**Interview Schedule**

**The Fourth Industrial Revolution (4IR): An Investigation into the Changing Workplace of South African Auditors and their Experiences of Artificial Intelligence (AI) Systems and the implications for the auditing profession.**

*My name is Noluthando Y. Phasha and I am a student at The University of Pretoria, doing my Masters in Industrial Sociology and Labour Studies. I would like to interview you, with regards to your occupation and the audit software packages you work with. This is so as to get an in-depth understanding of your experiences with the packages. The information gathered from this interview will be used to add a valuable contribution to the scientific body of knowledge* *in Information Technology (IT), the Social Sciences, on new technologies and how they are changing professions and workplaces. This information may be used for further research.*

***Aim:***

The aim of this research study and interview is to analyse the experiences of auditing professionals, on utilising artificial intelligence (AI) systems. It is to understand whether auditors perceive that they have the necessary skills and knowledge to keep up with the introduction of artificial intelligence systems, and if they will be able to up skill themselves going forward.

***Objective:***

The objectives are to assess the usefulness of the audit software packages to the auditor, the risks and the benefits that the introduction and implementation of artificial intelligence systems (i.e. auditing software packages) has on the auditing profession through the eyes of the auditor. To evaluate the implications of audit software packages and how they shape the world of auditing and what this could possibly mean for the future of the auditing profession, evaluate what the moral and ethical implications of these auditing software packages may be. Lastly, to evaluate whether auditors will be able to up skill themselves.

***The Points of Discussion:***

Will be around your occupation and your experiences of the artificial intelligence (AI) systems (aka audit software packages) that you work with. The topics of discussion will be: The Changing Nature of the Audit Profession, AI Systems and their Usefulness in the Audit Process, AI Systems and their Contribution to Audit Quality in the Audit Process, The Future Profile of Auditing and Training. ***Estimated Length and Duration of the Interview:***

This interview should take about 30-45 minutes of your time.

I hope that you are available to answer the questions I have. It would be greatly appreciated.

***The Changing Nature of the Audit Profession***

* *These questions are to assess the auditors’ experience of the gradual changes that are taking place in the audit profession and in their workplaces. It is to see how the audit profession has been influenced and possibly changed since the introduction of artificial intelligence systems.*

1. Has your firm introduced any new software packages?
   1. What are they?
   2. Do you use them?
   3. How did you learn to use them?
2. How have the new audit software packages affected your working life and the manner in which you experience your work as an auditor?
3. Are the audit software packages that you use useful? In what way?
   1. ensuring quality auditing
   2. reducing your workload
4. Would you say that you have the necessary skills and knowledge to operate all the different types ofaudit software at your firm?

* If yes, specify why you say so.
* If no, specify why you say so.

***AI Systems and their usefulness in the Audit Process***

* *These questions are aimed at gaging your experiences with the audit software packages that you work with, and their usefulness to you during the audit process.*

1. Are the AI systems (aka audit software packages) that you work with, easy to use?
2. Is there a perceivable difference between the AI systems, in terms of how easy each one is to use? (Assisted/Augmented/Autonomous)
3. “What is the perceived usefulness of each AI type in auditing?”
4. On a scale of 0-10 (0 being not useful, 5 being fairly useful, 10 being very useful), how useful is each AI system in the audit process? Please elaborate on your response.

***AI Systems and their Contribution to Audit Quality in the Audit Process***

* *The questions here, are aimed at understanding how the use of AI systems such as audit software packages contribute to audit quality. Additionally, how the results that these AI systems yield reflect your objectivity and credibility when it comes to maintaining good auditing standards.*

1. What is the recognised contribution of each AI system to audit quality in the audit process?
2. Is there a recognisable difference between the contribution of each type of AI system to audit quality and the audit process? (Assisted/Augmented/Autonomous)
3. Which of these AI system types (Assisted/Augmented/Autonomous) reflects your objectivity, credibility and maintenance of good audit standards and why?

***The Future Profile of Auditing and Training***

* *Here, I am trying to get some insight on what auditors think the future of auditing looks like, and what they think can be done in order to keep up with what is to come.*

1. Do you have the necessary skills and knowledge needed to keep up with the technological advancements that may be taking place in your profession?
2. Does your firm offer training whenever a new audit software package is introduced? If yes, is the training helpful? If no, why not?
3. Keeping your answer to Q2 in mind, what do you think the future profile of auditing will be?
4. Do you think that students should receive practical training on computer technologies used in the audit profession while still in tertiary? If yes, please specify why? If no, please specify why?
5. Is there anything else you would like to share with me that I did not cover?