Feedback for Project Number 2

## Instructions

Use the program below (beginning line 13) to figure out who you will be critiquing. You will critique two of your colleagues’ work and provide feedback for them to produce their best work. Remember this is to help them out so do not be mean, but also do not hold back. Be sure to highlight areas of success as equally as areas of failure. Use the template below the code to provide them this feedback. You can find the [project links here](https://docs.google.com/spreadsheets/d/1xAiea3WAt-7ANAYtzhjFfRRkSTCQlcu123y7hqizJso/edit#gid=0)

**Be sure to change the name of the project in the title above and in the document title.** This is the project number you are critiquing and should be included in the output file so that the document name reads ‘Critique\_of\_Project##.docx’. Once you are finished, e-mail me both documents (one document per critique) and I will upload them to the ‘Peer\_Reviewed\_Work’ folder so that your peers can view them. Do not e-mail me the .Rmd file. These reviews are due by **Friday, March 26th at 5:30pm CST**. For ease you can use this markdown file to fill out your responses and knit which will produce a word document for you.

## Feedback Below

**What is their topic on?**

* *Is the title consistent with the topic?*
* *The topic of this research is the impact of Covid19 on audit process in US.*
* *In other words does the title make sense for the project?*
* *The title matches the topic perfectly and the researcher examines how COVID19 IMPACT audit outcome from the perspective of audit lag and discretionary accruals.*

**Are the objectives of the project clearly identifiable?**

* *What are they wanting to study?*
* The researcher wants to investigate into the impact of COVID19 on the process of audit in US.
* *What is the motivation of this project?*
* COVID19 changed the world from every aspect in every corner of the world. This research is very meaningful since it try to dig out the influence of COVID19 on audit in US, measuring from audit quality and whether audit process is impacted by the virus.
* *What does the presenter hope to accomplish with this project?*
* The presenter hypothesis that COVID19 has a positive association with audit process.

**What data are used?**

* *What website(s) are scraped?*

*CDC government data base.*

* *Are other data brought in from outside sources?*
* Compustat
* *If so, what are they and how do they add to the project?*

*The researcher take discretionary accrual and audit lag as dependent variable and she also controlled for some other variables that might have an impact on audit process.*

**What is your overall impression of the project?**

This project is a contemporaneous hot topic which many researchers are interested to examine it from different perspective and the researcher explained very clearly her motivation and research design and the final results.

**Other encouragements/critiques you would like to provide to your colleague in order for them to have a more refined project.**

The hypothesis is opposite to my expectation because from my understanding, COVID19 has more negative effect on other aspects of life. So, my expectation is COVID19 should has a negative association with audit outcome.