REFLECTIONS ON THE SUPERVISION OF POSTGRADUATE RESEARCH IN ACCOUNTING DEPARTMENTS

by

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Abstract

The need to enhance the research profile of accounting departments and schools of accounting at South African universities and to increase the number of students engaging in postgraduate studies mirrors the challenges faced by universities in Australia and the United Kingdom two decades ago. Coupled with these imperatives is the recognition of the need for supervisor training in accounting departments and schools of accounting and the lack of opportunities for gaining experience in postgraduate research supervision due to the small number of students in the accounting field wishing to undertake research-based studies.

This article reviews relevant literature on training for the supervisors of postgraduate research students, documents the personal experience and observations of the writer and, drawing on these sources, makes recommendations for the training of supervisors. The recommendations include a model for the training of supervisors reflecting two perspectives: “on-the-job” training and the introduction of a departmental supervision guide setting out aspects of best practice. Issues to be addressed in the training of supervisors include training in research methodology, technical expertise, managing the supervision relationship, quality control, providing constructive criticism and feedback, and ethical concerns.

Key words: supervision, research, accounting, supervision training
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In emphasising the importance of research, budget allocations to Higher Education Institutions are weighted in favour of postgraduate throughput (Lessing & Schulze: 2003). This has increased the importance of postgraduate programmes at universities throughout South Africa. In turn, this shifts the emphasis away from teaching and lecturing towards research output. Accounting departments and schools of accounting at most South African universities do not have a strong research tradition, partly because university management has in the past recognised that most accounting departments had as their core activity the training of prospective chartered accountants, and partly because students themselves did not place any emphasis on the acquisition of research-based postgraduate degrees. Neither the “carrot” nor the “stick” was therefore present to encourage research. This creates the further problem of a consequent lack of opportunities for supervisors to gain experience. Universities in South Africa are now facing the same issues that confronted universities in, inter alia, Australia and the United Kingdom two decades ago (Zuber-Skerritt & Ryan: 1994; Phillips & Pugh: 1996; Delamont, Atkinson & Parry: 1997), where there was an imperative to increase postgraduate research but an insufficient number of suitably trained supervisors. The debates on the training of supervisors that were being engaged in then are now relevant in South Africa.
1. **The definition of supervision and the role of the supervisor**

To supervise means “to direct or oversee the performance or operation”, and a supervisor is defined as “a person who . . . supervises; (in some British universities) a tutor supervising the work, esp. research work, of a student” (Collins, 2003: 1619). Within these broad definitions, the role of a research supervisor and the nature of the supervision relationship are interpreted very widely and very differently. The role of a supervisor has been seen as:

- an authority on the particular topic being researched (Zuber-Skerritt & Ryan, 1994: 9);
- a guardian of standards (Cryer, 1997.: 7);
- a mentor (Zuber-Skerritt & Ryan, 1994: 9);
- a research role model (Wisker & Brown, 2001: 143);
- a manager (Vilkinas, 2002: 129);
- and even a “coach” (Rochford, 2003: 217).

The nature of the relationship between the supervisor and the student has also been warmly debated, with some supervisors recognising nothing more than a quasi-contractual relationship and others who believe that it is also a personal relationship. Grant & Graham (in Zuber-Skerritt & Ryan, 1994, 166) note that “university staff . . . at times vehemently contest the use of that word [relationship] in connection with supervision, insisting that it is an academic matter only.” Depending on what a supervisor believes the nature of the relationship to be, he or she would interpret the role and duties of a supervisor very differently. The student expectations of the nature of a supervisor’s role and duties also differ widely. The role, duties and expectations would, in turn, determine the nature of the training supervisors should receive.
2. **The need for training and the nature of the training**

One of the main problems identified in postgraduate education by students engaged in research degrees (Zuber-Skerritt, in Zuber-Skerritt & Ryan, 1994:78) is “inadequate supervision: [a] supervisor’s lack of experience . . . “. Fallows (in Wisker & Brown, 2001:150), in arguing for the support of new supervisors, refers to the “damaging situation [that] arises when universities take the view that the possession of a personal research track record automatically enables an academic staff member to supervise the work of students aiming for MPhil or PhD research degrees.” He concludes, based *inter alia*, on a survey, that “universities might need to improve significantly their levels of support and published guidance to supervisors . . .” (Fallows, in Wisker & Brown, 2001:159).

It is submitted that, in the context of Accounting Departments or Schools of Accounting at South African universities, the need for training in supervision is critical. It would appear that almost the only training provided for supervisors is a form of “apprenticeship” as a co-supervisor. Even this training is of little value, unless it is provided in a context that facilitates the development of the necessary skills. Lewis Elton and the members of his task force (in Zuber-Skerritt & Ryan, 1994, 26) state that “[a]t the level of research supervision, there is usually a unique student experience and where the majority of staff supervise only a small number of students, learning from experience can hardly ever be an adequate preparation”. While junior supervisors may have acted on occasion in an “apprentice” role to more experienced supervisors, these supervisors may have had no training in mentoring. In accounting departments, many supervisors have had no training at all and rely on the supervision experience that they had as master’s and doctoral students. This may lead to the reinforcement of ineffective supervision strategies.

Whilst the need for some form of training and support for supervisors appears to be acknowledged, in practice authors differ on how this is to be achieved. In an Australian
context, Lewis Elton and the members of his task team (in Zuber-Skerritt & Ryan, 1994: 27) recommend the following:

1. . . .
2. All research supervisors should receive an adequate training in relevant general skills of research supervision and its management, including the development of appropriate attitudes.
3. This should be done in part through formal programmes and in part through discussions with colleagues of varying experience in their discipline, facilitated by staff developers, through which they can share and profit from each other's experiences and develop appropriate attitudes.
4. All research supervisors should act as assistant supervisors to experienced supervisors before they act on their own. This involves the experienced supervisor acting in a mentoring role, a task which in turn requires some staff development.
5. More experienced supervisors should consider meeting regularly to exchange experiences and discuss practices with colleagues in other disciplines.
6. Universities should consider establishing an agreed code of practice for research supervision and training for it. . . .

Stephen Fallows (in Wisker & Brown: 2001) refers to the aspects of supervision training instituted at the University of Luton in the United Kingdom, these being an intensive short course followed by monthly supervisors’ workshops which focus on specific issues. He also describes the findings of a survey sent to United Kingdom universities in 1994 which revealed that a formal supervisor training programme was compulsory in only fourteen of the fifty-eight institutions, that most institutions had a publication setting out the roles and responsibilities of supervisors and that two-thirds of the institutions had a code of practice on the supervision of research students.
3. **Supervisor competencies**

A code of good practice for the supervision of research degrees developed by Jan Whittle, together with a reference group, recognises that “the concept of good supervisory practice is a contested one . . . and involves moral, ethical, ideological and political considerations” (Whittle, in Zuber-Skerritt & Ryan, 1994: 42). Ingrid Moses (in Zuber-Skerritt & Ryan, 1994: 5) lists the necessary conditions for quality in PhD education in relation to the competence of supervisors as:

- subject competence;
- research training; and
- active involvement in research and publication.

Aspland & O’Donoghue (in Zuber-Skerritt & Ryan, 1994: 68), in discussing the supervision of overseas students, refer to the perception of students that a supervisor should be an authority on the topic. Phillips & Pugh (1996) refer to the awareness of students of their supervisors’ authority on the subject and the power this confers in the supervision relationship. In dealing with the question of how to supervise, Phillips & Pugh (1996) refer to the expectations of students, one of which is that they expect their supervisors to have a good knowledge of the subject area.

Wisker and Brown (2001) consider that a supervisor should be a research role model and that students experience difficulties with supervisors who have insufficient knowledge of the area in which they supervise. Ingrid Moses (in Zuber-Skerritt & Ryan, 1994: 12), in a study of student perceptions, found that “significantly more students expressed concern about the (lack of) guidance they received on research design, fieldwork/experiment, [and] on topic selection and definition . . .”.
A number of authors ((Zuber-Skerritt & Ryan: 1994; Cryer: 1997; Phillips & Pugh: 1996; Wisker & Brown: 2001; Delamont, Atkinson & Parry: 1997; Lessing & Schulze: 2003) have referred to the process of supervision as an interpersonal relationship. Aspects of the relationship referred to include taking a personal interest in the student, an involvement in the student’s problems, the need to keep morale at a reasonable level, the ability to communicate and motivate, the need to guide students to autonomy (to “wean” them), to support students in their personal and professional development, to provide a balanced mixture of constructive criticism and praise, to encourage self-confidence and to give them a love for what they are doing. Delamont et al (1997) express the need for supervisors to maintain a balance between dominance and “hands-off” and Lessing & Schulze (2003) refer to the psychological component of supervision.

4. **The aim of this article**

The present article has two objectives:

- to document the personal experiences of the author of the article in supervising postgraduate students in the Department of Accounting at Rhodes University; and
- to propose a model for the training of supervisors, based on personal experience and relevant literature.

5. **A personal reflection**

5.1 **The supervision process**

Supervision entails parallel processes: both administrative and academic which, in turn, create a third “process” – that of dealing with personal issues which arise at different stages of the academic process. Notably, it is seldom a linear process, but involves re-thinking and re-doing many of the steps in the process. The research process (based on procedures and requirements at Rhodes University) is illustrated in the following table and the effect that the administrative and academic processes may have on the supervisor/student relationship is discussed below.
Certain issues relating to the process are highlighted below, including:

<table>
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<tr>
<th>Steps or stages</th>
<th>Academic Aspects</th>
<th>Administrative Aspects</th>
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| Registration                         | • Student qualifications  
• Supervisor/student discussions                                                   | • Application to the Registrar  
• Approval by the HOD  
• Designation of a supervisor  
• Registration by the Registrar                                                   |
| Getting started                      | • Supervisor/student contact                                                     |                                                                                         |
| Identifying a topic                  | • Supervisor/student consultations and consent by the supervisor  
• Literature survey                                                               |                                                                                         |
| Research Proposal                    | • Supervisor/student consultations  
• Literature survey  
• Higher Degrees Committee approval  
• Senate approval                                                                   |                                                                                         |
| Ongoing research                     | • Supervisor/student consultations  
• Submission of drafts of sections of the work  
• Feedback on written work                                                         | • Keeping a record of consultations by the supervisor  
• Annual progress report by supervisor and student                                  |
| Intention to submit thesis for examination | • Supervisor's (informal) consent  
• Appointment of external examiners                                                 | • Letter of intention to submit by the student to the Registrar  
• Approval of examiners by the Dean, the Faculty Board and Senate                   |
| Submission of thesis                 | • Written consent by supervisor                                                 | • 3 ring-bound copies to the Registrar by the student  
• Standard forms completed by the student                                          |
| Examination of the thesis            |                                                                                   | • Examination Committee  
• Dean  
• Commerce Faculty Board and Senate                                                |
• the need for the process to be documented in a supervision “contract”;
• consultations, submission of work and feedback;
• research training;
• the final product;
• screening students for admission to postgraduate research degrees; and
• the supervision relationship.

A supervision contract

Most writers recommend having a formal contract between the supervisor(s) and the student. The Higher Degrees Guide (Rhodes University: 2007) includes a detailed list of duties of the supervisor and the student. The Department of Accounting has drawn up its own “contract” which is issued to all postgraduate and prospective postgraduate students. While supervisors and students are not required to formally sign the “contract”, students are deemed to have knowledge of both this document and the duties listed in the Higher Degrees Guide.

Consultations, submission of work and feedback

There are many views on how often consultations should take place with students – the word “regular” is often used. The frequency would depend on the degree level, the student’s needs and his or her progress. The supervisor should not allow the period between supervisions to become too long. Students are often hesitant to disturb busy supervisors or may be avoiding their supervisor because they are not making progress. First-time postgraduate students may also believe that they have to do the work on their own and the supervisor is simply there to assess their work (as is the case with undergraduate studies). Supervisors should also be cautious about allowing students to depend too much on their input. There are students who are so uncertain about their ability that they ask the supervisor’s approval for every minute aspect of their studies.
This goes against the academic requirement that a postgraduate student must demonstrate the ability to work independently.

Supervisors should insist that the student regularly submits drafts of short sections of work, to gauge the progress and diagnose potential problems. Meaningful feedback should be provided (preferably in written form as well as orally), within a reasonable period. The nature and manner of the feedback is discussed later, when the supervisor-student relationship is dealt with in more detail.

Students (and particularly second-language speakers) often need a substantial amount of assistance with language, punctuation and grammar. This is not the supervisor's duty. He or she can point out the nature of the student’s errors (giving examples of the type of errors) and give advice on how to correct them, but if the problem is a serious one, the student should be recommended to consult a language editor.

Research training
Basic training in research methods is prescribed for all postgraduate students doing research-based modules, research papers (essays) or theses. For this purpose, a module: An Introduction to Research Methodology and Design (Department of Accounting, Rhodes University: 2004 (updated)) has been developed. The module on research methods does not claim to provide expertise in research methodology, but merely gives a broad outline of the process. A student wishing to apply a specific methodology would have to do additional reading on the particular method. The need for research training also extends to the supervisor, who would have to be familiar with, at least, the contents of the module.
The final product

The standard required of the final product, both in terms of academic content and of layout, language, grammar, punctuation and referencing is prescribed in various documents. The assessment criteria for postgraduate honours degrees and diplomas in the department is set out in the course outline and made available to all students at the start of the course. The instructions to examiners of masters and PhD degrees are included in the *Higher Degrees Guide*. These instructions prescribe the aspects to be assessed.

The supervisor is responsible for quality control and can refuse to approve the submission of a student’s thesis for examination. The student is not bound by the supervisor’s decision but, if the external examiners judge that a thesis is not acceptable, the student will have no recourse to the supervisor and the examiners can be made aware of this.

In addition to the professional quality of language and proper referencing, it is essential that students are made aware of the appropriate structure of the paper, essay or thesis. Some guidance is provided in the departmental document: *Postgraduate studies in the Department of Accounting* (Department of Accounting, Rhodes University: 2005). The most important thing that students must be aware of is that research is the presentation of an extended argument, supported by appropriate evidence.

Screening students for their preparedness

In view of the changing student population and the consequent challenges of the lack of preparedness of students for postgraduate research studies and second-language problems, some method or methods should be in place to screen students before accepting them into a programme. This may, in addition to research training (see below), involve a prescribed reading programme, an admission examination or, which is strongly
recommended, that prospective students should be required to present a topic, a limited literature review and a basic research plan before acceptance into the degree studies. Nothing is more demoralising for a student than to enrol for a research degree, only to spend a long period of struggle without any meaningful results.

The supervision relationship
The relationship between a supervisor and a student is a unique one, in which there is an unequal balance of expertise and power. It is complicated even more by the pressure of the changing academic environment, including the need to achieve a high throughput of students and the need to assist students to succeed who are academically under-prepared. It is submitted that the nature of this relationship impacts directly on the student’s learning process and ultimate success and should therefore be carefully managed. This is the most difficult aspect of supervision.

A common goal
The goals of supervisors and students often differ. The supervisor strives for quality and throughput, while the student often only has the desire to pass. This gives rise to conflicts and tension in the relationship. It is often useful if a supervisor probes exactly why a student has enrolled for postgraduate study. It may be that the student only wishes to obtain a higher qualification, possibly for a pragmatic reason such as a job promotion or for career advancement. Some students simply want to undertake some form of postgraduate study at the university. These reasons are seldom strong enough to sustain the student through an extended period of (often) frustrating and lonely research. A supervisor should point out to the student that he or she needs other strong motives. These should include a real love of the subject and a genuine interest in the topic, the desire to learn new things and to develop intellectually. When a student looks at the research experience from this point of view, it is more likely that he or she will adopt a “deep” learning approach, persevere, experience personal growth and enjoy his or her
studies. This will also be reflected in the quality of the research. The supervisor may need at times to remind the student of the reasons why he or she undertook the research.

*Expectations*

Another source of tension in the relationship is the mismatch of expectations on the part of the supervisor and the student.

**Supervisor expectations**

The supervisor may anticipate that the student has knowledge of the field of research, adequate writing skills and would expect the student to be able to work independently and take ownership of his or her studies. This would include conceptualisation of the research question or problem, the design of the research, and the collection and analysis of the data. The supervisor would need to provide guidance and advice only.

**Student expectations**

The new research student often expects to be told exactly what to do and how to do it, including being given a topic, being told what information is needed and where to find it, and how to do the research. At the other end of the continuum, a student may imagine that he or she has to do everything alone and would hesitate to ask for help. This leads to frustration and often a crisis of confidence. Students also often misjudge the amount of time needed to complete various components of the research and the whole project. Students also have a problem knowing when and how often to consult their supervisor.

**Managing expectations**

The student-supervisor “contract” helps to clear up a number of misconceptions and make the role of each quite clear. The supervisor would also have to review his or her expectations in relation to a particular student, who may display a greater need for assistance or who may demand a greater degree of independence.
A “good” relationship

In a healthy supervisor-student relationship there should be a balance between supporting and challenging a student. The most successful and rewarding relationships are the result of building up mutual trust and respect, and a mix of empathy and discipline. A flexible approach by the supervisor is essential. Good communication is the key to building and maintaining a good relationship. An attitude of simply “getting the job done” – getting on with it – will not do.

In the course of their studies, students experience many low points. Some students have real difficulty in getting started. Here the supervisor can send the student off to read a few articles related to potential topics, or essays or theses written by past students, or suggest a few key words to be used in a literature survey. They can then discuss the outcome, to start the student thinking about research. When the time comes to commit the work to paper – the dreaded writing up – another low point is often experienced. Making students submit small pieces of writing regularly (a few paragraphs of a chapter) and giving timely and constructive criticism can break the logjam. This will also enable the supervisor to identify problems at all stages of the research, but particularly early on, and take remedial action. This emphasises the role of writing as a learning process.

It seems to be clear that the relationship is more than an academic “partnership”. The supervisor also has a pastoral role to play. Students may go through personal traumas or may simply be suffering from a crisis of confidence or fear of failure. If the problem is serious, the student should be referred to an expert for help. In most cases, a willingness to listen and to give sympathetic advice is all that is needed. Setting boundaries is, however, also important. Students must be encouraged to become independent thinkers and must also recognise that their supervisor has other commitments.
“Publish or perish” – an ethical dilemma

One aspect of the pressure placed on academics at universities worldwide is the need to publish in accredited journals. This brings funding into the university and enhances the reputation of the university as a research centre of excellence. The pressure to publish at all costs can present an ethical dilemma for the supervisors of postgraduate research students. Unless a supervisor has made a substantial personal contribution to an article based on the student’s research, co-authorship should not be claimed and, in no instance, should the supervisor be listed as the first author. The potential co-authorship of articles flowing from postgraduate research studies should be discussed with the students early on in the supervision process.

5.2 The need for quality

Lessing & Schulze (2003, 162) refer to two aspects of quality: “the quality of the supervisory process (by supervisors) and the quality of the research output (by students).” The final tangible product, the paper or thesis, must obviously be of a sufficiently high standard to achieve a passing grade. But is this all? Most students will say that it is. It is submitted that if students have not grown intellectually, and they have not developed the ability to reflect on and question established facts or knowledge, the supervisor will have failed. This has been referred to as promoting “deep learning” (Biggs: 1987). The student needs to change his or her learning strategies to asking, not only, what? and how?, but also why? It is a transformational learning process. The balance between the thesis (or paper) as the product and the person as the product (Rau: 2004) is a delicate one, which is not made easier by the need to achieve the throughput of students in a reasonable time. Recognising the person as the product and the need to develop the student to become a life-long learner may entail a longer study period than simply ensuring a thesis of a passing grade. This creates tension between the throughput requirement of university management and the success of the academic relationship.
Part of the process of achieving quality is the selection of competent independent examiners. Due to the limited research opportunities in accounting departments, a suitably large pool of South African examiners is not available. Using examiners from abroad is always an option, but often the research topics are specific to the South African context. The selection of appropriate examiners may also be a problem from the point of view of their preferred research methodologies, particularly in view of the predominance of quantitative research in accounting and its related disciplines.

6. Lessons learned – the model

In the process of supervising students at different levels, I have gradually built up confidence and developed some strategies.

I have learned that students in the accounting field have been schooled to solve very structured problems and to think in a very structured way. Very little originality or imagination is required. This proves to be a straightjacket that both supports and constrains. They have to be eased into a less structured way of looking at the world of study. It is not easy to leave one’s comfort zone and take intellectual risks. Most of their undergraduate training has encouraged surface learning – the what? and how? Now their success depends on a process of deep learning – the why? The essence of research is a questioning attitude and creativity. This has the potential to transform the student’s learning methods and how he or she views the world, but is initially uncomfortable for many new postgraduate students.

Most of an undergraduate student’s experience of assessment has been summative, rather than formative. Now they have to come to terms with the idea of collaborative learning – a two-way process with their supervisor, with other students and with members of the academic community. Many students in the accounting field are strong
individualists and resist the idea of sharing knowledge and ideas. A system of submitting
draft work, getting feedback, reflecting on this and then re-drafting is also, at first,
strange. Most eventually experience the joy of discovering things for themselves, of not
being told what the outcome is, or what it should be.

Students have to learn a new language – the discourse of research. This takes time, but
many soon find it very stimulating and empowering. They also have to become
accustomed to the new relationship with their supervisor and to accept that the supervisor
is not the source of all wisdom – that they explore knowledge together.

I have learned to recognise that students have different learning styles and that this
should guide the type of research I encourage them to do. Some students are more
suited to the structured quantitative methods, while others enjoy the unstructured
creativity of qualitative methods.

I have also learned to value group work (initially resisted by many students) and the
synergy of group dynamics. A group of students with one or more strong leaders is
usually more successful than a loosely knit group of individualists. It is important also to
recognise that it is not productive to force all students into teams.

Accepting criticism is not easy. If the criticism is constructive and given in a non-
threatening way, students soon begin to accept it. It is important not to discourage
students with critical comments too early in their research. I may not think that a
research topic is feasible, but instead of rejecting it out of hand, I have learned to send
the students off to reflect on it and to come back with their ideas developed more formally
into a basic research plan. This is usually enough to make them realise that their idea is
flawed or not do-able.
I have learned the value of a research proposal, and even my honours and postgraduate diploma students have to submit a simple proposal, in draft form at first, and then a final version, which I approve. Once they are in a position to write this proposal, the fear of failure in designing their research and writing their research paper or essay is greatly diminished. They know what they want to do and how to do it.

At the end of the process most students are really proud of what they have done and then decide, despite the hard work, uncertainty and loneliness of the process, that they have enjoyed their studies.

For someone starting out on the process of supervision, there is no better way to learn “how to” do it, than by starting with honours and postgraduate diploma students. Staff interested in research should initially be involved in co-supervising students at this level. Co-supervision should involve joint supervision consultations with students on the choice of a topic, designing the research, carrying out the fieldwork and feedback on draft work submitted by students. This should be accompanied by de-briefing sessions between the senior and junior supervisors that will serve as a learning opportunity. Simply asking co-supervisors to read and comment on student drafts is not enough.

**A model for supervision training**

I suggest that the model for training supervisors should include the following aspects:

1. **Research training for both the supervisor and the student**
   
   Research training enables the supervisor to offer the student a whole range of research methods and methodologies to use in addressing the research topic and prevents a proliferation of research projects that are close methodological “clones”.
2. **Matching supervisors with students in terms of a supervisor’s technical field of expertise**

Nothing is more daunting than having to supervise a topic that is outside of one’s field of expertise. It usually also becomes clear to the student quite early on that the supervisor is not fully equipped to supervise the topic. A crisis of confidence may develop as a result. While the ideal would be for a supervisor to supervise students only in areas where he or she is an acknowledged expert, in practice this is not always possible. It should also be accepted that the student soon may come to know more about the specific topic under study than the supervisor. If supervisors fail to accept this reality it would again result in a very limited range of topics being undertaken by students, thus impoverishing the discipline. Some measure of risk must therefore be accepted.

3. **Sensitising supervisors to the relational nature of the supervision process**

Supervisors should be made aware of the multi-faceted nature of the supervision relationship, particularly the interpersonal aspect. This includes the need to give constructive criticism, how to address problems of lack of confidence on the part of the student, dealing with writer’s block, dealing with conflict situations and providing encouragement and motivation. An attempt should also be made to match supervisors with students on the basis of their personalities.

4. **Training in supervision**

Supervision training should be addressed by the Department by way of a written guide on good supervision practice, coupled with apprenticeship training, starting with research-based honours or diploma courses and graduating to master’s and PhD degrees. This cannot be left to chance or to individual input by senior supervisors. Group supervision sessions, where all supervisors discuss the problems of individual students, can form the basis of achieving experience. Presentations by students of
their research proposals to the department as a whole and feedback by the members would also provide further learning opportunities.

The supervision guide should address the following issues:

- compliance with administrative procedures, including the documentation of supervision sessions with students;
- quality control, possibly incorporating a departmental quality control committee to provide input at various stages of the research process;
- the availability of supervisors to students, including the frequency of supervision sessions;
- giving feedback and guidance to students, providing constructive criticism, the nature of the feedback to be given and the turnaround time;
- ethical guidelines and conflict resolution measures;
- dealing with the specific challenges of South African accounting students:
  - students who have not had adequate preparation for postgraduate study;
  - second language speakers;
  - the lack of practice in writing essays at undergraduate level;
  - the lack of any training in research (not even a basic library search);
  - cultural issues in a multi-cultural student population.

7. Conclusion

Limited supervision opportunities, small numbers of students interested in postgraduate research degrees, a lack of research training for supervisors and their students and the pressure of work in dealing with large undergraduate student numbers, all add to the difficulties faced by accounting departments in trying to raise their research profile. This article has made some recommendations for the training of supervisors, based on a review of relevant literature and the personal experiences and observations of the writer.
These recommendations are presented in the form of a training model for supervisors and a supervision guide reflecting best practice.

There are a number of other questions to be addressed, including whether supervision training should be undertaken at university-level, faculty-level or departmental level, who should be responsible for the training, whether supervisor discussion groups should be compulsory or voluntary and whether they should be held within a disciplinary or multidisciplinary context.

With proper training and support, postgraduate research can be a rewarding experience for the supervisor and the student alike.
REFERENCE LIST


