



Table of Content

List of Tables	1
List of Figures	1
ABSTRACT.....	2
INTISARI.....	3
CHAPTER 1	4
1.1 Background	4
1.2 Problem Identification.....	7
1.3 Research Questions	9
1.4 Research Motivations.....	9
1.5 Research Objective.....	10
1.6 Research Contribution.....	10
1.7 Scope and Limitations.....	11
1.8 Writing Structure.....	12
CHAPTER 2	13
2.1 Covid-19 and Auditing.....	13
2.2 How Firms Adapted to Covid-19.....	15
2.3 Previous Studies	18
2.3.1 Covid-19's Impact Towards Auditing	32
2.3.2 Timeliness of Financial Reporting Affected by Covid-19	36
2.3.3 Covid-19 and New Auditing Regulations	40
2.3.4 Covid-19 and Audit Fees	41
2.4 Research Framework.....	44
CHAPTER 3	45
3.1 Data Collection Method	45
3.2 Variable Measurement	46
3.3 Research Design.....	46
3.4 Validity and Reliability	46
3.4.1 Triangulation	47
3.5 Population and Sample.....	49
CHAPTER 4	51
4.1 Covid-19's Impact Towards Auditing Practice in Indonesia and the Philippines.....	51



4.2	The Timeliness of Financial Reporting Affected by Covid-19 in Indonesia and the Philippines	58
4.3	Covid-19 and New Auditing Regulations in Indonesia and the Philippines.....	61
4.4	Covid-19 and Audit Fees in Indonesia and the Philippines	67
	CHAPTER 5	75
5.1	Conclusion	75
5.2	Limitations and Recommendations.....	76
	BIBLIOGRAPHY	77



List of Tables

Table 1. Previous Research Related to Auditing During Covid-19	19
Table 2. Previous Research Related to Auditing not During Covid-19	25
Table 3. Impact of Covid-19 Towards Audit Quality	34
Table 4. Financial Reporting Deadlines for the Philippines.....	39
Table 5. Data Triangulation.....	48
Table 6. Method Triangulation.....	49
Table 7. Audit fee for Indonesian Company (Numbers are in USD).....	70
Table 8. Audit Fee for Filipino Company (Numbers are in USD).....	72

List of Figures

Figure 1. Number of deaths caused by Coronavirus (Worldometer, 2022).	4
Figure 2. Population Comparison between Indonesia and the Philippines.	6
Figure 3. Research Framework.	44