

# A commentary on the global position of South African Accounting research

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## Abstract

The South African designation of Chartered Accountant is comparable to similar designations in most developed countries. However, the research outputs of Accountancy academics in South Africa seem to lag far behind those of their counterparts abroad. This article discusses the results of several inquiries into the status of South African Accounting research in a global context, and identifies several reasons and possible remedies for low research output.

## Key words

*Academic*  
*Accounting Research*  
*Publications*  
*Research Productivity*  
*South Africa*

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## 1 Introduction

In November 2004, the *Times Higher Education Supplement* published a worldwide ranking of universities. The rankings reflected peer reviews, research impact, faculty-to-student ratios and international orientation. The report listed the top 200 universities worldwide, across all disciplines. Not a single African university appeared on the list.

In the January 2005 issue of *Accountancy SA*, the results of a local survey on the perceptions of business decision-makers of business qualifications in South Africa were presented. The article celebrated the highly successful branded image of the South African Chartered Accountant (CA(SA)) qualification: 90% of the respondents felt that the CA(SA) designation was the most important designation in South Africa and 89% believed that it competes with equivalent designations on a global scale. Professionally, South African Chartered Accountants are often proud of the standard of their qualification. The South

African Institute of Chartered Accountants (SAICA) maintains reciprocity agreements with similar professional Accounting bodies in the UK, Australia, New Zealand and Canada. However, universities from all of these countries appear on the *Times Higher Education Supplement* rankings, while South African institutions do not.

Surveys such as these suggest that while the Accounting profession in South Africa maintains high standards internationally, the same might not be true of Accounting academics' achievements. This article developed out of curiosity about the level of Accounting<sup>1</sup> research in South Africa, and how such research is positioned in the global context. It provides a commentary on the global position of South African Accounting research, and identifies a number of possible reasons and remedies for low research output in top international Accounting journals. This article builds on and adds to a developing international literature that studies, comments and provides guidance on Accounting research, with the aim of assisting Accounting academics in their research efforts.

First, a brief review is provided of the literature on Accounting research itself. Next, the methodology and results of several inquiries into the *status quo* of South African Accounting research are presented. Finally, a number of reasons for the poor levels of research output are identified; and some remedies to improve Accounting research output in South Africa are suggested.

## **2 Accounting research literature**

With the international proliferation of Accounting journals in recent decades, increased attention has been paid to issues of research and publication. These meta-analyses include several commentaries and studies covering a number of different aspects of Accounting research. They vary from detailed quantitative studies to commentaries and notes providing suggestions and guidance (sometimes including personal experiences and observations).

Brown (2003), Lowe and Locke (2005) and Reinstein and Calderon (2006) performed and examined ranking exercises of peer-reviewed Accounting journals, as a good record of publications in such journals is often used for promotion purposes. Bricker (1989) performed a quantitative study of citations to infer a structure that can be applied to the Accounting discipline. Baker and Bettner (1997), Chua (1986), Dillard (1991) and Laughlin (1995) presented theoretical and philosophical considerations of Accounting research, reviewing and analysing the existing paradigms in Accounting research and highlighting opportunities that may have been neglected. De Lange (2005) and Fogarty and Ravenscroft (1999) provided guidance on the writing and publication process for Accounting academics who find themselves trying to cope with the demand to 'publish or perish'. Brown and Laksmana (2004) and Chan, Chen and Cheng (2005) analysed the research productivity of different countries and tertiary institutions. Bhimani (1992), Carmona, Gutierrez and Camara (1999) and Luft and Shields (2003) profiled published Accounting research, identifying the most common research topics, paradigms and research methods, as well as the institutional affiliations of authors in this field.

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1 For the purposes of this article, the term 'Accounting' includes Auditing, Financial Accounting, Financial Management, Management Accounting and Taxation where applicable. Where these terms refer to subjects or fields of study, the terms are capitalised.

This article contributes to the discussion on Accounting research in South Africa by commenting on the global position of South African Accounting research. This is of interest to Accounting academics, particularly those who are embarking on the process of publishing their Accounting research. It is also important in the light of increasing international mobility and co-operation in education and research.

A note is essential here on the distinction between the three responsibilities of tertiary institutions, namely teaching, research and community engagement. This article and the literature noted above focus on the generation and dissemination of knowledge through research. This does not imply that this activity is unrelated to either teaching or community engagement. Hence, links are pointed out to these two areas (particularly to Accounting education) where appropriate.

### 3 Methodology

An initial attempt was made in this study to replicate Chan *et al.*'s (2005) research in South Africa. Chan *et al.* (2005) analysed 18 of the top international journals in Accounting and related fields for the period from 1991 to 2002 in order to identify publications from faculties in the Asia-Pacific region<sup>2</sup>. On the basis of their survey, Chan *et al.* (2005) were able to rank research productivity by country and by university in the Asia-Pacific region. The results were considered to be particularly useful for comparative purposes when considering the South African Accounting research situation, as the Asia-Pacific region includes a number of countries both from the so-called developed world and from the developing world. However, as copies of all the relevant journals for the period from 1991 to 2002 were not available at the libraries of the University of Pretoria, the University of Johannesburg, the University of the Witwatersrand or Monash South Africa, it was not possible to replicate the study locally.

Three alternative sources were then used to gather information to shed some light on the position of South African Accounting research in a global context. These three sources are listed below.

An analysis of higher degrees held by academics in Accounting departments

A simple analysis was performed of the higher degrees held by the academic members of Accounting departments for a selection of national and international universities. Data for the analysis was obtained from the departmental websites of the same selection of South African and international universities. The international universities that were selected all appeared on the *Times Higher Education Supplement* rankings.

Structured searches of research databases

As a proxy for the Chan *et al.* study, structured searches of research databases were performed in order to identify South African Accounting research that has been published in these same 18 leading journals.

2 The set of 18 leading Accounting journals used by Chan *et al.* (2005) was the following: *Abacus*; *Accounting and Business Research*; *the Accounting Review*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice and Theory*; *Behavioural Research in Accounting*; *Contemporary Accounting Research*; *the Journal of Accounting and Economics*; *the Journal of Accounting and Public Policy*; *the Journal of Accounting Literature*; *the Journal of Accounting Research*; *the Journal of Accounting, Auditing and Finance*; *the Journal of Management Accounting Research*; *the Journal of the American Taxation Association*; *the Journal of Business Finance and Accounting*; *the National Tax Journal*; *the Review of Accounting Studies* and *the Review of Quantitative Finance and Accounting*.

A request for information from Chan *et al.*

The authors were contacted in the hope that they had kept sufficient data which could still be used to replicate the study for South African universities.

## 4 Results

### 4.1 Analysis of higher degrees

Table 1 shows the number of higher degrees held by the academic staff at a number of South African and several overseas universities<sup>3</sup>, according to the institutions' websites<sup>4</sup>. Of the South African institutions selected, the University of Pretoria is the only local institution which even comes close to the overseas institutions in terms of the percentage of members of staff who hold higher degrees. If the University of Pretoria is excluded, the number of Accountancy academics with doctorates in South Africa appears to be extremely low.

**Table 1 Higher degrees held by faculty members at selected institutions<sup>5</sup>**

Institution	Total	Master's degrees	Doctorates
<b>South Africa</b>			
UNISA (Financial Accounting)	33	12	5
University of the Witwatersrand	33	16	3
UNISA (Management Accounting)	31	19	2
University of Pretoria	25	8	10
Rhodes University	16	3	1
University of Port Elizabeth (now part of Nelson Mandela Metropolitan University)	15	3	0
University of the Western Cape	9	3	0
Total	162	64	21
<b>Overseas</b>			
University of New South Wales (Australia)	36	29	16
Leeds University (UK)	17	14	11
Waterloo University (Canada)	35	25	20

The results suggest that South African Accounting academics are significantly under-qualified. This assertion is supported by a review of academic employment opportunities. The standard prerequisite for many Senior Lecturers in Accounting in developed countries is a PhD or PhD near completion. At many South African universities, a qualified

3 A single university was selected from the Times Higher Education Supplement rankings for Australia, the UK and Canada. These universities are not the highest ranked universities for each of these countries. These countries have professional Accounting qualifications comparable with South Africa.

4 Although websites may sometimes be out of date, it is likely that universities will want to publicise the qualifications of their faculty members. It is submitted that any omissions are therefore unlikely to alter the overall picture significantly. The lists of faculty members included staff from junior to senior positions for all universities

5 The total column refers to the number of staff members. As some staff members possess both Masters and Doctorate degrees, and some staff members possess neither, the columns do not add up.

Chartered Accountant without any postgraduate degree over and above a Certificate in the Theory of Accountancy (CTA) may be considered for a Senior Lecturer's position. Internationally, an Associate Professor or Professor in Accounting is often required to have, at the very least, a PhD and a specified record of publications in high quality academic journals. By contrast, in South Africa, a Chartered Accountant with a Master's degree may be eligible to apply for the position of Associate Professor in some universities, and there are even a number of Professors in Accounting without a PhD. This should perhaps be seen as less of a criticism of the academics themselves than as a reflection of a labour market in which there is a massive shortage of highly qualified academic accountants.

#### 4.2 Structured searches of research databases

Searches were conducted on the publishers' websites for each of the top 18 journals used in Chan *et al.*'s study, as well as a number of bibliographic databases, using the search term 'Africa' on certain searchable fields. Initially this procedure was intended to act as a proxy for the Chan *et al.* (2005) study and to cover the period from 1991 to 2002. However, the period was eventually extended beyond 1991 to 2002 to include all available years. The intention was to gain as broad a picture of Accounting research in and about South Africa and Africa as possible. A number of articles were identified which featured research involving South Africa or Africa in some way or another. The number of research articles returned by the searches are shown in Table 2.

**Table 2** Articles returned from searches using the term 'Africa'

Journal Title	Number of articles returned
<i>Abacus</i>	1
<i>Accounting and Business Research</i>	1
<i>Accounting, Organizations and Society</i>	5
<i>Accounting Review</i>	1
<i>Auditing: A Journal of Practice and Theory</i>	1
<i>Behavior Research in Accounting</i>	0
<i>Contemporary Accounting Research</i>	0
<i>Journal of Accounting, Auditing and Finance</i>	0
<i>Journal of Accounting and Economics</i>	0
<i>Journal of Accounting and Public Policy</i>	1
<i>Journal of Accounting Literature</i>	0
<i>Journal of Accounting Research</i>	0
<i>Journal of Business Finance and Accounting</i>	1
<i>Journal of Management Accounting Research</i>	0
<i>Journal of the American Taxation Association</i>	0
<i>National Tax Journal</i>	1
<i>Review of Accounting Studies</i>	0
<i>Review of Quantitative Finance and Accounting</i>	0
<b>TOTAL</b>	<b>12</b>

The bibliographic details of these articles are provided in Appendix A. They present a useful indication of the type of research that has been published internationally in Accounting involving South Africa and/or Africa. Full details of the searches performed are provided in Appendix B. Although the numbers of articles that directly concern Africa or South Africa are few and far between (particularly when one considers that each of these journals typically publishes between five and ten articles, quarterly), this list nevertheless illustrates the possibilities and potential for research in different sub-disciplines. The higher number of articles on these topics published in *Accounting, Organizations and Society* (ranked among the top five accounting journals, see Lowe and Locke (2005)) compared to the numbers published in other international journals reflects the journal's emphasis on the wider impact that Accounting has on various aspects of society. If we consider the widespread changes that South African society has undergone in the last decade (and continues to undergo), there are clearly opportunities for publishing Accounting research in South Africa at the highest level.

### **4.3 Request for information from Chan et al.**

As noted above, Chan *et al.* were contacted in the hope that they had kept sufficient data to be able to rank the research of South African institutions. They assisted in the research for this study by providing the data for a list of 21 South African universities (see Appendix C for the list of universities). Their results, including the South African data, are presented in Table 3.

**Table 3 Summary of results for research productivity in the Asia-Pacific region plus South Africa**

Country	Total published articles from 1991 to 2002	Average number of published articles per annum (1991-2002)
Australia	236.65**	21.51
- mean (per university)*	7.40	0.67
Hong Kong	113.49	10.32
- mean (per university)	16.21	1.47
Singapore	40.62	3.69
- mean (per university)	13.54	1.23
Taiwan	36.23	3.29
- mean (per university)	2.01	0.18
New Zealand	28.33	2.58
- mean (per university)	3.54	0.32
South Korea	25.14	2.29
- mean (per university)	0.93	0.08
Japan	6.33	0.58
- mean (per university)	0.7	0.06
China	2	0.18
- mean (per university)	0.33	0.03
<b>South Africa</b>	<b>1.5</b>	<b>0.14</b>
<b>- mean (per university)</b>	<b>0.75</b>	<b>0.07</b>

*continued*

Country	Total published articles from 1991 to 2002	Average number of published articles per annum (1991-2002)
Malaysia	1.16	0.11
- mean (per university)	0.39	0.04
Indonesia	1	0.09
- mean (per university)	0.5	0.05
Thailand	1	0.09
- mean (per university)	0.5	0.05
Macau	0.5	0.05
- mean (per university)	0.5	0.05
Bangladesh	0.25	0.02
- mean (per university)	0.25	0.02
* Total published articles divided by the number of contributing institutions.		
** Decimals were the result of weighting articles in which the authors were from more than one country (an article with affiliations in two countries would score 0.5 for each country)		

Source: Chan *et al.* (2005: 51) (emphases added)

Australian academics produced the greatest quantity of work in these journals over the period under review. However, when considered by university, Hong Kong and Singapore were the most productive – generating on average more than one publication in one of these top journals per university per year. Chan *et al.* (2005) also gave comparative figures for the USA and Canada combined: a total of 3 462.15 published articles (an average of 314.74 per year) with a mean (per university) of 7.38 (an average of 0.67 per year). Chan *et al.* concluded that top universities in the Asia-Pacific region are comparable with their American counterparts.

Chan *et al.* identified only two articles by authors with affiliations to South African universities which appeared in the list of articles published in the leading 18 journals<sup>6</sup>. The first was authored by Page and Reyneke (1997). It was published in the *Journal of Business Finance and Accounting* and dealt with ‘The timing and performance of initial public offerings (IPOs) on the Johannesburg Stock Exchange’. The second was authored by Bowie and Bradfield (1998), of whom only the latter was affiliated to a South African institution. It was also published in the *Journal of Business Finance and Accounting* and dealt with beta coefficient estimations.

6 The author has independently identified two articles with South African authors that were not picked up by Chan *et al.* (2005):

Atkinson, A.A., Balakrishnan, R., Booth, P., Cote, J.M., Groot, T., Malmi, T., Roberts, H., Uliana, E. & Wu, A. 1997. New directions in Management Accounting research. *Journal of Management Accounting Research*, 9:79-108.

Chan *et al.* have confirmed that their study only included the first five authors for each article. As the articles are weighted, the effect on the results is insignificant. The inclusion of this article would increase the South African number of total articles (weighted) to 1.61 (however, other countries’ results would also be understated in a similar fashion).

McRae, T.W. 1970. Opportunity and incremental cost: an attempt to define in systems terms. *Accounting Review*, 45(2):315.

This article was not identified by Chan *et al.* as it was published before 1991.

As one of the authors was not affiliated to a South African institution, Chan *et al.*'s (2005) weighted total of articles for South Africa is 1.5, giving a mean of 0.75, attributed to the University of Cape Town and Stellenbosch University. As can be seen in Table 3, this places South Africa above Malaysia and below China, in the 9<sup>th</sup> position out of 14 countries, firmly in the bottom half of the table. South Africa's research output is significantly below that of Australia, New Zealand and Singapore – countries with which the South African professional Accounting qualification is comparable. It is also relevant that the two South African articles identified above fall within the Finance discipline, suggesting that research in this area in South Africa has made better progress than research in Accounting itself (or other related fields such as Auditing and Tax).

#### **4.4 Summary of results**

From the results of the inquiries conducted (as reported above), the following is clear:

The research outputs of Accounting academics do not match the professional achievements and recognition of South African Chartered Accountants.

The contribution of South African academics to the global Accounting literature is very limited.

There is nevertheless some evidence of Accounting research concerning Africa at a high level, and consequently there are opportunities for South African Accounting academics to publish internationally.

### **5 Reasons and remedies**

In 1959 the Pierson and Gordon-Howell reports shook the world of business education in America. These reports criticised business schools for being 'a collection of trade schools lacking a strong scientific foundation' (Zimmerman 2001:2). Jeuck (1986:5) quotes an observer at the time describing 'unimaginative, nontheoretical faculties teaching from descriptive, practice-oriented texts to classes of second-rate vocationally-minded students'. The Ford Foundation, which had called for the Gordon-Howell report, subsequently poured tens of millions of dollars into developing scientific research in business sciences at five 'centres of excellence' – Carnegie, Chicago, Columbia, Harvard and Stanford – in the hope of developing significant research. The investment paid off. As can be seen from the results of the Chan *et al.* (2005) study, other countries have followed suit.

The South African situation can at least partly be attributed to the fact that our universities did not follow the American trend of investing in business research. The reasons for this may be economic, social and/or political. In order to rectify the situation, two areas which were addressed internationally (see Bricker, 1993) must be urgently addressed in South African Accounting education, namely

- the perception that Accounting is a technical skill or a social science; and
- the predominant understanding of 'accounting theory'.

These two issues are discussed briefly below.

#### **5.1 Accounting: technical skill or social science?**

The vast skills shortage and the urgent need for qualified accountants is well known in South Africa. This situation is in itself typically used to justify an overwhelming emphasis

on practical aspects of Accounting that are supposed to assist future job-seekers in both finding and keeping jobs. While this practical necessity cannot be denied, the emphasis on technical Accounting skills obscures a broader understanding of the field of Accounting.

### 5.1.1 *Accounting is not equivalent to bookkeeping*

Professor Thompson (quoted in 'Accounting education's quiet revolution' 1997) from Florida A&M University noted how Accounting education in the late 1960s 'focused on the technical mechanics – earnings per share, pronouncements, etc. – not the broader picture. Accounting and bookkeeping were one-in-the-same'. He noted that the situation had since changed.

The International Federation of Accountants' (IFAC) Education Standards (IES) require the acquisition of 'Professional Skills'. These skills include intellectual skills encompassing, *inter alia*, 'the capacity for inquiry, research, logical and analytical thinking, powers of reasoning and critical analysis' (IFAC 2003:54). In the third IFAC Education Standard (IES 3), IFAC encourages a 'general education [that helps] candidates become broad-minded individuals who think and communicate effectively and who have the basis for conducting inquiry, carrying out logical thinking and undertaking critical analysis' (IFAC 2003:54), where such a 'general education' may include topics such as an appreciation of art, literature and science (IFAC 2003:57).

These Professional Skills differentiate a professional accountant from an advanced bookkeeper. A professional accountant in practice is expected to apply his or her mind to the wider implications of accounting problems and how these can have an impact upon a particular business environment. Accounting academics should be no less concerned with how accounting problems impact on other aspects of society.

### 5.1.2 *The scope of Accounting*

A narrow view of Accounting would equate it with mastery of accounting standards and principles. As Deegan (2000:19) has noted, however, 'To simply learn the various rules of financial accounting ... without considering the implications that accounting information will have would seem illogical'. He provides a number of examples of issues that fall within the scope of financial accounting (Deegan 2000:19):

How should the various elements of accounting be measured?

What motivates organisations to provide certain types of accounting information?

What motivates individuals to support and perhaps lobby regulators for some accounting methods in preference to others?

What are the implications for particular types of organisations and their stakeholders if one method of accounting is chosen or mandated in preference to other methods?

How and why do the capital markets react to particular accounting information?

Is there a 'true measure' of income?

There are clearly elements of finance, economics, psychology and sociology present in these issues. If we consider that knowledge transcends distinctions between academic disciplines, we can allow for a much broader vision of what Accounting studies entail. Elsaid and Schermerhorn (1991) believe that in order to cope with an increasingly 'volatile' business environment, business schools will have to expand their offerings of 'nonbusiness courses and multidisciplinary courses' (Elsaid & Schermerhorn 1991:15). They suggest that

business schools should accordingly hire ‘more faculty with somewhat different educational backgrounds – including political scientists, sociologists, and philosophers’ (Elsaid & Schermerhorn 1991:17). It seems then that a broader view of the discipline is not only appropriate, but inevitable.

### 5.1.3 *Accounting as a social science*

The application of methods of scientific and philosophical inquiry that are used within many other academic disciplines can and should be put to good use by Accounting academics to study issues such as those mentioned above. Accounting as a social science involves the application of the scientific method (and philosophical reasoning) to accounting problems. This extends beyond mere accumulation of data (in the sense that market research is used accumulate data about consumer choices) to the application of empirical data to theory and vice versa, This can then assist in explaining a particular problem or in providing predictions regarding a particular issue.

This requires research skills amongst Accounting academics. Currently, it is possible to obtain an Honours degree in Accounting in South Africa without completing any research methodology<sup>7</sup>. This contrasts with Australia, where research methodology is an essential part of an Honours degree, and where an undergraduate unit is dedicated to Accounting Theory. The latter ensures that all Accounting graduates have had some exposure to Accounting research. It is clear then that there is a need for greater inclusion of research methodology and Accounting theory in the South African Accounting curriculum.

## 5.2 *The predominant understanding of ‘Accounting theory’*

One key to developing a broad view of Accounting as a discipline is a detailed study of Accounting theory in university Accounting courses. Currently, references to Accounting theory typically refer only to the conceptual framework, as represented by the *Framework for the Preparation and Presentation of Financial Statements* issued by the International Accounting Standards Board (IASB). As noted above, undergraduate studies in Australia include a semester unit dedicated to Accounting Theory. The unit essentially reviews the results of Accounting research over recent decades (see Deegan (2000) and Godfrey, Hodgson and Holmes (2000) for examples of Accounting Theory textbooks), and they provide a broad understanding of the economic and social context of accounting and the impact that accounting has on business and finance.

Typical areas of study include normative theories of accounting (which include but go beyond the conceptual framework); positive accounting theories, including economics-based models, legitimacy and stakeholder theories; the international context of Accounting, including the interplay of culture and accounting systems; and voluntary financial reporting such as social and environmental reports. This introduces students to the possibilities of

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7 Note that the proposed South African Qualifications Authority (SAQA) National NQF Level Descriptors specifies that for Honours and Professional Degrees learners should be able to demonstrate: ‘an understanding of a range of research methods, techniques and technologies and an ability to select these appropriately for a particular research problem in an area of specialization’ and, ‘effective and efficient information retrieval and processing skills; the identification, critical analysis, synthesis and independent evaluation of quantitative and/or qualitative data; an ability to engage with current research and scholarly or professional literature in a discipline/field’ (SAQA 2005).

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conducting scientific research in various aspects of accounting and to a number of leading academic Accounting journals and articles.

In addition to the Accounting Theory unit, other Accounting units can adopt a more theoretical approach than is common in South Africa. As an example, one of the Introductory Accounting units that form part of the Bachelor of Business and Commerce offered by Monash University in Australia includes a section on Revenue Recognition, in which students are expected to be able to prepare an income statement and balance sheet using three different revenue recognition points: point of production, sale and cash receipt. Neither the first nor the last are acceptable accounting practices in terms of International Financial Reporting Standards (IFRSs), and the first method requires a journal entry that would debit Inventory and credit Revenue with the same amount. The intention, however, is not merely to provide students with technical skills for the workplace. Instead, a demonstration of the possible alternative treatments encourages students to think *about* accounting practices rather than simply to perform bookkeeping tasks. It is this emphasis on thinking about accounting, rather than merely being able to perform accounting, that contributes to both the ‘critical thinking skills’ hailed as important for professional accountants and the development of the kind of academic inquiry that leads to active research.

## 6 Concluding remarks

The inquiry regarding the position of South African Accounting research in the global context reveals that the outputs of Accounting academics have not matched those of professional South African accountants, that the local contribution to the global accounting literature has been poor, but that there are nevertheless opportunities for conducting and publishing significant research. Based on a consideration of the ways in which accounting is perceived (as a social science or as a technical activity), as well as the scope of Accounting theory, several suggestions can be made which would contribute toward enhancing Accounting research in South Africa:

Academics should re-examine their assumptions about Accounting, particularly the nature of the discipline as a social science, and the scope of Accounting theory.

Academics should identify their own specific areas of interest and continually review the existing research in this area. This can provide a stimulus for the generation of new ideas for conducting their own research.

A detailed study of Accounting theory needs to be built into the undergraduate curriculum. Although the introduction of such a unit is straightforward in principle, it is clearly more difficult in practice as the Accounting curriculum has already become crowded due to the increased number of accounting standards. Nevertheless, if other countries are able to do so, and still produce technically competent professional accountants, we should be able to do so as well.

Research methodology should be introduced to all Honours courses in Accounting. The distinction between an Honours course which includes a research element (following the proposed SAQA descriptors) and a postgraduate diploma which may meet the SAICA requirements needs to be emphasised.

It is hoped that debate around the topic of Accounting research itself will continue in South Africa. Improved knowledge about Accounting research, whether in respect of its topics,

methods, problems or possibilities, will contribute to improved Accounting research. There is little doubt that this will ultimately improve the quality and output of South African Accounting academics.

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## Appendix A

### List of articles identified from search of limited fields (see Appendix 2) using the term 'Africa'

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## Appendix B

### Detailed search results

Journal title	Source	Number of articles returned <sup>1</sup>		Period covered <sup>2</sup>	
		Limited Search <sup>3</sup>	Full Text Search <sup>4</sup>	Limited Search	Full Text Search
<i>Abacus</i>	Business Source Premier	1	6	1965+	1965+
<i>Accounting and Business Research</i>	Business Source Premier	1	29	1982+	1982+
<i>Accounting, Organizations and Society</i>	ScienceDirect	5	48	1976+	1976+
<i>Accounting Review</i>	Business Source Premier	1	40	1926+	1949+
<i>Auditing: A Journal of Practice and Theory</i>	Business Source Premier	1	3	1981+	1981+
<i>Behavior Research in Accounting</i>	Business Source Premier	0	1	1989+	1989+
<i>Contemporary Accounting Research</i>	Business Source Premier	0	5	1984+	1984+
<i>Journal of Accounting, Auditing and Finance</i>	Business Source Premier	0	0	1977+	2004+
<i>Journal of Accounting and Economics</i>	ScienceDirect	0	5	1979+	1979+
<i>Journal of Accounting and Public Policy</i>	ScienceDirect	1	9	1982+	1982+
<i>Journal of Accounting Literature</i>	ProQuest	0	1	1982+	1992+
<i>Journal of Accounting Research</i>	Business Source Premier	0	12	1963+	1963+
<i>Journal of Business Finance and Accounting</i>	Business Source Premier	1	5	1974+	1974+
<i>Journal of Management Accounting Research</i>	Business Source Premier	0	2	1989+	1989+
<i>Journal of the American Taxation Association</i>	Business Source Premier	0	0	1979+	1979+
<i>National Tax Journal</i>	Business Source Premier	1	21	1974+	1974+
<i>Review of Accounting Studies</i>	Springer Science & Business Media	0	0	1996+	1997+ <sup>5</sup>
<i>Review of Quantitative Finance and Accounting</i>	Springer Science & Business Media	0	6	1995+	1997+
<b>TOTAL</b>		<b>12</b>	<b>187</b>		

<sup>1</sup> Book reviews and other non-research article publications were excluded from the limited search.

<sup>2</sup> The period covered is from the date indicated up to (and including) 2004.

<sup>3</sup> Limited searches involved searches covering the following fields:  
 Business Source Premier: Abstract, Authors, Keywords, Subjects, Title  
 Science Direct: Abstract, Keywords, Title  
 ProQuest: Citation and Abstract  
 Springer Science & Business Media: Abstract, Authors, Title

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<sup>4</sup> Full Searches involved searches covering the following fields:

Business Source Premier: All Text

Science Direct: Full Text

ProQuest: Citation and Document Text

Springer Science & Business Media: Full Text

<sup>5</sup> The first edition of *The Review of Accounting Studies* was published in 1996.

## **Appendix C**

### **List of South African universities used by Chan *et al.* (before mergers)**

Medical University of South Africa (Medunsa)

Potchefstroom University for Christian Higher Education (PU for CHE)

Rand Afrikaans University (RAU)

Rhodes University

Stellenbosch University

University of Cape Town (UCT)

University of Durban-Westville

University of Fort Hare

University of Natal

University of North-West

University of Port Elizabeth (UPE)

University of Pretoria (UP)

University of South Africa (UNISA)

University of the Orange Free State (UOFS)

University of the North

University of the Western Cape

University of the Witwatersrand (or Witswatersrand University)

University of Transkei

University of Venda

University of Zululand

Vista University