

<b>Department</b>	Management Accounting	
<b>Discipline</b>	Management Accounting	
<b>Research focus area</b>	Environmental Management Accounting	
<b>Supervision team</b>	Prof Breggie van der Poll	
<b>Name</b> Prof HM van der Poll E-mail: vdpolhm@unisa.ac.za	<b>Academic Profile</b> Prof Breggie joined Unisa in 2001. She is a professor in Management Accounting at the Graduate School of Business Leadership (SBL) with a doctorate in Financial Management Sciences. She has supervised several Master's and Doctoral students to completion. She has published articles in various accredited journals, nationally and internationally. She is a C3 NRF rated researcher specialising in Environmental Management Accounting Qualitative Research.	<b>Capacity</b> Up to 1 PhD student and 2 MPhil students. (Currently supervising 6 PhD and 1 MPhil student/s)
Mrs J Foot E-mail: footj@unisa.ac.za	Judith Foot is a senior lecturer in Management Accounting. She has a Master's Degree in Business Leadership and is a CA(SA). Her area of interest is strategy, sustainability and the environment.	Up to 2 MCompt students. (Currently supervising 2 MCompt student/s)
<b>Model of supervision</b>	Candidates will be allocated to a supervisor but will be required to work independently within the requirements of higher degree studies.	
<b>Selection criteria:</b> 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"> <li>• Suitability and viability of the intended research;</li> <li>• Adequate supervisory capacity and research expertise in the discipline or department;</li> <li>• An approved selection procedure that is in line with Unisa's policies on equality and diversity in the discipline or department.</li> </ul> <p>You <b>are</b> therefore <b>required</b> to prepare a <b>five-page</b> expression of intent essay, including the list of references. Note that the number of applications received annually by far exceeds the available capacity, so candidates are competing for limited space in the degrees. It therefore follows that the quality of the essay is extremely important as it is used to rank the applications based on the criteria stated in the first two bullets.</p> <p>The expression of intent essay for the coursework (MCompt) and research master's (MPhil) degrees must include the following:</p> <ul style="list-style-type: none"> <li>• Topic</li> <li>• Concise personal motivation to pursue studies in this topic</li> <li>• A short concept statement which outlines the intended research area (1-2 pages)</li> <li>• Research problem</li> <li>• Proposed aim/objective of the study</li> </ul>	

	<ul style="list-style-type: none"> <li>• Potential contribution of the study</li> <li>• A list of references (use Harvard referencing method)</li> </ul> <p>The expression of intent essay for the <b>Doctoral degree</b> must include the following:</p> <ul style="list-style-type: none"> <li>• Topic</li> <li>• Concise personal motivation to pursue studies in this topic</li> <li>• A short concept statement which outlines the intended research area (1-2 pages)</li> <li>• Research problem</li> <li>• Proposed aim/objective of the study</li> <li>• The proposed methodology</li> <li>• Potential original academic contribution of the study</li> <li>• A list of references (use Harvard referencing method)</li> </ul>
<b>Unit of Analysis</b>  <b>Environmental Management Accounting</b>	<b>Research Focus</b> <ul style="list-style-type: none"> <li>• Environmental Management Accounting</li> <li>• Environmental footprints and handprints</li> <li>• Environmental cost accounting</li> <li>• Greening the environment using various Environmental Management Accounting Practices (MAPs) using Activity-Based Costing (ABC), Material Flow Cost Accounting (MFCA), Life Cycle Costing (LCC)</li> </ul>
<b>Selection procedure</b>	<ol style="list-style-type: none"> <li>1. <u>Apply for a student number.</u></li> <li>2. Apply during the prescribed application period for a space in the <i>Environmental Costing and Management</i> research focus area. Ensure that you <u>apply online</u>, and attach your essay of intent and other requested documentation.</li> <li>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.</li> <li>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 <i>Environmental Costing and Management</i> focus area 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.</li> <li>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.</li> </ol>
<b>Documents to support the application in addition to the Expression of intent essay</b>	One-page abbreviated CV including: <ul style="list-style-type: none"> <li>• Academic qualifications</li> <li>• Work experience</li> <li>• Contact details</li> <li>• Previous research, if any</li> </ul>

<p><b>Reading:</b> <b>Subject Field</b></p>	<p>Although these articles seem dated they are from the seminal authors of this research field:</p> <ol style="list-style-type: none"> <li>1. Jasch, C. (2003). The Use of Environmental Management Accounting (EMA) for Identifying Environmental Costs. <i>Journal of Cleaner Production</i>, 11(6), 667-676. DOI: 10.1016/S0959-6526(02)00107-5</li> <li>2. Burritt, R.L. &amp; Saka, C. (2006). Environmental management accounting applications and eco-efficiency: Case studies from Japan. <i>Journal of Cleaner Production</i>, 14(14), 1262-1275. DOI: 10.1016/j.jclepro.2005.08.012</li> <li>3. Gray, R. &amp; Bebbington, J. (2006). Environmental Accounting, Managerialism and Sustainability: Is the planet safe in the hands of business and accounting? Retrieved in May 2006 from <a href="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">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</a></li> <li>4. Jasch, C. (2006). How to Perform an Environmental Cost Assessment in one day. <i>Journal of Cleaner Production</i>, 14(14), 1194-1213. DOI: 10.1016/j.jclepro.2005.08.005</li> <li>5. Jasch, C. (2009). Environmental and material flow cost accounting. Principles and procedures. <i>Eco-efficiency in Industry and Science</i>, Springer Science and Business Media.</li> <li>6. Burritt, R.L. &amp; Schaltegger, S. (2010). Sustainability accounting and reporting: fad or trend? <i>Accounting, Auditing and Accountability Journal</i>, 23(7), 829-846.</li> <li>7. Fakoya, M.B. &amp; van der Poll, H.M. (2012) The feasibility of applying material flow cost accounting as an integrative approach to brewery waste-reduction decisions, <i>African Journal of Business Management</i>, 6(35): 9783-9789. (Article published before journal became predatory).</li> <li>8. Van der Poll, H.M. (2015). Facilitating a greener environment through Management Accounting. <i>African Journal of Hospitality, Tourism and Leisure</i>, 4(Special edition) - (2015) ISSN: 2223-814X.</li> <li>9. Askham, T. &amp; van der Poll, H.M. (2017). Water Sustainability of Selected Mining Companies in South Africa, <i>Sustainability</i>, 9, 957; doi:10.3390/su9060957</li> <li>10. Mbedzi, M., van der Poll, H.M. &amp; van der Poll, J.A. (2018). An information framework for facilitating cost saving of environmental impacts in the coal mining industry in South Africa, <i>Sustainability</i>, 10(6), 1-20. DOI: 10.3390/su10061690</li> </ol>
<p><b>Reading:</b> <b>Research Approach and Methodology</b></p>	<p>You may be asking how you are going to find a topic and write an essay of intent on your own. Regardless of admission requirements at an institution, finding and selecting a topic is done by the candidate. No doubt when you decided to do a Master's or Doctoral study, you either had an idea in mind, possibly in the industry in which you work, or you started reading to find one that is of interest to you. Reading financial or accounting-related magazines or even financial sections of newspapers could generate ideas for further investigation. The expression of intent essay is therefore your initial documentation of the idea that has been refined into a real life problem relating to the chosen field of study. You therefore need to take the idea and narrow it down to a problem. This is followed by a brief review of recent literature on the area of interest to establish what has already been done and whether the research problem is topical and sufficient sources exist. As a start to the research process, you are therefore aiming to find a researchable problem. What you intend doing in your study to address the research</p>

problem will be the aim of your proposed study. The aim is then 'unpacked' into specific objectives.

There should be sources available at your local library, but the following reading list will help you understand the research process and what will be required from you for Master's or Doctoral studies. Hofstee and Biggam's books are used by us as core texts for mostly Master's students, whereas Trafford and Leshem's book is a core text for doctoral students:

- Hofstee, E. 2006. *Constructing a good dissertation: a practical guide to finishing a Master's, MBA or PhD on schedule*. Johannesburg: EPE. (Available from the following website: [www.exactica.co.za](http://www.exactica.co.za))
- Biggam, J. 2017. *Succeeding with your Master's Dissertation: A Step-by-Step Handbook*. Fourth edition. London. McGraw-Hill Education.
- Gill, P., Stewart, K., Treasure, E. & Chadwick, B. 2008. Methods of data collection in qualitative research: Interviews and focus groups. *British Dental Journal*, 204(6): 291-295. DOI: 10.1038/bdj.2008.192
- Trafford, V & Leshem, S. 2008. *Stepping stones to achieving your Doctorate*. Berkshire, England: Open University Press.
- Jabareen, Y. 2009. Building a Conceptual Framework: Philosophy, Definitions, and Procedure, *International Journal of Qualitative Methods*, 8(4): 49-62.
- Struckey, H.L. Kraschnewski, J.L., Miller-Day, M., Palm, K., Larosa, C. & Sciamanna, C. 2014. "Weighing" Two Qualitative Methods: Self-report Interviews and Direct Observations of Participant Food Choices, *Field Methods*, 26(4): 343-361. DOI: 10.1177/1525822X14526543
- Stacey, K. & Vincent, J. 2016. Evaluation of an electronic interview with multimedia stimulus materials for gaining in-depth responses from professionals. *Qualitative Research*, 11(5), 605-624. DOI: 10.1177/1468794111413237
- Creswell, J.D. 2017. *Research design: Qualitative, quantitative, and mixed methods approaches*. 3<sup>rd</sup> Edition. California: Sage publications.
- Flynn, F., Albrecht, L. & Scott, S.D. 2018. Two Approaches to Focus Group Data Collection for Qualitative Health Research: Maximizing Resources and Data Quality, *International Journal of Qualitative Methods*, 17: 1-9. DOI: 10.1177/1609406917750781
- Yin, R. 2018. *Case Study Research and Applications: Design and Methods*, 6<sup>th</sup> edition. Sage Publications, London.
- Kumar, R. 2019. *Research Methodology: A Step by Step Guide for Beginners*. 5<sup>th</sup> Edition. Sage Publications, London.

A link to *Library guides* on Unisa's Library home page is another source of information. Obviously all the content and services in the alphabetical list of *Library guides* are only available to registered students, but you may find the guide on *Government Publications; How to search; How to write a literature review; and Postgraduate supervision* useful. The *Postgraduate supervision* guide contains a great deal of information that includes links to: completed Theses and dissertations under the ETD portal; referencing styles; and the 'Podcasts' tab links to YouTube. Search the aspects of the research process you would probably like to know more about on YouTube, for example: how to develop a good research topic; the literature review; academic writing; research methodology; etc. You will note that many of these YouTube videos are from academics at universities. The videos will obviously not replace the more detailed reading that you will need to do if your application is successful, but they provide a fair source of background information on the research process that should assist you in both the writing of the required essay and continuing with the study if your application is successful. Also, visit the [NQF level descriptors](#) on the SAQA website to differentiate between

	what is expected at NQF level 9 for a Master's study and level 10 for a Doctoral study.
<b>Resources: Scholar Community</b>	<p>Conferences:</p> <ul style="list-style-type: none"> <li>• <a href="https://eman-conference.org/conference-proceedings/">https://eman-conference.org/conference-proceedings/</a></li> </ul> <p>Websites and interest groups</p> <ul style="list-style-type: none"> <li>• <a href="https://au.int/en/agenda2063/overview">https://au.int/en/agenda2063/overview</a></li> <li>• <a href="https://www.oecd.org/southafrica/">https://www.oecd.org/southafrica/</a></li> <li>• <a href="https://www.globalreporting.org/Pages/default.aspx">https://www.globalreporting.org/Pages/default.aspx</a></li> <li>• <a href="https://www.un.org/sustainabledevelopment/sustainable-development-goals/">https://www.un.org/sustainabledevelopment/sustainable-development-goals/</a></li> </ul>