

Research seminar: Southern African Accounting Association

Getting started with research: From idea to proposal

Presenter: Prof Janine Krüger

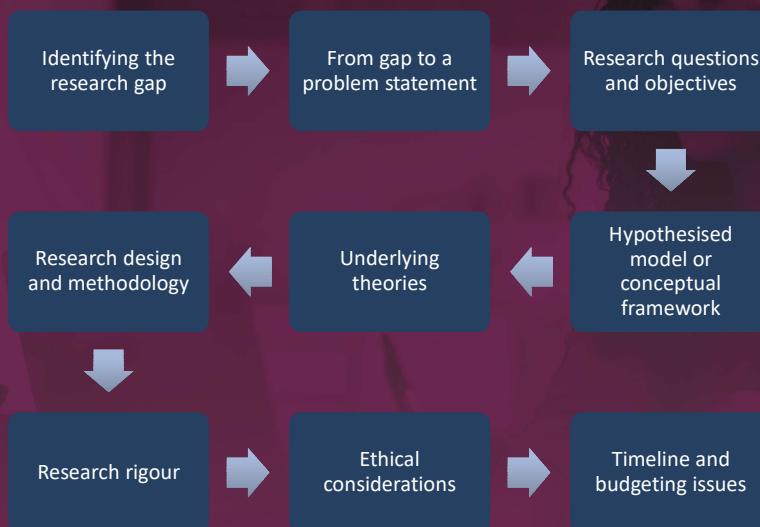
25 November 2025

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STRUCTURE OF PRESENTATION



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IDENTIFYING THE GAP

- Want to do research – what now?
 - Decide in broad area of interest
 - Financial accounting
 - Management accounting
 - Taxation
 - Auditing
 - Need to identify research gap within identified area of interest
 - What are you curious about? Eg Is ESG reporting really done correctly?
 - What are you interested in? Eg How is ESG reporting done?
 - What problem do you think may exist? Eg ESG reporting not effective
 - Important to find scholarly support for possible gap – is your identified gap really a problem to be solved?

FINDING JOURNAL ARTICLES

- Use reputable and scholarly acceptable sources (not Wikipedia ...)
- Popular journals and grey sources acceptable, but use with care
- Use databases such as Web of Science, Scopus, EBSCOhost, Emerald, Google Scholar
- Be specific in key words when searching for articles – look for recent articles (not older than 5 years, depending on nature of research)

FINDING JOURNAL ARTICLES (cont)

Search > Results for ESG reporting (T... > Refine results for ESG reporting (Topic) and 2025 or 2024 or 2023 or 2022 or ...

1,806 results from Web of Science Core Collection for:

ESG reporting (Topic)

+ Add Keywords Quick add keywords: < + esg reporting + esg + esg disclosure + sustainability reporting + esg disclosures + esg score + esg assurar >

Refined By: Publication Years: 2025 or 2024 or 2023 or 2022 or 2021 X Clear all

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☐ 1 The impact of ESG performance, reporting framework, and reporting assurance on the tone of ESG disclosures: Evidence from Chinese listed firms

Sun, YQ; Zhao, D and Cao, YY
Aug 10 2024 | JOURNAL OF CLEANER PRODUCTION 466

This study explores the impact of Environmental, Social, and Governance (ESG) performance, Global Reporting Initiative (GRI) framework adoption, and ESG reporting assurance on the tone of ESG disclosures among Chinese listed firms. The research analyzes a dataset of 5985 observations from Chinese listed companies. It employs ei ... Show more

Full Text at Publisher ...

25 Citations
125 References

Related records

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CONFIRMING THE GAP

- Some articles identified to support gap – what now?
- READ, READ, READ, and READ more BUT with purpose
- Search for:
 - Recurring topics/issues/themes
 - Methods used
 - Results/Findings of studies

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CONFIRMING THE GAP (cont)

- Ask the following questions:
 - Questions studied?
 - Future research identified?
 - Any conflicting findings?
 - Any underexplored areas of study (context, population, variables)?
 - Any assumptions not included in previous studies?
 - Any new developments that may lead to different conclusions?

TYPE OF GAPS

Type of gap	Description	Example
Empirical gap	Lack of data or studies on a topic	Many studies examine ESG reporting in developed countries but little evidence in developing countries
Theoretical gap	Lack of or conflicting theories explaining a phenomenon	Most studies adopted stakeholder theory, agency theory or institutional theory; however limited studies used stewardship theory and legitimacy theory to explain reporting practices
Methodological gap	Outdated or inappropriate methods used so far	Most studies on ESG reporting use secondary data (archival research) with limited studies adopting a qualitative research (interview or focus group)
Contextual gap	Certain settings, groups, or regions not studied	Research on ESG reporting mostly done on listed companies, with little focus on SMEs
Practical/Policy gap	Lack of application to real-world problems	Very limited research on integrating climate-related financial disclosures into decision-making

FROM GAP TO PROBLEM STATEMENT

- Gap identified and supported by previous support – BUT what now?
- Describe the problem
 - Outline problem
 - ESG reporting not done effectively – due to various challenges
 - Issues can be conceptual, practical and/or systemic problems limiting reliability, comparability and usefulness of ESG disclosure
 - Too many frameworks, inconsistent ratings, focus on disclosure not performance, poor data quality, usefulness of ESG disclosure
 - Implications of problem
 - Non-comparable disclosures, misleading stakeholders, low reliability, confusing results, cosmetic compliance, compliance burden, measurement inconsistency
 - JUSTIFICATION IMPORTANT – conclude problem statement with actual problem

RESEARCH QUESTIONS

- Now convert gap presented as problem into a primary (main) question
- What question(s) required to find possible solutions to problem?
- Primary question – dependent on what you want to achieve (gap and problem identified)
 - How does ESG reporting influence investor confidence?
 - How does ESG reporting influence firm performance in South Africa?
 - How does ESG reporting influence investors' perceptions of firm performance?
- Primary question and secondary questions
 - Sub-questions unpack the main question (not always necessary to have)

RESEARCH OBJECTIVES

- Formulate primary objective based on primary research question
 - To investigate the influence of ESG reporting on investor confidence in the mining industry
 - To investigate the influence of ESG reporting on firm performance in South Africa
 - To investigate the influence of third-party assurance of ESG reports on investors' perceptions of credibility and decision making usefulness in South Africa

RESEARCH OBJECTIVES (cont)

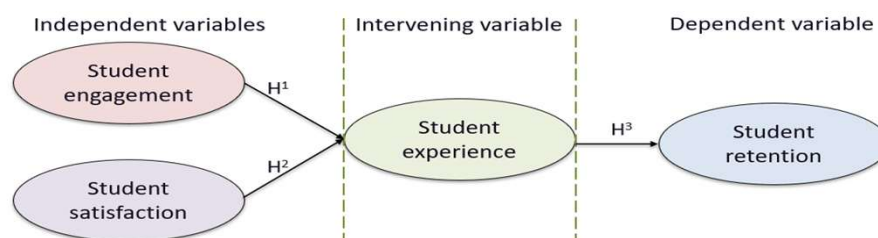
- Secondary and methodological objectives
- Secondary objectives unpack what should be investigated to attain primary objectives
 - Should be aligned with secondary research questions if given – 2 to 4 (max)
 - Based on last primary objective
 - Does the type of assurer (accounting firm vs. sustainability consultancy) affect investor confidence?
 - To what extent does ESG assurance moderate the relationship between ESG disclosure quality and firm value?
 - Are there industry-specific differences in how assurance impacts perceived credibility?

RESEARCH OBJECTIVES (cont)

- Methodological objectives describe process to be followed
 - MO1 – literature review (link to literature chapter(s) such as nature, importance, frameworks for ESG reporting)
 - MO2 – hypothesised model/conceptual framework development (link to model or framework chapter focusing on what will be tested based on underlying theories)
 - MO3 – research design and methodology (link to methodology chapter)
 - MO4 – data analysis (link to results/findings chapter)
 - MO5 – recommendations regarding what to whom for what purpose (link to final chapter)

HYPOTHESISED MODEL

- Relevant to quantitative studies when testing for influence of variables
- Identify the independent variables and dependent variable
- Independent variables – what of ESG reporting (eg ESG disclosure quality dimensions)
- Dependent variables – Credibility and Decision usefulness
- Moderating (eg type of assurance provider) and mediating (intervening) variables



CONCEPTUAL FRAMEWORK

- Framework based on literature review and theoretical framework
- Shows expected relationships BUT not specifying any hypotheses
- First step to hypothesised model building
- So what is difference?

Aspect	Conceptual framework	Hypothesised model
Purpose	What you think is happening	What you will test
Nature	Theoretical/conceptual	Empirical/testable
Based on	Literature review and underlying theories	Conceptual framework
Contains	Constructs and links	Variables, hypotheses and predicted directions
From	Diagram with general relationships	Diagram with measurable variables and hypotheses showing direction

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UNDERLYING THEORIES

- Part of conceptual framework
 - Theories dependent on field of study and purpose of study – contextualise to study
 - Legitimacy theory – ESG reporting helps firms demonstrate responsibility and alignment with environment and social values, especially under increasing regulatory pressures
 - Stakeholder theory – Different stakeholder pressures (investors, NGOs, regulators) drive the scope and quality of disclosures
 - Institutional theory – Firms adopt ESG reporting practices in response to global institutional pressures
 - Signaling theory – ESG disclosure serves as a signal to reduce information asymmetry between firms and investors

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UNDERLYING THEORIES (cont)

- Agency theory – ESG disclosure can be a symbolic act (greenwashing) to manage perceptions rather than true accountability
- Resource-based view theory – ESG capabilities (eg strong sustainability governance or reporting infrastructure) can be seen as strategic resources
- Institutional work theory – Explains how organisations interpret and internalise new ESG reporting standards
- Positive accounting theory – Firms with high environmental impacts disclose ESG information to pre-empt regulation or public criticism
- Accounting theory – ESG reporting fulfills the moral obligation of firms to be accountable for their societal impact

RESEARCH DESIGN AND METHODOLOGY

Assumptions:

Ontology – beliefs about nature of reality

Epistemology – beliefs about knowledge is created and understood

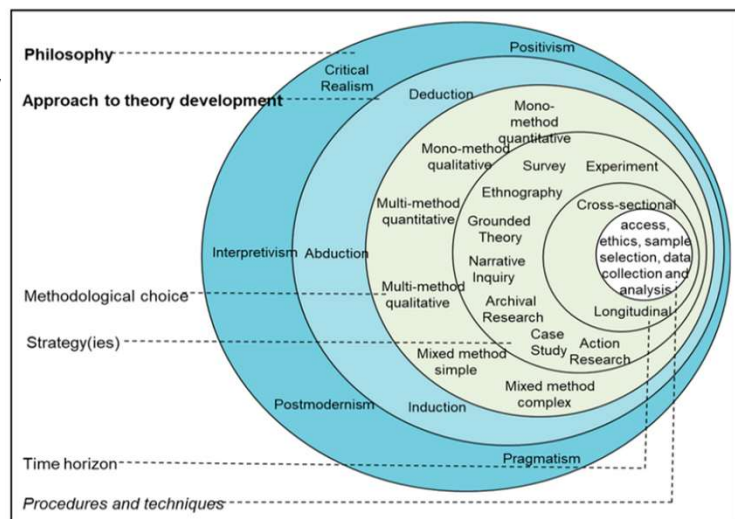
Axiology – beliefs about role of values in research

Methodology – approach to enquiry

NOTE:

You are not writing a text book

Motivate, motivate, motivate and motivate ...



Saunders et al. (2023) research onion.

RESEARCH DESIGN AND METHODOLOGY

• QUANTITATIVE RESEARCH

- Ontology – What is the nature of ESG disclosure reality?
 - There is a single, objective reality — ESG disclosures and their effects exist independently of human perception
- Epistemology – How can we know or understand ESG reporting phenomena?
 - Knowledge is discovered through observation and measurement (e.g., data, statistical relationships)
- Axiology – Should the researcher remain value-free or acknowledge their influence?
 - Research is value-neutral; the researcher aims for objectivity
- Methodology – How do we investigate ESG reporting phenomena?
 - Deductive and hypothesis-testing (using surveys, experiments, or archival data)

RESEARCH DESIGN AND METHODOLOGY

• QUALITATIVE RESEARCH

- Ontology – What is the nature of ESG disclosure reality?
 - Reality is socially constructed — the meaning of ESG reporting depends on context and stakeholder interpretation
- Epistemology – How can we know or understand ESG reporting phenomena?
 - Knowledge is co-created between researcher and participants through understanding and interpretation
- Axiology – Should the researcher remain value-free or acknowledge their influence?
 - Researcher's values and background influence interpretation (value-laden)
- Methodology – How do we investigate ESG reporting phenomena?
 - Inductive and interpretive (eg interviews, thematic or discourse analysis)

RESEARCH DESIGN AND METHODOLOGY

- **MIXED-METHOD RESEARCH**

- Ontology – What is the nature of ESG disclosure reality?
 - Both objective and subjective knowledge are valuable
- Epistemology – How can we know or understand ESG reporting phenomena?
 - Both objective and subjective knowledge are valuable
- Axiology – Should the researcher remain value-free or acknowledge their influence?
 - The researcher's values influence choice of methods, but the goal is practical insight
- Methodology – How do we investigate ESG reporting phenomena?
 - Integrating quantitative testing and qualitative interpretation

RESEARCH DESIGN AND METHODOLOGY

- **POPULATION AND SAMPLE**

- Introduce concepts and contextualise for YOUR study
- Sampling technique – indicate and JUSTIFY
- Sample – indicate and JUSTIFY inclusion and exclusion
- Sample size – scholarly justification given for sample size
- Minimum and maximum required
- Qualitative research – data saturation
- Mixed method – remember to discuss all for quantitative and qualitative parts of study

- **DATA MEASURING INSTRUMENT**

- Describe questionnaire, interview schedule or measuring instrument to be used
- Examples of questions and where questions will be sourced from

RESEARCH DESIGN AND METHODOLOGY

- **DATA COLLECTION**

- Describe how questionnaire will be distributed or how arrangements for interviews/focus group discussion be made
- Clearly indicate recruit and enrolment of respondents/participants
- Respondents/participants – explicit consent required
- Who are the gatekeepers?
- Qualitative research – will interviews/focus group discussions be transcribed, recorded?

RESEARCH DESIGN AND METHODOLOGY

- **QUANTITATIVE DATA ANALYSIS**

- Indicate what statistical package to be used
- Descriptive of sample
- Descriptive of variables
- Validity and reliability of variables
- Testing assumptions
- Regression, correlation, SEM, ANOVA

RESEARCH DESIGN AND METHODOLOGY

- **QUALITATIVE DATA ANALYSIS**

- Descriptive of sample
- Trustworthiness
- Steps of how data will be analysed (eg thematic analysis, explanation of Braun and Clarke 6 steps)
- Indicate if coding will be done manually or whether a statistical package will be used

RESEARCH DESIGN AND METHODOLOGY

- For each layer – acknowledge what is available
- Indicate what will be adopted for study and JUSTIFY (MOTIVATE)
- NOTE – never say choose (not your decision, but choice guided by assumptions etc) ... either adopted or implemented

RESEARCH RIGOUR

- Quantitative research
 - Validity (accuracy) – construct validity, internal validity, external validity (eg use expert opinions, average variance extracted, and exploratory factor analysis)
 - Reliability (consistency) – internal consistency, test-retest reliability, inter-rater reliability (use eg Cronbach's alpha, and composite reliability)
- Qualitative research
 - Trustworthiness credibility, transferability, dependability, confirmability
- IMPORTANT – EXPLAIN HOW THESE WILL BE USED WITHIN YOUR STUDY

ETHICAL CONSIDERATIONS

- Ethics approval required prior to commencement of data collection
- Permission to conduct research (gatekeepers)
- Voluntary, anonymous, confidentiality, opt-out from study
- Applying for ethics approval
 - Ethics training
 - Ethics application
- Ensure you are familiar with requirements regarding proposal submission, maximum duration of study, ethics requirements, etc
- Turnitin – confirm what is maximum acceptable SI
- Use of AI – confirm what is acceptable use from your department

TIMELINE AND BUDGETING

- Timeline
 - From first date of registration until submission for assessment
 - Allocate periods (month-periods) for proposal, each chapter, applying for ethics, data collection, data analysis, final read by supervisor (plan for a month-period), language editing (plan for a month-period)
 - BE REALISTIC
- Budgeting – make sure you have funding for FULL duration of study
 - Registration fees
 - Language editing/proof reading
 - Data collection (if necessary)
 - Data analysis (if necessary)
 - May have other expense that you did not plan for ...

PUTTING IT ALL TOGETHER

- Introduction and background to study
- Problem statement
- Research questions and research objectives
- Hypothesised model and hypotheses
- Literature review
- Research design and methodology
- Ethical considerations
- Significance (Masters) or Contribution (Doctoral) of study
- Limitations of study
- Structure of the study
- Timeline
- Budget
- References (APA or Harvard – follow your department's guidelines – BUT BE CONSISTENT)

TIPS ON THE WAY FORWARD

- Read, read and read even more ...
- Synthesise articles read
- Motivate, motivate and motivate (even if you feel it may be too much!)
- Add your own voice after discussing previous research critically
- Work consistently – Rome was NOT built in one day, nor is your study
- Be consistent – wording, layout, referencing (in-text and reference list)
- Be creative in how you present your work – make it enticing for the reader to read
- Use colour, tables and figures to enhance your presentation and discussion of your work (use soft colours as bright colours deter the reader from the content)

THANK YOU!

- **Questions?**
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