCAL POLICY FOR THE ENERGY TRANSITION, NATURAL RESOURCES, AND SOUTH AFRICA'S ENERGY MIX

South Africa is among the world's top greenhouse gas emitters, due to its over-reliance on coal for electricity generation. While the Renewable Energy Independent Power Producer Procurement Programme (REIPPPP) has introduced renewable energy into the grid, the country still faces significant challenges in meeting its Nationally Determined Contribution targets. This creates an urgent and multifaceted fiscal policy research agenda in which taxes, subsidies, and direct government expenditure play a central role in directing the energy transition while balancing energy security, environmental sustainability, economic development, and distributive justice.

The focus area responds directly to Unisa's Energy Studies catalytic niche area (CNA 4) and extends beyond the electricity sector to encompass the broader **taxation agenda for the natural resource and extractive sectors**. South Africa's mineral wealth — gold, platinum, coal, and iron ore — raises enduring questions about optimal resource taxation, windfall levies, and the fiscal architecture for managing finite natural resources. These questions are analytically adjacent to the energy transition debate (coal closure and just transition financing are inseparable from mining-sector fiscal policy) and fall within this FA's scope.

Research in this area is of immediate national and regional relevance. It also speaks to the global discourse on climate finance, the EU's Carbon Border Adjustment Mechanism (CBAM), and Africa's challenges in continental energy governance.

Catalytic niche area (CNA) alignment:

- CNA 4 – *Energy Studies: FA2's primary CNA — contributing to energy security and sustainable energy solutions through fiscal policy research.*
- CNA 6 – *Fourth Industrial Revolution and Digitalisation: 4IR technologies (smart grids, AI-driven energy management, digital platforms for distributed generation) create new fiscal questions around the taxation of energy technology platforms, digital energy services, and automated trading in electricity markets.*

DHET niche area alignment: Niche Areas 1 (knowledge contextualised to SA/Africa), 3 (innovation in natural and environmental sciences), and 4 (economic and environmental sustainability).

Society 5.0 / Industry 5.0 relevance: A just energy transition is a prerequisite for Society 5.0's vision of inclusive, sustainable human flourishing. FA2 research on how fiscal policy can support this transition equitably is central to that agenda.

8.9 Sub-Themes

2.1 Carbon tax design and reform

- Evaluating the effectiveness of South Africa's Carbon Tax Act 15 of 2019 Phase 1 allowances and exemptions; the transition to Phase 2 (2026–2035); interaction with electricity pricing and sectoral competitiveness.
- The fiscal and competitiveness implications of the EU Carbon Border Adjustment Mechanism (CBAM) for South African exporters in carbon-intensive sectors, and domestic carbon tax revenue recycling responses.
- Comparative carbon tax design across Africa and BRICS economies: lessons for South Africa's Phase 2 reforms.

2.2 Fossil fuel subsidy reform and just transition finance

- Fiscal costs of South Africa's implicit fossil fuel subsidies through below-cost Eskom tariffs and government bailouts; design of subsidy reform to support a just transition.
- Mechanisms for protecting low-income households from energy price increases during the transition, including fiscal transfers, lifeline tariffs, and targeted VAT relief.
- The fiscal architecture for financing just transition in coal-dependent regions (Mpumalanga, the Waterberg) without undermining national revenue stability.

2.3 Tax incentives for renewable energy and distributed generation

- Evaluating the uptake, effectiveness, and fiscal cost of Income Tax Act incentives for renewable energy (section 12B, 12BA, and related provisions); identification of legislative gaps.
- Optimal design of tax incentives for rooftop solar and distributed energy resources in residential and SMME sectors, considering fiscal cost, equity, and grid sustainability.

- Electricity sector restructuring and fiscal implications: the unbundling of Eskom, VAT on electricity supply, municipal electricity revenue losses, and transfer pricing between state entities.

2.4 Natural resource and extractive sector taxation

- The optimal design of mining royalties, resource rent taxes, and windfall levies for South Africa's minerals sector; alignment with the Mineral and Petroleum Resources Royalty Act.
- Fiscal architecture for managing natural resource wealth sustainably: lessons from Norway's sovereign wealth model, Botswana's diamond dividend framework, and other African comparators.
- The interaction between mining sector fiscal policy and the just energy transition: how are coal mine closure costs, rehabilitation liabilities, and economic diversification financed, and what are the tax implications?
- Transfer pricing in extractive industries: base erosion through commodity price manipulation, intercompany service fees, and thin capitalisation in the South African mining sector.

2.5 Energy taxation across the value chain and distributional impacts

- Coherence of South Africa's energy tax architecture — fuel levies, the Road Accident Fund levy, the electricity levy, and carbon tax — and its alignment with climate and fiscal goals.
- Distributional impacts of energy tax and electricity tariff increases on low-income households; design of compensatory fiscal mechanisms.
- Financing clean energy access in rural and underserved communities through tax expenditures and development finance instruments.

8.10 Selected Research Questions

- To what extent has South Africa's carbon tax Phase 1 incentivised emissions reductions, and what design reforms are required to enhance effectiveness in Phase 2?
- What are the fiscal and competitiveness implications of the EU CBAM for South African exporters, and how should domestic carbon tax revenues be recycled in response?
- What is the optimal design of tax incentives for rooftop solar and distributed energy resources in the residential and SMME sectors?
- What is the magnitude of South Africa's implicit fossil fuel subsidies arising from Eskom bailouts and below-cost tariffs, and how do these affect climate and fiscal sustainability?
- How should the unbundling of Eskom alter the VAT and income tax treatment of electricity generation, transmission, and distribution?
- What is the optimal fiscal design for South Africa's mining royalty and resource rent regime, and how does it compare to African and international best practice?
- How can fiscal policy be designed to support a just transition in coal-dependent regions without undermining national revenue stability or energy security?

8.11 Selected Reading

- Republic of South Africa. 2019. Carbon Tax Act 15 of 2019. Government Gazette.
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FOCUS AREA 4: TAX EDUCATION, TAX LITERACY, AND FISCAL CITIZENSHIP IN A DIGITALISING WORLD

Building a tax-compliant society requires more than robust enforcement: it demands an educated citizenry, capable tax professionals, and a culture in which taxation is understood as a social contract. This focus area addresses the full spectrum of tax education — from the formal training of future tax practitioners in an increasingly AI-augmented profession, to the cultivation of tax literacy among ordinary citizens, to community-based support through the Unisa Online Tax Clinic.

The intellectual spine of this FA is the concept of **fiscal citizenship** — the idea that a functional tax system requires not only compliant taxpayers but informed, empowered, and trusting citizens who understand taxation as a social contract. This framing shifts the FA from a primarily pedagogical register to a civic and democratic one, and creates a coherent thread across all three sub-themes: whether we are studying how tax practitioners are educated, how ordinary taxpayers understand the system, or how the Online Tax Clinic serves its communities, the animating question is always whether individuals have what they need to participate meaningfully in the fiscal life of their society.

The landscape in which that education must operate is being fundamentally transformed. Digitalisation and generative AI are reshaping both the tax system itself and the educational environments through which practitioners and citizens must navigate it. For ordinary taxpayers, the transformation is profoundly inequitable: a tax system that increasingly communicates through automated assessments assumes a level of digital literacy that many in the South African population do not yet possess. That gap falls hardest on those least able to bear it. Closing it is not merely an administrative challenge but a social justice imperative.

The Unisa Online Tax Clinic, currently being established, is this FA's primary empirical laboratory. It is simultaneously a site for student professional formation, a delivery channel for taxpayer education, and a source of research data on the intersection of digital access, tax literacy, and compliance behaviour. Research that uses the clinic as its site or subject is among the most strategically valuable the department can produce.

Catalytic niche area (CNA) alignment:

► *CNA 6 – Fourth Industrial Revolution and Digitalisation: For FA3, CNA 6 means the transformation of the educational landscape by digitalisation and generative AI — both what students need to learn (because the*

profession is changing) and how they can be taught (ODeL + AI creates new pedagogical possibilities). It also encompasses the equity challenge of a tax system that speaks to taxpayers through digital channels many cannot access.

► CNA 10 – Student Support and Co-curricular Activities: The Online Tax Clinic is a form of student co-curricular engagement — students learn by doing, serving real taxpayers, and developing professional identity outside formal coursework. Research on clinic design and student outcomes is simultaneously FA3 scholarship and CNA 10 engagement scholarship. More broadly, the equity dimension of tax literacy connects to CNA 10's emphasis on supporting students from disadvantaged backgrounds.

DHET niche area alignment: Niche Areas 1 (knowledge contextualised to SA), 2 (democracy, human rights, and responsible citizenship — tax literacy as civic participation), and 5 (Open Distance Learning).

Education 4.0 / Society 5.0 relevance: The Unisa Online Tax Clinic is a concrete instantiation of Education 4.0 principles applied to professional legal and tax education. Society 5.0's emphasis on inclusive, human-centred technology speaks directly to the equity dimension of FA3: research asking whether GenAI tax education tools serve or further marginalise excluded populations.

8.12 Sub-Themes

3.1 Tax professional education and work-integrated learning in an ODeL environment

- The preparation of tax professionals has traditionally relied on physical presence — students and supervisors sharing a space, clients encountered face to face. ODeL challenges those foundations, and AI in tax practice reshapes which competencies matter and how judgment is exercised.
- How work-integrated or experiential learning functions at a distance; how ODeL institutions like Unisa can offer learning experiences that develop genuine professional competency online.
- How tax professional competency frameworks across selected jurisdictions are responding to AI-driven displacement of routine compliance work — and where the most significant gaps between stated competencies and emerging professional demands lie.
- How South African tax educators are adapting curriculum content, pedagogical approaches, and assessment design in response to AI and automation.

3.2 Tax literacy, fiscal citizenship, and measurement

- Tax literacy is frequently invoked but rarely defined with precision. It sits at the intersection of financial literacy, civic education, and tax compliance. Research can examine what tax literacy means, how it differs from related concepts, and how it manifests differently across income levels, cultural backgrounds, educational histories, and levels of digital engagement.
- How levels and dimensions of tax literacy differ across differentiated South African populations — youth, informal workers, pensioners, rural communities, first-generation taxpayers — and what those differences reveal about the design of targeted education interventions.
- As the tax system becomes more automated and digitally mediated, what citizens need to know and be able to do to engage with it meaningfully may be shifting in ways that existing frameworks have not yet captured. Research can examine this evolution and its implications for measurement.

3.3 Taxpayer education, the Online Tax Clinic, and digital access

- Whether the Unisa Online Tax Clinic offers a model of engagement that reaches and benefits taxpayers differently from conventional channels — and whether it produces measurable changes in tax morale, system trust, and compliance confidence among the populations it serves.
- The equity of digital tax education: whether generative AI tax tools introduce new possibilities for personalised taxpayer education or create new barriers for populations with limited digital access, literacy, or infrastructure.
- SARS's communication effectiveness: how do recipients of automated assessments and algorithmic correspondence understand, trust, and act on what they receive — and what design changes could improve outcomes for lower-literacy taxpayer populations?
- Taxpayer preferences for language, cultural framing, and digital format in SARS educational materials — a content analysis and design research agenda.

8.13 Selected Research Questions

- What does the existing literature on work-integrated learning in professional education reveal about the conditions under which distance-based clinical learning develops genuine competency?
- How does participation in the Unisa Online Tax Clinic shape the professional identity, ethical reasoning, and AI literacy of taxation students practising entirely online?
- How have conceptual understandings of tax literacy evolved in the academic literature, and to what extent do existing definitions and measurement approaches remain adequate for populations navigating an automated, digitally mediated tax system?
- How do levels and dimensions of tax literacy differ across differentiated South African populations, and what do those differences reveal about the design of targeted education interventions?
- To what extent does engagement with the Unisa Online Tax Clinic produce measurable changes in tax morale, system trust, and compliance confidence among the taxpayer populations it serves?
- How are tax professional competency frameworks responding to AI-driven displacement of routine compliance work, and where do the most significant gaps lie?
- To what extent does the digitalisation of tax administration exacerbate fiscal inequality between digitally literate and digitally excluded taxpayer populations?

8.14 Selected Reading

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STAFF MEMBER
Dr Kerry de Hart (Tax) dhartkl@unisa.ac.za Dr Kerry de Hart is a senior lecturer in the Department of Taxation. She joined Unisa in 1996 and has lectured on undergraduate and honours modules, and supervised master's students. She holds a PhD (Accounting Sciences) from Unisa in the use of open education resources in Accounting Science distance education and an MCom (Taxation) from the University of Pretoria. Kerry has published mainly in the field of Accounting Education, focusing on the use of technology in distance education.
Mrs N Molefi-Kau (Tax) molefn@unisa.ac.za 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.
Mrs MSI Wentzel (Tax) 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.

Mrs CS Cass (Tax)

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Carien Cass is a senior lecturer in the Department of Taxation and holds an MCom (Taxation) from the University of the North-West. She joined Unisa in 2013, mainly working in company tax. She is also a contributor to a leading taxation textbook.

Prof B de Clercq (Tax)

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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), 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.

9. MCompt Programme Guidance

Students must contact the relevant departmental M&D coordinator for guidance.

The academic departments in the College and the contact email addresses are set out below:

Discipline	Contact
Financial Accounting	FinAccResearch@unisa.ac.za
Management Accounting	ManAccResearch@unisa.ac.za
Auditing	AudResearch@unisa.ac.za
Taxation	TaxResearch@unisa.ac.za
Financial Intelligence (includes various focus areas in the disciplines of Management Accounting and Taxation as well as Financial Accounting)	ResearchFinInt@unisa.ac.za
Financial Governance (includes various focus areas in the disciplines of Financial Accounting and Auditing)	FinGovResearch@unisa.ac.za