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Appendix A



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**Faculty of Economic and
Management Sciences**

Department of Financial Management

Consent for participation in an academic research study

Applying the Representational Theory of Measurement to Accounting

Questionnaire to **Accountants**

Dear respondent

You are invited to participate in an academic research study conducted by **Sartiel Wedzerai Musvoto**, a doctoral student under the supervision of Professor **Daan Gouws** of the School of Financial Management Sciences at the University of Pretoria.

The concept of measurement is forming an important part of the accounting terminology. Definitions and accounting practice suggest that accounting is a measurement discipline. However, attempts to formulate a theory of accounting measurement have failed.

The purpose of this study is to investigate the accounting concept of measurement by comparing it with the representational theory of measurement (It is a theory of measurement that establishes measurement in social sciences).

The statements in the questionnaire comprise mostly of statements about measurement deducted from the principles of the representational theory of measurement, and statements made by other researchers extracted from accounting and trans- disciplinary

literature. In some cases accountants might not be familiar with the principles of the representational theory of measurement being tested.

The responses obtained from the individual questionnaires aimed at the accountants will be analysed and statistically processed into final results. The information from the respondents will at all times be treated as confidential and will not be made available to any entity or third parties. Neither your name nor your company will be linked to your contributions to this study. The data obtained from the questionnaires will be used for academic research purposes only.

Your participation in this study is very important. You may, however, choose not to participate and you may also stop participating at any time without any adverse consequences.

An electronic copy of the final research study will be made available to all participants in this study as soon as the research is completed.

Please complete the questionnaire electronically if possible, which should take approximately 10 to 15 minutes, and return it via e-mail as an attachment or fax or post the completed questionnaire as quickly as possible the address below.

Should you require any further information, please do not hesitate to contact **Sartiel Wedzerai Musvoto** at:

Telephone: 0782361398
 Fax: 013 665 5511
 E-mail: swmusvoto@gmail.com
 Postal address: P.O. Box 3953
 Botleng
 Delmas
 2210

Your responses to the enclosed questionnaire would be greatly appreciated. Thank you in anticipation for your kind cooperation and assistance with this research project.

Yours Sincerely
 Sartiel Wedzerai Musvoto

I understand that the information I provide will only be used for the purposes of this research project and that I will remain anonymous. I confirm having participated under informed consent.	Please Tick
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Consent: I give my permission for the use of information I provide below to be used for research purposes (which will not in any way be to my disadvantage or detriment)	Yes	No

Your participation is very important. However, you may at any point during the survey cease your participation without being adversely affected. Please confirm that you are aware of this.

Please Tick all the appropriate boxes. As an Accountant, I fall into the following category:	Category	Please Tick	Official
	Academic		
	Chartered Accountant		

Questionnaire for accountants to determine whether the concept of measurement forms part of the traditional accounting methodology

The following rating Scale is used:

- S/D** Strongly disagree
- D** Disagree
- U** Unsure
- A** Agree
- S/A** Strongly Agree

NB: First read through all the statements carefully and then answer using an **x** to indicate your choice in each case.



		1	2	3	4	5
		S/D	D	U	A	S/A
1. Measurement in the accounting conceptual framework context						
1	The accounting conceptual framework provides a foundation that sets the objectives and concepts that underlie the measurement of the attributes of economic phenomena.					
2	Information is understandable and useful to users if it possesses the quality of meaningfulness.					
3	Accounting information is relevant to the economic-decision making needs of the users if it is meaningful to the users.					
4	Reliable information is information that can be empirically verified.					
5	The comparability of accounting information is possible when the conditions of comparability are specified.					
2. Measurement and the nature of accounting phenomena under the conceptual framework						
6	The future economic benefits that are expected to flow from an asset are measurable					
7	Liabilities have measurable attributes					
8	Under the accounting conceptual framework it is possible to measure the income generated by an entity in a particular accounting period.					
9	The attributes of expenses are measurable					
10	It is possible to measure the attributes of future events					
3. Measurement and the recognition of accounting phenomena						
11	An item that meets the definition of an element of the financial statements should be recognized if the item has a cost or value that can be measured with reliability.					
12	<i>Valuation is a process that is similar to measurement</i>					
13	Value determinations continually refer to future states.					
14	Historical cost basis, current cost basis, realisable value basis, the present value basis and the fair value basis are theories of measuring value					
15	The amount of monetary units paid to acquire a commodity is a measure of its value.					

		1	2	3	4	5
		S/D	D	U	A	S/A
4. The integrity of accounting information created under the accounting conceptual framework						
16	Future events do not represent reality.					
17	Estimates in accounting reflect measurements of the attributes of economic transactions					
18	Accrual accounting is mainly concerned with the measurement of the attributes of future accounting phenomena.					



19	Income is an ambiguous concept, and it is not an intrinsic property of an accounting entity (phenomenon).					
20	Value is an ambiguous concept, and it is not an intrinsic property of an accounting entity (phenomenon).					
21	The attributes of accounting phenomena are dependent on the judgement of the accountant.					
22	Value is whatever two people are willing to trade for.					
5. Measurement and the concept of time under the accounting conceptual framework						
23	The going concern assumption is necessary for accounting measurement to occur					
24	It is possible to measure periodic income under the going concern assumption.					
25	Under the going concern assumption the statement of financial position reflects true measurements of the attributes of assets and liabilities					
26	The valuation of assets and liabilities can only occur under the going concern assumption					
27	The values of assets can be meaningfully added to each other in the balance sheet					
28	The values of the items of income in the income statement can be meaningfully added to and subtracted from each other.					
29	The income generated by cash sales and credit sales can be meaningfully added to each other.					
6. The principles of representational measurement						
30	Measurement refers to any method of assigning numbers to represent properties or qualities, according to some set of rules.					
31	Measurement is a relative matter (it varies in kind, degree, type and precision).					
32	Every measurement system requires the specification of a scale of some kind.					
33	An empirically true value of a measured quantity does not exist.					
34	Measurement requires the specification of a property to be measured.					
35	Every measurement system requires the specification of a unit in the scale (e.g., Rands, kilogram, etc).					
36	Measurement should take place under specified conditions					
37	In a measurement discipline, the property to which numbers will be assigned must be measurable.					

Appendix B

Responses of companies not prepared to partake in the survey.

Not all companies were prepared to partake in the survey. Some responses received read as follows:

“I am unable to answer the questions because they are not neutral and seem to be based on a particular view of the world. You talk as if there is a single accounting conceptual framework. It is doubtful if there is one at all, but there may be several depending on your point of view. Thus, I think your survey is biased by virtue of the language it employs and so I am unable to respond to the questions that seem to me to be based on a particular view of the world”.

“I regret do not find your survey to reflect current theoretical ideas, and certainly feel I cannot meaningfully answer your questions. I wonder if you have read any of the philosophical literature on representation and measurement (e.g. Rorty) or accounting papers on representation such as Hines (AOS, 1988) and Tinker (AOS, 1991). Or papers by Vollmer in CPA (2005) and AOS (2007). All have extensive reference lists”.

“The study you are conducting is noted with interest. However, we are being in audited with questionnaires of this nature issued by educational authorities, organizations doing research and postdoctoral students over and above the compulsory questionnaire issued by government departments. These questionnaires all require the attention of senior personnel and we found that too much time of

senior officials would be taken up if these questionnaires were all to be replied to. It would also be an invidious and in fact an impossible task to make a selection according to merit and importance. In view of the foregoing it has been decided not to participate in the studies requiring the attention of senior officials and we consequently regret that that your request to complete the questionnaire can unfortunately not be met”.

“Your request for the completion of a questionnaire in the above regard has reference. Regretfully I must decline your invitation to participate. My knowledge of the issue under review is so scant that I really will not be able to contribute anything significant. May I however, take this opportunity to wish you everything of the best in your studies “.

“As you will appreciate, our company receives numerous requests to participate in questionnaires and surveys. As a consequence, we are unable to respond to them individually”.