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Dear prospective participant

INVITATION TO PARTICIPATE IN A SURVEY

We are inviting you to participate in a study entitled the implementation of the public accounting standards of Türkiye and South Africa in compliance with the International Public Sector Accounting Standards (IPSAS). The IPSAS are used by the ASB to develop Standards of GRAP.

WHAT IS THE PURPOSE OF THE STUDY?

The purpose of the project is to conduct a joint research project on the implementation of the public accounting standards of Türkiye and South Africa using the IPSAS. The research is divided into three phases of which the survey forms part of the second empirical phase to determine the awareness of adoption and benefit analysis of IPSAS (read GRAP). The ultimate aim of the project is to determine best practice examples and a model proposal.

WHY AM I BEING INVITED TO PARTICIPATE?

To determine the awareness of adoption and benefit analysis of IPSAS, you are invited to participate in the study due to your application of Standards of Generally Recognised Accounting Practice (GRAP) at your place of work.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

Phase 2 of the study involves the completion of a questionnaire to determine the awareness of adoption and benefit analysis of IPSAS or Standards of GRAP for the South African context. The same questionnaire is also administered in the Türkiye public sector.

HOW LONG WILL IT TAKE TO COMPLETE THE QUESTIONNAIRE?

It will take approximately 20 minutes to complete the questionnaire.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, ticking the consent box and continuing with the questionnaire will be regarded as consent to participate in the study. You are free to withdraw at any time and without giving a reason, before finally submitting the questionnaire. Due to the questionnaire being anonymous it will not be possible to withdraw after submission of the questionnaire.

Board Members: Mr A van der Burgh (Chair), Ms A Carstens, Mr A Hardien, Ms W de Jager,
Mr D Dlamini, Mr S Gcwabe, Mr S Khan, Ms A Muller
Chief Executive Officer: Mrs J Poggiolini



WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

There is no guarantee that you will benefit directly from the study, and you will not receive any compensation for participating in this study. However, we believe the results of the research can generate knowledge that may lead to best practice examples and a model proposal that could be used by other interested parties.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

Due to the questionnaire being anonymous there should be no negative consequences or foreseeable risks other than the inconvenience to the participant in completing the questionnaire.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL AND HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

The questionnaire is anonymous, and the raw data will be kept confidential for a period of 15 years on a password protected server and hard drive. The data from the questionnaire will be used for the project report and for scientific reports to be presented at academic conferences and for scholarly publication. The project report will be made available to the International Public Sector Accounting Standards Board (IPSASB), the South African National Treasury, and the Türkiye Ministry of Finance and Treasury.

Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. After the 15-year storage period all raw data will be deleted from the server/hard drive.

HAS THE STUDY RECEIVED ETHICS APPROVAL

This study has received written approval from the Research Ethics Review Committee of the College of Accounting Sciences at Unisa. A copy of the approval letter can be obtained from the researcher.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Prof Lourens Erasmus (erasmlj1@unisa.ac.za). The findings will be available from February 2026. Should you require any further information or want to contact the researcher about any aspect of this study, please contact Prof Lourens Erasmus.

Should you have concerns about the way in which the research has been conducted or any ethical concerns, you may contact Prof Lourens Erasmus who is also the research ethics chairperson of the College of Accounting Sciences at Unisa.

HOW TO ACCESS THE SURVEY

[Link to the survey](#)

The closing date of the survey is 9 May 2025.

South Africa Project Leader: Ms. Jeanine Poggiolini, CEO South African Accounting Standards Board

Türkiye Project Leader: Dr. Nazmi Zarifi GÜRKAN, Chair of the Public Accounting Standards Board, General Director of Public Accounts