# **Table 1: Cohort A Research Participants**

|  |  |  |
| --- | --- | --- |
| **Participant Pseudonym** | **Consent Form** | **Interview** |
| 1. Cantu, N | X | **Date:** 20/01/2022  **Length:** 00:34:40 |
| 1. Chelsea, D | X | **Date:** 29/01/2022  **Length:** 00:17:23 |
| 1. Lebogang, P | X | **Date:** 28/01/2022  **Length:** 00:26:15 |
| 1. Motloulela, S | X | **Date:** 17/12/2021  **Length:** 00:27:58 |
| 1. Polo, N | X | **Date:** 21/01/2022  **Length:** 00:20:04 |
| 1. Susie, M | X | **Date:** 20/12/2021  **Length:** 00:28:05 |
| 1. Trinity, T | X | **Date:** 02/02/2022  **Length:** 00:27:01 |
| 1. Tshipfisa, N | X | **Date:** 28/01/2022  **Length:** 00:23:36 |
| 1. Vhusi, M | X | **Date:** 16/12/2021  **Length:** 00:33:41 |
| 1. Mbali, S | X | **Date:** 31/01/2022  **Length:** 00:17:19 |

Table 1: Cohort A Research Participants 1

# **Table 2: Cohort B Research Participants**

|  |  |  |
| --- | --- | --- |
| **Participant Name** | **Consent Form** | **Interview** |
| 1. Annabelle, S 2. Clive, M | X  X | **Date:** 11/04/2022  **Length:** 00:45:21 |
| 1. Clement, L | X | **Date:** 04/04/2022  **Length:** 00:36:53 |
| 1. Felicity, M | X | **Date:** 07/04/2022  **Written responses to interview questions** |
| 1. Glen, M | X | **Date:** 23/03/2022  **Length:** 00:20:54 |
| 1. Kabelo, B | X | **Date:** 11/04/2022  **Length:** 00:31:51 |
| 1. Lebogang, M | X | **Date:** 13/04/2022  **Length:** 00:18:48 |
| 1. Tendani, M | X | **Date:** 24/03/2022  **Length:** 00:20:03 |
| 1. Thami, M | X | **Date:** 17/03/2022  **Length:** 00:25:47 |

# **Table 3: Themes for Data Collected and Analysed**

|  |  |
| --- | --- |
| Research Participants | |
| Cohort A | Cohort B |
| **Theme One: Contextualising the South African Audit Profession**   * Understanding professions * Understanding the South African audit profession   + Challenges in the audit profession in South Africa * Tackling the technological challenges in auditing * The links between auditing and digitalisation * Digitalisation and its effects on the South African audit profession   **Theme Two: The Auditors’ Perceptions of the Audit Process, Ensuring Audit Quality and the Implications on the Auditors’ Work Life**   * Factors influencing audit quality * The impact of technology on audit quality   + Research question responses in relation to audit quality   + The changing nature of the audit profession * How technology impacts the auditors’ workload * The technological learning curve in auditing * Perception of IT audit tools in audit   **Theme Three: The Emotional Dimension of Work**   * The human aspect of the audit profession   + Employee participation and the concept of unlearning * Support in the workplace – Leadership and training * The future profile of the South African audit profession and the upskilling of RAs   **Chapter Seven: Conclusion**   * Conclusion to the findings/empirical findings | |