

INVITATION AND PARTICIPANT INFORMATION SHEET

Ethics approval reference number: 2020_CAS_070 and 2021_RPSC_006

Title of the study

Postgraduate auditing students' perceptions toward online assessment and e-proctoring systems in a time of Covid-19

Dear prospective participant

You are invited to participate in an academic research study conducted by Dr Alet Terblanche (a researcher from the Department of Financial Governance at the University of South Africa), Dr Annelien van Rooyen (a researcher from the Department of Financial Accounting at the University of South Africa) and Mr Barend Barnard (a researcher from the Department of Financial Governance at the University of South Africa).

What is the purpose of the study?

During 2020, postgraduate auditing students at Unisa were exposed to online assessments. Online assessment can be defined as *“any test delivered via networked configuration or by technology devices linked to the Internet or the World Wide Web”*. Students also had to make use of the Invigilator application which assisted with online invigilation through mobile phone proctoring. The Invigilator application is a software program that is aimed at assisting educators with assessment integrity during online assessments. The purpose of the study is to gain an understanding of postgraduate auditing students' perceptions toward online assessment and e-proctoring systems in a time of Covid-19.

Why are you being invited to participate in this study?

You are invited to participate in this study as you are/were registered as a postgraduate auditing student in 2020 for Applied Auditing (AUE4862) - part of the Postgraduate Diploma in Applied Accounting Sciences (Qualification code 98255) offered at Unisa.

What is the nature of your participation in this study?

The study will require participants to complete an online questionnaire relating to postgraduate auditing students' perceptions toward online assessments and e-proctoring systems for online invigilation. The expected duration of the questionnaire is approximately 15 minutes.

In addition, approximately twelve to twenty participants, who have complete the online questionnaire, may also be invited to participate in a semi-structured interview of approximately 45-60 minutes that will be audio-recorded. The interview will take place via an online platform. The researchers will take notes during the interview session. Participants will be interviewed on possible advantages, limitations and recommendations for the future in terms of online assessments and e-proctoring systems for online invigilation in auditing courses.

Can I withdraw from this study even after having agreed to participate?

Participation in this study is entirely voluntary and you are under no obligation to participate. If you do decide to participate, you will be given this information sheet to keep and be asked to give your consent on the online questionnaire. A separate written consent form needs to be signed if you are invited to participate in the semi-structured interview. You are free to withdraw at any time and without giving a reason. However, it will not be possible to withdraw once the questionnaire has been submitted. You are welcome to contact Dr Alet Terblanche (terbleaj@unisa.ac.za) with any questions in this regard. If you are invited to participate in the interview, you will receive an e-mail invitation in this regard. Should you accept, an electronic diary appointment will be scheduled detailing the date and time during which the interview will take place.

What are the potential benefits of taking part in this study?

There are no direct possible benefits for individual participants. However, the data provided by participants will assist the researcher in fulfilling the aim of this research study.

Are there any negative consequences if I take part in this study?

Other than the investment of your time, there are no foreseeable negative consequences or risks associated with participation in this study.

Will I receive any payment or incentives for participation in this study?

No payment or incentives are offered for participation in this study.

Will what I say be kept confidential?

Your name and details will only be known to the researcher and identified members of the research team. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings. Your answers may be reviewed by people responsible for making sure that research is done properly, including the statistician (who will be required to sign a confidentiality agreement). Otherwise, records that identify you will be available only to people working on the study. Your anonymous data may be used for other purposes, such as a research report, journal articles and/or conference proceedings. In whatever form your supplied data may be used your name and identity will always be kept confidential and private.

How will information be stored and ultimately destroyed?

Any hard copy documents will be stored by the researchers for a period of five years in locked cupboards/filing cabinets. All electronic information will be stored on a password protected computers of the researchers. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Paper based documents will be shredded after the period of five years and electronic data will be permanently deleted from the hard drive of the researchers.

Has the study received ethical approval?

This study has received written approval from the Research Ethics Review Committee of the College of Accounting Sciences of Unisa. A copy of the approval letter can be obtained from the researchers if you so wish.

How will I be informed of the findings/results of the study?

Should you wish to be informed of the final findings/results of the study, you can contact Dr Alet Terblanche at terbleaj@unisa.ac.za.

Thank you for taking time to read this information sheet.

Kind regards

Dr Alet Terblanche

Department of Financial Governance

College of Accounting Sciences

Unisa

