

## BQA NCQF QUALIFICATION TEMPLATE

| SECTION A: QUALIFICATION DETAILS   |  |   |                        |                  |     |                           |   |                     |  |                       |  |   |  |
|--|--|---|------------------------|------------------|-----|---------------------------|---|---------------------|--|-----------------------|--|---|--|
| <b>QUALIFICATION DEVELOPER (S)</b>   |  |   | University of Botswana |                  |     |                           |   |                     |  |                       |  |   |  |
| <b>TITLE</b>   |  | Doctor of Philosophy in Accounting        |                        |                  |     |                           |   | <b>NCQF LEVEL</b>   |  | 10                    |  |   |  |
| <b>STRANDS (where applicable)</b>  |  | N/A                                       |                        |                  |     |                           |   |                     |  |                       |  |   |  |
| <b>FIELD</b>   |  | Business, Commerce and Management Studies |                        | <b>SUB-FIELD</b> |     | Accounting                |   | <b>CREDIT VALUE</b> |  | 360                   |  |   |  |
| New Qualification  |  |   |                        | ✓                |     | Legacy Qualification      |   |                     |  |                       |  |   |  |
| <b>SUB-FRAMEWORK</b>   |  | General Education                         |                        |                  |     | TVET                      |   |                     |  | Higher Education      |  | ✓ |  |
| <b>QUALIFICATION TYPE</b>  |  | Certificate                               | I                      | II               | III | IV                        | V | Diploma             |  | Bachelor              |  |   |  |
|  |  | Bachelor Honours                          |                        |                  |     | Post Graduate Certificate |   |                     |  | Post Graduate Diploma |  |   |  |
|  |  | Masters                                   |                        |                  |     |                           |   | Doctorate/ PhD      |  | ✓                     |  |   |  |
| <b>RATIONALE AND PURPOSE OF THE QUALIFICATION</b>  |  |   |                        |                  |     |                           |   |                     |  |                       |  |   |  |
| <p><b>RATIONALE:</b></p> <p>As is the case in many countries, Botswana is experiencing the effects of a number of powerful global trends which require advanced skills in anticipating, managing, and initiating change, at the national, institutional, organisational, and individual levels. Globalisation of business and intensifying competition for markets are major features of accelerating technological, political, economic, social and cultural change. Governments and organisations are increasingly required to keep up with these trends. In Botswana, policy makers and managers face crucial challenges concerning the</p> |  |   |                        |                  |     |                           |   |                     |  |                       |  |   |  |

management of the national economy, specifically in the areas of regional issues, trade, productivity, entrepreneurship, and national competitiveness. Increasingly, governments are responding to these challenges by recognising the urgent need for advanced intellectual, analytical, and creative skills. As in many countries, the training of professionals at the PhD level is now a major and growing element in meeting these challenges.

Since the early 2000s researchers have commented on the lack of quality accounting research and engagement globally. Of note is the realization that the number of PhDs in accounting are far below the numbers required to meet qualification hiring needs (Cardwell, Norris & Forrest, 2019). A study by Negash, Lemma and Sankin (2017) determined that over a five-year period (2012-2014) less than 2% of publications in top-tier accounting journals originated from developing countries, and that 0.89% of such publications came from Anglophone Sub-Sahara African. Furthermore, studies have surmised that there has not only been a lack of meaningful participation from academics in the Sub-Saharan region, but that there is missed opportunity for accounting academics to contribute to the growth and development of their countries (Gray, 2010; Ngai & Samaniego, 2011). Jagger and Frick (2016) reported that the total number of doctorates in accounting produced by leading research and teaching universities in South Africa (the universities of Cape Town, Pretoria, Stellenbosch, and Witwatersrand) between 2008 and 2014 was 32. The study also noted that at the time there were only 22 PhD in accounting holders in the four universities. The researchers concluded by observing that there is dire need for accounting researchers in South Africa, or as Samkin and Schneider (2014, p.8) observed, an 'academic accounting research crises. This situation can be redressed through the promotion of a research culture in academic institutions, and by increasing the number of active accounting researchers (Tucker & Tilt, 2019).

In the context of Botswana, the Tertiary Education Council (TEC) defined as a key component of Botswana's Research and Innovation System, the production of inventive, pioneering, high impact research and as a key component of the National Human Resources Development Strategy, the education of creative, innovative, and competent graduates. Additionally, there have been persistent global calls for change to ensure that accounting graduates satisfy the needs of employers to ensure the survival of the profession. Research in accounting education, therefore, plays a pivotal role in identifying how the various strands of accounting (*inter alia*, taxation, auditing, financial reporting, management accounting and control systems) can achieve this goal. The Human Resource Development Council (HRDC) Priority Occupations and Skills 2023/2024 report identifies research and analytics as technical skills that are in high demand in business sectors areas of forensic accounting, audit, and the financial services markets. These achieving these ends will requires competent researchers in accountancy.

In recent years Botswana has experienced an exponential increase in the number of professional accountants. As of May 2023, there were 1532 registered professional accountants in the country. In contrast there are currently 9 holders of a PhD in accounting qualification across eight local universities and colleges locally. All 9 are associated with the University of Botswana. This has resulted in heavy teaching loads which allow for limited research time and research output. As Cardwell *et al.*, (2019) note, filling vacant faculty positions in accounting is becoming increasingly difficult as accounting graduates are lured by attractive positions and remuneration that are offered

by the professional accountancy route. This shortage is likely to continue as older full-time tenured faculty members near retirement and can be redressed through a continuous supply of incoming PhD accounting students.

As Jones (2016) contends, the academic accounting industry is not educating the required number of accounting doctoral graduates needed to meet both the teaching of graduate students and the research opportunities in their countries. The proposed University of Botswana PhD in Accounting will certainly fill this gap locally and in the region.

The Doctor of Philosophy in Accounting qualifications offered in countries such as the United Kingdom, the United States, Australia and South Africa emphasize the development of competencies in research on areas of firm's information environment; the changing role of the audit function; voluntary and mandatory disclosures; impact of digitization on accounting information provision and use; tax compliance; contemporary issues of ethics; environmental, social and governance (ESG) investing; accounting-based valuation; and accounting regulation. The qualifications examined generally follow similar structures and standards as the University of Botswana Doctor of Philosophy in Accounting qualification.

### ***PURPOSE: (itemise exit level outcomes)***

The purpose of this qualification is to produce graduates with most advanced knowledge, skills, and competences to.

1. Apply specialized theories and concepts in accounting disciplines and professional practice.
2. Conduct independent research that is internationally/regionally/nationally recognized and contributes new knowledge in the theory and practice of accounting.
3. Develop and advance new innovations to the frontiers of knowledge in the accounting discipline.
4. Provide technical and management competencies that enable efficiency for managers, intellectual leaders, mentors and professionals in the practice and study of accounting discipline.

### ***MINIMUM ENTRY REQUIREMENTS (including access and inclusion)***

**Entry into this qualification is through any one of the following:**

1. A Masters Degree in the same or a cognate field of study (NCQF Level 9).
2. Applicants that do not meet the above criteria but possess relevant industry experience and/or a professional accountancy qualification will be considered through recognition of prior learning (RPL).

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| <b>SECTION B</b>   |  | <b>QUALIFICATION SPECIFICATION</b>   |  |
|--|--|--|--|
| <b>GRADUATE PROFILE (LEARNING OUTCOMES)</b>  |  | <b>ASSESSMENT CRITERIA</b>   |  |
| 1. Exhibit originality in the practical application of knowledge, as well-rounded practitioners, with specialized knowledge in accounting disciplines and professional competencies. |  | 1.1. Carry out independent and original academic research in accounting.<br>1.2 Present and defend their academic work in front of their peers.<br>1.3 Provide service and value to the community the value of their discipline to the academy and community at large.   |  |
| 2. Contribute to inquiry, development, and synthesis of new knowledge in the theory and practice of accounting.  |  | 2.1 Identify an area/problem of national significance which requires inquiry.<br>2.2 Apply appropriate methodology in conducting a study.<br>2.3 Master the analytical skills required to interpret research findings.<br>2.4 Articulate the study's contribution to the development of theory and practice of accounting.     |  |
| 3. Advance new methods and techniques of research in accounting.   |  | 3.1 Perform research by applying scientific research methodology and place the results in a broader context.<br>3.2 Critically apply theories, methodologies, and knowledge to address fundamental questions in their primary area of study.<br>3.3. Disseminate various elements research findings through appropriate media. |  |
| 4. Develop internationally/regionally/nationally recognized independent research that contributes to the frontiers of knowledge in the accounting discipline.                        |  | 4.1 Pursue research of significance in the discipline or an interdisciplinary or creative project.<br>4.2 Cooperate effectively in cross-disciplinary research groups through an open attitude to other scientific fields.   |  |

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|---|--|
|   | 4.3 Design and conduct original research with regional and international collaboration.  |
| 5. Present and defend research output to a critical audience.   | 5.1 Publish and present work in their field and to prepare grant proposals.<br>5.2 Conduct research effectively in line with the principles of ethics in their field and in academia.<br>5.3 Recognize and apply high ethical standards in business research, teaching, and service.   |
| 6. Perform as managers, intellectual leaders, mentors and professionals in the practice and study of accounting discipline. | 6.1 Critically evaluate their own and others' research work.<br>6.2 Interact productively with people from diverse backgrounds as both leaders/mentors and team members with integrity and professionalism.<br>6.3 Supervise research, teach, and assess academic work at both undergraduate and graduate level.<br>6.4 Develop substantive knowledge in their area of specialization through life-long learning.<br>6.5 Lead academic and industry-based research activities. |

| SECTION C | QUALIFICATION STRUCTURE |  |  |
|-----------|-------------------------|--|--|
|           | TITLE                   |  |  |

## BQA NCQF QUALIFICATION TEMPLATE

| COMPONENT   |  | Credits Per Relevant NCQF Level |             |             | Total Credits |
|---|--|---------------------------------|-------------|-------------|---------------|
|   |  | Level [ ]                       | Level [ 9 ] | Level [10 ] |               |
| <b>FUNDAMENTAL COMPONENT</b><br><i>Subjects/ Courses/ Modules/Units</i> |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
| <b>CORE COMPONENT</b><br><i>Subjects/Courses/ Modules/Units</i>         | Advanced Social Science Research Methods |                                 |             | 12          | 12            |
|   | Research proposal                        |                                 |             | 228         | 228           |
|   | Thesis for PhD in Accounting             |                                 |             | 120         | 120           |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |
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|   |  |                                 |             |             |               |
|   |  |                                 |             |             |               |

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| STRANDS/<br>SPECIALIZATION | Subjects/ Courses/<br>Modules/Units | Credits Per Relevant NCQF Level |            |            | Total<br>Credits |
|----------------------------|-------------------------------------|---------------------------------|------------|------------|------------------|
|                            |                                     | Level [ ]                       | Level [ 9] | Level[10 ] |                  |
| 1.                         |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
| 2.                         |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
| Electives                  | N/A                                 |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |
|                            |                                     |                                 |            |            |                  |

## BQA NCQF QUALIFICATION TEMPLATE

### **SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL**

#### **TOTAL CREDITS PER NCQF LEVEL**

| <b>NCQF Level</b>    | <b>Credit Value</b> |
|----------------------|---------------------|
| <b>10</b>            | <b>360</b>          |
| <b>TOTAL CREDITS</b> | <b>360</b>          |

#### **Rules of Combination:**

**(Please Indicate combinations for the different constituent components of the qualification)**

To graduate with PhD in Accounting one should gain 360 credits, on core components of the qualification. The core components are Advanced Social Science Research Methods, Research Proposal and the thesis.

### **ASSESSMENT ARRANGEMENTS**

The qualification shall comprise of two key assessments: formative and summative assessments. The formative assessment shall ordinarily carry less weight than the summative assessment. Assessments shall be carried out by assessors registered and accredited by BQA or an equivalent body.

### **MODERATION ARRANGEMENTS**

All assessments shall be subjected to both internal and external moderation processes. Moderation exercises shall be undertaken in accordance with both institutional and national policies. Moderation shall be carried out by moderators registered and accredited by BQA or an equivalent body.

### **RECOGNITION OF PRIOR LEARNING**

There is provision for award of part of credits toward PhD qualification through RPL in line with institutional and national policies.

### **CREDIT ACCUMULATION AND TRANSFER**

There is provision for gaining credits towards graduation in line with institutional credit accumulation policy, aligned to the national policy.

### **PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)**

**Vertical Articulation** (qualifications to which the holder may progress to):

- Postdoctoral research degree in accounting
- Professional Accounting Qualification (ACCA, CIMA, BICA)

**Horizontal Articulation** (related qualifications of similar level that graduates may consider):

- Doctor of Philosophy in Finance
- Doctor of Philosophy in Business Leadership
- Doctor of Philosophy in Economics
- Doctor of Business Studies
- Doctor of Business Administration
- 

**EMPLOYMENT PATHWAYS:**

Graduates of PhD in Accounting can work as:

- Auditors
- Tax consultants
- Financial analysts
- Financial Accountants
- Financial Management Consultants
- Management Accountants.
- Research Fellows
- Bankers.
- Capital Market analysts.

### **QUALIFICATION AWARD AND CERTIFICATION**

#### **QUALIFICATION AWARD**

Candidates will be awarded Doctor of Philosophy in Accounting upon attaining minimum credits of 360 as prescribed in the rules of combination.

#### **CERTIFICATION**

Upon completion candidates are issued a certificate.

### **SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY**

Summary of similarities and differences

The main similarities between the benchmarked doctoral qualifications - PhD(Accounting and Finance) from University of Manchester in United Kingdom, PhD in Accounting Information and Management from Kellogg School of Management at Northwestern University in USA, PhD in Accounting Sciences from University of Pretoria in South Africa, and PhD in Accounting from the University of Johannesburg in South Africa, and developed PhD in Accounting are that they are research degrees culminating into a completed and examined thesis which has to be defended at oral examination. They all intend to produce a graduate with in-depth knowledge in accounting who can research in the accounting field. All qualifications require a student to demonstrate research ability before commencing on thesis writing. With the exception of the Northwestern University in the USA that has a very strong taught component the remaining Universities emphasize on equipping students with research skills before embarking on thesis. Qualification duration ranges from two years to six years, but the developed qualification has the lowest maximum duration of 3 years. An interesting aspect is that most of the qualifications are research intensive meant to develop high quality research students.

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The examination of these programs takes similar approach of involving external extenders, and in a few instances, where others have Viva Voce. In all the qualifications candidates are encouraged to participate in research seminars and conferences. However, the University of Johannesburg stipulates that two research articles should emerge from study, and that these should be published before the thesis defense. Generally, the developed PhD in Accounting qualification compares well with all the other PhDs in Accounting offered by other universities with similar scope and depth.

### REVIEW PERIOD

The qualification will be reviewed after every five years (5 years).

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| CODE (ID)               |                  |                           |                       |
|-------------------------|------------------|---------------------------|-----------------------|
| REGISTRATION STATUS     | BQA DECISION NO. | REGISTRATION START DATE   | REGISTRATION END DATE |
|                         |                  |                           |                       |
| LAST DATE FOR ENROLMENT |                  | LAST DATE FOR ACHIEVEMENT |                       |
|                         |                  |                           |                       |