

## TABLE OF CONTENTS

<b>THESIS APPROVAL</b> .....	<b>ii</b>
<b>THESIS EXAMINATION APPROVAL</b> .....	<b>iii</b>
<b>DECLARATION OF ORIGINALITY</b> .....	<b>iv</b>
<b>PREFATORY NOTE</b> .....	<b>v</b>
<b>ABSTRACT</b> .....	<b>vi</b>
<b>ABSTRAK</b> .....	<b>vii</b>
<b>CHAPTER I: INTRODUCTION</b> .....	<b>1</b>
1.1 Problem Description.....	1
1.2 Research Objective.....	2
1.3 Research Question.....	2
1.4 Research Structure.....	2
<b>CHAPTER 2: METHODOLOGY</b> .....	<b>4</b>
2.1 Literature Review Process .....	4
2.2 Literature Review Methodology .....	5
2.3 Data Research Methodology.....	6
<b>CHAPTER 3: THEORETICAL FRAMEWORK</b> .....	<b>9</b>
3.1 Definition of Sustainability Reporting.....	9
3.2 Regulatory Framework in the Philippines .....	10
3.3 Professionals from Small or Medium-Sized Accounting Firm.....	11
3.4 Impact of Sustainability Reporting in the Philippines .....	12
<b>CHAPTER 4: DATA RESEARCH</b> .....	<b>14</b>
4.1 Response to Sustainability Regulations by SME Accounting Firms.....	14
4.2 Training and Guidance on Sustainability Reporting and Compliance.....	15
4.3 Challenges for SME Accounting Firms in Sustainability Regulation .....	15
<b>CHAPTER 5: ANALYSIS AND CONCLUSION</b> .....	<b>18</b>
5.1 Sustainability Regulation for Financial Reporting in the Philippines .....	18
5.2 Conclusions.....	18
<b>CHAPTER 6: POLICY</b> .....	<b>20</b>
6.1 Policy.....	20
6.2 Limitation .....	20
<b>REFERENCES</b> .....	<b>22</b>