Literature Lists

- Adler, P. A., and P. Adler. 1998. Observational techniques. In Collecting and Interpreting Qualitative Materials, edited by Denzin, N. K., and Y. S. Lincoln, 79–110. Thousand Oaks, CA: Sage Publications.
- Agoglia, C. P., Brazel, J. F., Hatfield, R. C., & Jackson, S. B. (2010). How do audit workpaper reviewers cope with the conflicting pressures of detecting misstatements and balancing client workloads? *AUDITING: A Journal of Practice & Theory*, 29(2), 27–43. https://doi.org/10.2308/aud.2010.29.2.27
- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2020). Auditing in times of social distancing: The effect of covid-19 on Auditing Quality. *International Journal of Accounting & Information Management*, *29*(1), 169–178. https://doi.org/10.1108/ijaim-08-2020-0128
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and assurance services an integrated approach*. Pearson.
- Auditing and Assurance Standard Board (2016). Auditing Standard ASA 570 Going Concern. https://www.auasb.gov.au/admin/file/content102/c3/ASA_570_2015.pdf
- Audit Analytics Staff. (2021, December 20). *Covid-19 impacts on European audit opinions*. Audit Analytics. Retrieved January 26, 2022, from https://blog.auditanalytics.com/covid-19-impacts-on-european-audit-opinions/
- Baumeister, R. F., & Leary, M. R. (1997). Writing narrative literature reviews. *Review of General Psychology*, 1(3), 311–320. https://doi.org/10.1037/1089-2680.1.3.311
- BDO. (2020, April). *Guide to going concern assessments*. Retrieved May 21, 2022, from https://www.bdo.com/insights/assurance/accounting-and-reporting-advisory/guide-to-going-concern-assessments
- Bobek, D. D., Daugherty, B. E., & Radtke, R. R. (2012). Resolving audit engagement challenges through communication. *AUDITING: A Journal of Practice & Theory*, 31(4), 21–45. https://doi.org/10.2308/ajpt-50210
- Bob Dohrer, C. P. A. (2020, April 3). *Going concern tips for auditors during the pandemic*. Journal of Accountancy. Retrieved February 15, 2022, from https://www.journalofaccountancy.com/news/2020/apr/going-concern-tips-for-auditors-during-coronavirus-pandemic.html
- Bosman, T. (2021). The measurement of Audit Quality in the Netherlands: A practical note. *Maandblad Voor Accountancy En Bedrijfseconomie*, 95(1/2), 17–31. https://doi.org/10.5117/mab.95.56820

- Brem, A., Viardot, E., & Nylund, P. A. (2021). Implications of the coronavirus (COVID-19) outbreak for Innovation: Which Technologies will improve our lives? *Technological Forecasting and Social Change*, *163*, 120451. https://doi.org/10.1016/j.techfore.2020.120451
- Butler, M., Leone, A., & Willenborg, M. (2004). An empirical analysis of auditor reporting and its association with abnormal accruals. *Journal of Accounting & Economics*, 37(2), 139–165. https://doi.org/10.1016/j.jacceco.2003.06.004
- Campbell, J.E., Mutchler, J.F. (1988). The Expectations gap and going-concern uncertainties. Accounting Horizons. March 1988.
- Castka P, Searcy C, Fischer S. Technology-enhanced Auditing in Voluntary Sustainability Standards: The Impact of COVID-19. *Sustainability*. 2020; 12(11):4740. https://doi.org/10.3390/su12114740
- Covid-19 having significant impact on the world's auditors, 2020. [Online]. Available through: https://www.accaglobal.com/in/en/news/2020/april/ACCA-Covid-19-Research-Audit.html
- Chen, P., He, S., Ma, Z., & Stice, D. (2016). The information role of audit opinions in debt contracting. *Journal of Accounting & Economics*, *61*(1), 121–144. https://doi.org/10.1016/j.jacceco.2015.04.002
- Cruz, M. D. (2021, September 20). AGF Consulting Group. *How to Survive Iso 9001:2015 Third Party Remote Audit, Part 2*. [Video]. Retrieved June 12, 2022, from https://www.youtube.com/watch?v=4aKqZPz-8X0.
- Deloitte, (2020). Answering the call for change in the audit and financial reporting landscape. https://www2.deloitte.com/global/en/pages/audit/Covid-19/answering-the-call-for-change.html
- Deloitte. (2020, October 29). *IAS Plus*. IFRS in Focus Accounting considerations related to the Coronavirus 2019 Disease. Retrieved January 28, 2022, from https://www.iasplus.com/en/publications/global/ifrs-in-focus/2020/coronavirus
- Đorđević, M., & Đukić, T. (2021). Auditors' responsibility in assessing going concern assumption affected by covid-19. *Economic Themes*, *59*(1), 77–93. https://doi.org/10.2478/ethemes-2021-0005
- Duh, R.-R., Kuo, L.-C., & Yan, J.-C. (2017). The effects of review form and task complexity on Auditor Performance. *Asia-Pacific Journal of Accounting & Economics*, *25*(3-4), 449–462. https://doi.org/10.1080/16081625.2017.1346479
- Cameran, M., A. Ditillo, and A. Pettinicchio. (2018). Audit team attributes matter: How diversity affects audit quality. European Accounting Review 27 (4): 595–621.

- Castka, P., Searcy, C., & Fischer, S. (2020). Technology-enhanced auditing in voluntary sustainability standards: the impact of covid-19. Sustainability (Switzerland), 12(11), 1–24.
- Cohen, J., G. Krishnamoorthy, and A. M. Wright. (2002). Corporate governance and the audit process. Contemporary Accounting Research 19 (4): 573–594.
- EY, (2020). Leo van der Tas. Five financial reporting issues to consider as a consequence of COVID-19. https://www.ey.com/en_gl/assurance/five-financial-reporting-issues-to-consider-as-a-consequence-of-covid-19
- Fargher, N. L., Geiger, M. A., Lennox, C. S., Raghunandan, K., & Willekens, M. (2013). Audit reporting for going-concern uncertainty: A research synthesis. *AUDITING: A Journal of Practice & Theory*, 32(Supplement 1), 353–384. https://doi.org/10.2308/ajpt-50324
- Financial Accounting Standards Board. (2018, August). *Amendments to Statement of Financial Accounting Concepts No. 8.* Retrieved April 18, 2022. https://www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176171111614&accepted Disclaimer=true
- Financial Reporting Council. (2020). *Audit firms enhance going concern assessments*.

 News I Financial Reporting Council. Retrieved June 16, 2022, from https://www.frc.org.uk/news/november-2020/audit-firms-enhance-going-concernassessments
- Frank K.E., Lowe D.J., Smith J.K. (2001). The expectation gap: Perceptual differences between auditors, jurors, and students. Managerial Auditing Journal 16(3): 145–149. https://doi.org/10.1108/02686900110385588
- FRC (2020). Guidance for auditors and matters to consider where engagements are affected by coronavirus (COVID-19), COVID-19 Bulletin March, https://www.frc.org.uk/about-the-frc/covid-19/covid-19-bulletin-march-2020
- Geiger, M. A., Gold, A., & Wallage, P. (2019). A Synthesis of Research on Auditor Reporting on Going-Concern Uncertainty: An Update and Extension. *FAR Report*.
- Gibbins, M., Salterio, S. E., & Webb, A. A. (2001). Evidence about auditor-client management negotiation concerning client's financial reporting. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.259304
- Gill, P., Stewart, K., Treasure, E., & Chadwick, B. (2008). Methods of data collection in qualitative research: Interviews and focus groups. *British Dental Journal*, *204*(6), 291–295. https://doi.org/10.1038/bdj.2008.192
- Goodell, J. W. (2020). Covid-19 and finance: Agendas for Future Research. *Finance Research Letters*, *35*, 101512. https://doi.org/10.1016/j.frl.2020.101512

- Going concern: Recommendations to strengthen the financial reporting ecosystem.

 Accountancy Europe. (2021, June 4). Retrieved January 28, 2022, from

 https://www.accountancyeurope.eu/publications/going-concern-recommendations-to-strengthen-the-financial-reporting-ecosystem/
- Gray, G. L., Turner, J. L., Coram, P. J., & Mock, T. J. (2011). Perceptions and misperceptions regarding the unqualified auditor's report by financial statement preparers, users, and auditors. *Accounting Horizons*, *25*(4), 659–684. https://doi.org/10.2308/acch-50060
- Haron, H., Hartadi, B., Ansari, M. A., & Ismail, I. (2009). Factors influencing auditors' going concern opinion. *Asian Academy of Management*, *14*, 1–19.
- Hay, D., Shires, K., & Van Dyk, D. (2021). Auditing in the time of COVID the impact of covid-19 on Auditing in New Zealand and subsequent reforms. *Pacific Accounting Review*, *33*(2), 179–188. https://doi.org/10.1108/par-09-2020-0155
- Holloway, I., Wheeler, S., & Holloway, I. (2010). *Qualitative research in nursing and Healthcare*. Wiley-Blackwell.
- Humphrey, C., Loft, A., & Woods, M. (2009). The Global Audit Profession and the International Financial Architecture: Understanding Regulatory Relationships at a time of financial crisis. *Accounting, Organizations and Society*, *34*(6-7), 810–825. https://doi.org/10.1016/j.aos.2009.06.003
- Illuzi, K., Landes, C., Durak, R., Groskopf, T. (2020). *Consequences of Covid-19: Potential Auditing Challenges*. AICPA Center for Plain English Accounting. https://www.aicpa.org/resources/download/consequences-of-covid-19-potential-auditing-challenges
- Impact coronavirus on professional services provided by professional accountants.

 Unofficial translation II version April 6, 2020. NBA Alert 42. Retrieved February 15, 2020, from https://www.nba.nl/globalassets/wet--en-regelgeving/nba-alerts/alert-42/english-version-nba-alert-42-translation-of-the-dutch-alert-impact-coronavirus-on-accountants-procedures-april-6-2020.pdf
- International Auditing and Assurance Standards Board (IAASB). (2020). STAFF AUDIT PRACTICE ALERT: Responsibilities of the Engagement Partner in Circumstances when the Engagement Partner Is Not Located Where the Majority of the Audit Work is Performed. The International Federation of Accountants (IFAC).
- International Federation of Accountant (2016). International Standard on Auditing 570 (Revised). https://www.ifac.org/system/files/publications/files/ISA-570-(Revised).pdf
- International Financial Reporting Standard (IFRS) (2021). Going Concern-a Focus on Disclosure.

 https://www.ifrs.org/content/dam/ifrs/news/2021/going-concern-jan2021.pdf

- Kallio, H., Pietilä, A.-M., Johnson, M., & Kangasniemi, M. (2016). Systematic methodological review: Developing a framework for a qualitative semi-structured interview guide. *Journal of Advanced Nursing*, *72*(12), 2954–2965. https://doi.org/10.1111/jan.13031
- Kenno, S. A., S. A. McCracken, and S. E. Salterio. (2017). Financial reporting interview-based research: A field research primer with an illustrative example. Behavioral Research in Accounting 29 (1): 77–102.
- KPMG (2020). Hot Topic: Coronavirus SEC provides coronavirus-related disclosure guidance. https://frv.kpmg.us/content/dam/frv/en/pdfs/2020/hot-topic-coronavirus-sec-disclosure.pdf
- Lambert, T. A., & Peytcheva, M. (2019). When is the averaging effect present in auditor judgments? *Contemporary Accounting Research*, *37*(1), 277–296. https://doi.org/10.1111/1911-3846.12512
- Laudato, M. (2012, March 1). *Massimo Laudato, technical adviser at ACCA, considers the issues surrounding the audit of going concern*. ACCA Global. Retrieved January 28, 2022, from https://www.accaglobal.com/gb/en/member/discover/cpd-articles/audit-assurance/going-concern15.html
- Libby, R., and D. M. Frederick. (1990). Experience and the ability to explain audit findings. Journal of Accounting Research 28 (2): 348–367.
- Luo, Y., & Malsch, B. (2020). Exploring improvisation in audit work through auditors' response to covid-19. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3643823
- Maintaining Trust & Confidence during a crisis. IFAC. (2021, August 28). Retrieved January 28, 2022, from https://www.ifac.org/what-we-do/speak-out-global-voice/points-view/maintaining-trust-confidence-during-crisis
- McEnroe J.E., Martens S.C. (2001). Auditors' and investors' perceptions of the "expectation gap". Accounting Horizons 15(4): 345–358. https://doi.org/10.2308/acch.2001.15.4.345
- Miles, M., A. M. Huberman, and J. Saldana. 2014. Qualitative Data Analysis: A Methods Sourcebook. Thousand Oaks, CA: Sage Publications.
- Mock, T. J., Turner, J L. Gray, G. L., Coram, P. J. The Unqualified Auditor's Report: A Study of User Perceptions, Effects on User Decisions and Decision Processes, and Directions for Further Research. Auditing Standard Board and International Auditing and Assurance Standard Board. https://www.ifac.org/system/files/downloads/Study__1_ASB_Summary_Report.pd

- Movchan, A. (2020). Planning and executing audit engagements in times of Covid-19: core points of focus and practical solutions, RISK&COMPLIANCE. Available through: https://www.riskcompliance.biz/news/planning-and-executing-audit-engagements-in-times-of-covid-19-core-points-of-focus-and-practical-solutions/
- Nederlandse Beroupsorganisatie van Accountants (2016). *Nadere Voorschriften Controle*en Overige Standaarden (NV COS) 570. https://www.nba.nl/tools/hra-2017/?document=429
- Parsons, K., & Teitelbaum, V. (2022, January). Audit Committee Practices Report: Common Threads Across Audit Committees. Retrieved January 26, 2022, from https://www.thecaq.org/wp-content/uploads/2022/01/caq-deloitte-audit-committee-practices-report_2022-01.pdf
- Picciotti, D. (2020, December 1). Remote Quality Management System Audits: An ISO 9001 Auditor's perspective and lessons learned. Quality Magazine RSS. Retrieved June 12, 2022, from https://www.qualitymag.com/articles/96300-remote-qualitymanagement-system-audits-an-iso-9001-auditors-perspective-and-lessons-learned
- Rahmawati, T., 2020. The Influence of Surplus Free Cash Flow and Audit Quality on Earnings Management. JAE (*Jurnal Akuntansi dan Ekonomi*), 5(2), pp.71-81.
- Ruiz-Barbadillo, E., Gómez-Aguilar, N., De Fuentes-Barberá, C., & García-Benau, M. A. (2004). Audit quality and the going-concern decision-making process: Spanish evidence. *European Accounting Review*, *13*(4), 597–620. https://doi.org/10.1080/0963818042000216820
- Ryu, T. G., & Roh, C.-Y. (2007). The Auditor's Going-Concern Opinion Decision. *International Journal of Business and Economics*, 6, 89–101.
- Sekaran, U., & Bougie, R. (2010). *Research methods for business: A skill-building approach*. Wiley.
- Seyam, A. A., & Brickman, S. (2016). The new requirements relating to going concern evaluation and disclosure provide a critical improvement to the financial statements taken as a whole. *International Journal of Business and Economic Development.*, 4, 15–20.
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, *104*, 333–339. https://doi.org/10.1016/j.jbusres.2019.07.039
- Suffield, M., 2020. Covid-19 having significant impact on the world auditors. Professional insight, ACCA. Retrieved April 21, 2022. https://www.accaglobal.com.
- The Public Company Accounting Oversight Board (2015). Improving The Transparency Of Audits: Rules To Require Disclosure Of Certain Audit Participants On A New PCAOB

- Form And Related Amendments To Auditing Standards. https://pcaobus.org/Rulemaking/Docketo29/Release-2015-008.pdf
- The economic impact of covid-19 (novel coronavirus). Deloitte Insights. (n.d.). Retrieved January 25, 2022, from https://www2.deloitte.com/global/en/insights/economy/covid-19/economic-impact-covid-19.html
- Thompson, H. (2020) Covid-19 having significant impact on the world auditors. The Global Body of Professional Accountants, Surrey Business School, University of Surrey, Retrieved from https://www.accaglobal.com
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management*, 14(3), 207–222. https://doi.org/10.1111/1467-8551.00375
- Wallace, W. A. (2004). The economic role of the audit in free and regulated markets: A look back and a look forward. *Research in Accounting Regulation*, *17*, 267–298. https://doi.org/10.1016/s1052-0457(04)17012-4
- Webster, J., & Watson, R. T. (2002). Analyzing the Past to Prepare for the Future: Writing a Literature Review. MIS Quarterly, 26(2), xiii–xxiii. http://www.jstor.org/stable/4132319
- Yu, J., Kwak, B., Park, M.S. and Zang, Y. (2020). The Impact of CEO/CFO Outside
 Directorships on Auditor Selection and Audit Quality. European Accounting Review,
 pp.1-33