Contents Page

T11	le Page	1
Prefatory Note		
Executive Summary		
Contents Page		
Acknowledgments		
1	Introduction	
	1.1 Research Background	1
	1.2 Problem Formulation	3
	1.3 Research Objective and Contribution	4
2	Literature Review	
	2.1 Going Concern	5
	2.1.1 Definition of Going Concern	5
	2.1.2 Times of Going Concern Mentioned in Auditor Report	6
	2.1.3 Standard of Assessment of Going Concern for Auditor	7
	2.1.4 Process of Assessing Going Concern Opinion	9
	2.2 Obtaining Sufficient Appropriate Evidence	13
	2.2.1 Sufficient and Appropriate Evidence Definition	13
	2.2.2 Factor Influencing Auditor Judgement to Assess	
	Going Concern	15
	2.3 Covid-19 and Assessment of Going Concern	16
	2.4 Alternative Working Procedure of Auditor	18
	2.5 Summary of Literature Review	18
3	Research Method	

	3.1 Research Design	20
	3.2 Data Collection and Analysis	20
	3.2.1 Literature Review	20
	3.2.2 Interviewees	21
	3.2.3 Development of Interview Guide	21
	3.2.4 Analysis of Data	23
4	Findings	
	4.1 Audit of Going Concern	25
	4.2 Effect of Pandemic to the Going Concern and Audit	26
	4.3 Alternative Working Procedure of Auditor	27
5	Conclusion	
	5.1 Conclusion of the Research	30
	5.1.1 Covid-19 Effect from the Client Standpoint	30
	5.1.2 Covid-19 Effect to the Audit of Going Concern	30
	5.1.3 Covid-19 Effect to the Auditor	31
	5.1.4 Positive Implication from Covid-19	31
	5.1.5 Result of the Audit of Going Concern during Pandemic	32
	5.2 Limitation of the Research	32
6	Recommendation	
	6.1 Recommendation	33
	6.1.1 Suggestion in Assessing Substantial Doubt of Client's Going	
	Concern	33
	6.1.2 Suggestion on Assessing Management Plan	34
	6.1.3 Suggestion on Work Program and Work Papers	35
	6.1.4 Suggestion for Audit team	36

List of Literatures				
Appendix A: Interview Preparation				
Appendix B: Details of Interviewee				
Appendix C: Interview Transcript – Respondent 1				
Appendix D: Interview Transcript – Respondent 2	51			
Appendix E: Example of identification risks and opportunities for using remote				
audit technique	59			
Appendix F: Declaration of Personal Work	61			

Acknowledgments

The author would like to express his heartfelt gratitude to his parents, who have always been there for him financially and emotionally.

Ms. Lieke Aarts, as company coach, has also been extremely helpful in building the author's confidence, guiding the research, and sharing her experience, allowing the author to complete this assignment.

Mr. Rob Berkhof, the author's supervisor, is always willing to offer advice and feedback in order to improve the research in any direction.

The author is grateful for Ms. Bettine Bergmans' guidance as a Research Skills teacher, which helped the author lay the groundwork for this research.

The author would also give a heartfelt hug and words of encouragement to his friends who are currently working on their thesis, which helps the author maintain a sense of solidarity during this difficult time.

Finally, the author would like to express his gratitude to all readers, interviewees, and other parties who helped bring this research and advisory report to a close.

Thank you from the bottom of my heart