

Department	Financial Governance			
Discipline	Financial Governance & Financial Accounting			
Research focus area	International Financial Reporting Standards (IFRS) (Contact person: Ms L Letho lethol@unisa.ac.za)			
Research sub-focus areas	<ul style="list-style-type: none"> • IFRS • Critical perspectives on IFRS reporting • Micro, Small and Medium-sized Enterprises (MSMEs) 			
Supervision team				
Name	Academic Profile	Research Sub-focus Area	Current supervision allocation	Number of available positions for 2021
Prof Zanné Koppeschaar	Zanné Koppeschaar is an associate professor in the Department of Financial Governance. She is a CA(SA) with a Doctorate in the Accounting Sciences. She co-authors numerous accounting textbooks.	All Research Sub-focus Areas	2 DPhil students 3 MPhil students 1 MCompt student	1 DPhil student 1 MPhil student
Prof CS Binnekade	Carol Binnekade is an associate professor in the Department of Financial Accounting and a CA(SA), and holds an MCom (Taxation) from the University of Pretoria. She has co-authored numerous accounting textbooks as well as acting as editor of an accounting textbook for many years. She is a co-supervisor in the department for MCompt/MPhil students in accounting sciences.	IFRS Critical perspectives on IFRS reporting	-	-
Ms Carmen Wright	Carmen Wright is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Forensic Accounting from the North-West University. She is a co-author of two accounting textbooks.	IFRS Critical perspectives on IFRS reporting	1 MCompt student	1 MCompt student (co-supervision)
Ms Lehlogonolo Pududu	Lehlogonolo Pududu is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MCom in Accounting from the University of Pretoria.	IFRS Critical perspectives on IFRS reporting	-	-
Ms Kelebogile Mohajane	Kelebogile Mohajane is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an MPhil from Unisa.	All Research Sub-focus Areas	-	1 MCompt student 1 MPhil student (co-supervision)
Mr Hermanus Combrink	Hermanus Combrink is a senior lecturer in the Department of Financial Governance. He is a CA(SA), AMCA and he holds an MCompt from Unisa.	All Research Sub-focus Areas	2 MPhil students 1 MCompt student	1 MCompt student 1 MPhil student
Ms Yumna Abed	Yumna Abed is a senior lecturer in the Department of Financial Governance. She is a CA(SA) and she holds an	All Research Sub-focus Areas	1 MPhil student	-

	MCom in Accounting from the University of Pretoria.			
Ms Babalwa Ceki	Babalwa Ceki is a senior lecturer in the Department of Financial Accounting. She is a CA(SA) and she holds an MCom in Accounting from the University of Pretoria.	IFRS Critical perspectives on IFRS reporting	-	-
Ms Margo Scott	Margo Scott is a senior lecturer in the Department of Financial Accounting. She is a CA(SA) and she holds an MCom in Taxation from the University of Pretoria.	IFRS Critical perspectives on IFRS reporting	-	1 MPhil student
Mr Jan Bosman	Jan Bosman is a senior lecturer in the Department of Financial Accounting. He is a CA(SA) and he holds an MCom in Taxation from the University of Pretoria.	IFRS Critical perspectives on IFRS reporting	-	-
Model of supervision	Candidates will be allocated a supervisor but will be required to work independently within the requirements of higher degree studies.			
Selection criteria: PhD (Accounting Sciences); MPhil (Accounting Sciences) and MCompt (Accounting Sciences)	<p>In addition to the admission criteria on the Unisa application website, the acceptance of potential students is based on the following criteria:</p> <ul style="list-style-type: none"> • Suitability and viability of the intended research; • Adequate supervisory capacity and research expertise in the discipline or department; • An approved selection procedure which is in line with Unisa's policies on equality and diversity in the discipline or department. <p>You are therefore required to prepare a five-page expression of intent essay. This essay will be used to rank the applications based on the criteria stated in the first two bullets. The expression of intent essay must include the following:</p> <ul style="list-style-type: none"> • Personal motivation to pursue studies in this topic (maximum 60 words) • Topic • Short literature review (with text references using Harvard) • Potential contribution of the study • Research problem /research question • Proposed aim of the study • Proposed methodology • List of references (use Harvard Referencing method) 			
Selection procedure	<ol style="list-style-type: none"> 1. Apply for a student number. 2. Apply during the prescribed application period in one of the research focus areas. Ensure that you apply online, and attach your essay of intent and other requested documentation. 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 relevant academic department for consideration. 4. The departmental selection procedure takes place during December and January. The selection process firstly ranks the applications of the candidates within each specific focus area within the role of auditing in governance based on the criteria stated above, so the content and quality of the expression of intent essay is important. The specific focus areas indicate the expertise in the department, therefore applications in the specific focus areas tend to be considered before those applied for under "Other". Where adequate supervision capacity exists, applications beyond the specific focus areas will be considered, especially where a high-quality essay of intent indicates a suitable and viable topic and a supervisor with the expertise is available. The highest ranked applications are then reviewed for equality and diversity. The applications are therefore ranked to match the number of applications with the available supervision capacity and expertise, while taking equality and diversity into account. 			

	5. Generally, you should be notified of the outcome of your application during February. The notification will be done by staff from the relevant registration support department.
Documents to support the application in addition to the Expression of intent essay	<p>One-page abbreviated CV including:</p> <ul style="list-style-type: none"> • Academic qualifications • Work experience • Contact details • Previous research, if any
Recommended reading	<p>You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of admission requirements at an institution, finding and selecting a topic is done by the candidate. No doubt when you decided to do a Master's or Doctoral study, you either had an idea in mind or you started reading to find one that is of interest to you. The expression of intent essay is therefore your initial documentation of the idea which has been developed into a rough topic in the chosen field of study. You therefore need to take the idea and review recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient sources exist. As part of the research process, you are aiming to find a research problem/question. What you intend doing in your study to address the research problem or answer the question (the objectives) will be the focus of your proposed study. There should be sources available at your local library and the following reading list will help you understand the research process and what will be required from you for Master's or Doctoral studies. Hofstee's book is the prescribed book used by us for Master's and Doctoral students, whereas Trafford and Leshem's book is recommended for Doctoral students:</p> <p>Biggam, J. 2011. <i>Succeeding with your Master's Dissertation: a step by step handbook</i>. Berkshire: Open University Press.</p> <p>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: www.exactica.co.za).</p> <p>Leedy, P.D. and Ormrod, J.E. 2010. <i>Practical research: planning and Design</i>. Eight editions. New Jersey: Pearson Education, Inc.</p> <p>Mouton, J. 2001. <i>How to succeed in your Master's and Doctoral studies</i>. Pretoria: Van Schaik's.</p> <p>Ryan, B, Scapens, RW & Theobald, M. 2002. <i>Research method and methodology in finance and accounting</i>. 2nd edition. London: Thomson.</p> <p>Salkind, MJ. 2009. <i>Exploring research</i>. Upper Saddle River, NJ: Pearson Education International.</p> <p>Trafford, V & Leshem, S. 2008. <i>Stepping stones to achieving your Doctorate</i>. Berkshire, England: Open University Press.</p> <p>A link to <i>Library guides</i> on Unisa's Library home page is another source of information. Although the content and services are only available to registered students, you can access the completed theses and dissertations portal within the <i>Library guides</i>; referencing styles; and the 'Podcasts' tab links to YouTube. Search the aspects of the research process you would probably like to know more about on YouTube, for example: how to develop a good research topic; the literature review; academic writing; research methodology; etc. You will note that many of these YouTube videos are from academics at universities. The videos will obviously not replace the more detailed reading that you will need to do if your application is successful, but they provide a fair source of background information on the research process which should assist you both in the writing of the required essay and continuing with the study if your application is successful. Also visit the NQF level descriptors on the SAQA website to differentiate between what is expected at NQF level 9 for a Master's study and level 10 for a Doctoral study.</p>