

ISAR 2018

Maastricht, the Netherlands

June 7 - 8, 2018



Wednesday 6 June 2018		
16.00-18.00 hrs	Early registration	Crowne Plaza hotel
17.30-19.30 hrs	Welcome reception	Grand Café Maastricht Soiron
	Sponsored by Audit Analytics	(Museum a/h Vrijthof)
Thursday 7 June 2018		
8.00-8.30 hrs	Registration	
8.30-8.45 hrs	Opening and Words of welcome Ann Vanstraelen (Maastricht University) Rianne Letschert (Rector magnificus, Maastricht University) Ken Trotman (UNSW Sydney)	Céramique 1 & 2
8.45-10.30 hrs	Plenary session Data analytics Chair: Roger Simnett (UNSW Sydney) Speakers: Arnold Schilder (IAASB), Tina Carpenter (University of Georgia), Mieke Jans (University of Hasselt), Peter Eimers (PwC and Free University Amsterdam). <i>The Data Analytics Transformation: Evidence from auditors, CFOs, and Standard-Setters</i> Tina Carpenter* University of Georgia Margaret Christ University of Georgia Ashley Austin University of Richmond Christy Nielson University of Georgia	Céramique 1 & 2
10.30-11.00 hrs	Break	Hotel lobby
11.00-12:30 hrs	Concurrent Sessions	
	Session 1a: Professional skepticism Room: Céramique 1&2 Chair: Ken Trotman University of New South Wales	Session 1b: Audit market Structure Room: Céramique 3 Chair: Marleen Willekens KU Leuven
	Session 1c: Auditors and corporate governance Room: Bordeaux Chair: Rogier Deumes Maastricht University	
	<i>Do Rewards Encourage Professional Skepticism?</i> Justin Leiby* University of Georgia Joseph Brazel North Carolina State University Tammie Schaefer University of Missouri	<i>Out of Sight, Out of Mind: Does Audit Partner Proximity to Clients Matter?</i> Jere Francis* University of Missouri-Columbia Nicholas Hallman University of Texas at Austin Nargess Golshan University of Missouri-Columbia
	<i>Looking the Part: Does Audit Committee Expertise Reduce the Influence of Superficial Appearances in Auditor Selection and Compensation Decisions?</i> Nicholas Hallman* University of Texas at Austin Matthew Baugh Arizona State University Steven Kachelmeier University of Texas at Austin	

	<p><i>Root Cause Analysis and its Effect on Auditor Skepticism and Judgment in an Integrated Audit</i></p> <p>Marcus Doxey* University of Alabama Todd DeZoort University of Alabama Troy Pollard University of Alabama</p> <p><i>Developing Auditors' Professional Skepticism: The Effect of Workplace Learning on Audit Quality</i></p> <p>Therese Grohnert* Maastricht University Roger Meuwissen Maastricht University Wim H. Gijsselaers Maastricht University</p>	<p><i>The Effect of Audit Market Structure Change on Audit Pricing: Evidence from China</i></p> <p>Lina (Zixuan) Li* University of Auckland Steven Cahan University of Auckland</p> <p><i>Audit Market Competition and Audit Quality: Evidence from the Entry of Big 4 into City-Level Audit Markets in the U.S.</i></p> <p>Xuanjun Dong* Hong Kong University of Science and Technology Tai-yuan Chen Hong Kong University of Science and Technology Yangxin Yu Hong Kong City University</p>	<p><i>To Share or Not to Share: The Importance of Peer Firm Similarity to Auditor Choice</i></p> <p>Sarah Stein* Virginia Tech Kenneth Bills University of Arkansas Matthew Cobabe Virginia Tech Jeffrey Pittman Memorial University of Newfoundland, St. John's</p> <p><i>The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality</i></p> <p>Jaeyoon Yu* Erasmus University Byungjin Kwak KAIST - Korea, Republic of Myung Seok Park Virginia Commonwealth University Yoonseok Zang Singapore Management University</p>
12.30-13.30 hrs	Lunch		Hotel restaurant
13.30-15.00 hrs	Concurrent sessions		
	<p>Session 2a: Investor-auditor judgments Room: Céramique 1&2 Chair: Ted Mock University of California, Riverside</p> <p><i>The Value of Assurance And Ethics in Difficult Times: Investor Decisions and Corporate Social Responsibility Disclosures</i></p> <p>Jean C. Bedard* Bentley University Andrew Stuart Suffolk University Cynthia Clark Bentley University</p> <p><i>New Theory and Evidence on the Value Investors Inherently Ascribe to Higher-Quality Financial Reporting and Instrumentally Ascribe to Quality-Revealing Audit Reports</i></p> <p>Mark E. Peecher* University of Illinois at Urbana-Champaign W. Brooke Elliott University of Illinois at Urbana-Champaign Kirsten Fanning University of Illinois at Urbana-</p>	<p>Session 2b: Auditor characteristics Room: Céramique 3 Chair: Roger Meuwissen Maastricht University</p> <p><i>Human Resource Management in Big Four Audit Firms and Audit Quality</i></p> <p>Jorien Pruijssers* McGill University Marleen Willekens KU Leuven Ines Simac KU Leuven</p> <p><i>Gender, Promotion, and Audit Outcomes in the United States</i></p> <p>Patrick Kielty* University of Florida</p>	<p>Session 2c: Auditors and audit committees Room: Bordeaux Chair: Mathijs van Peteghem Maastricht University</p> <p><i>Overseeing the External Audit Function: Evidence from Recent Audit Committee Voluntary Disclosures</i></p> <p>Monika Causholli* University of Kentucky Brian Bratten University of Kentucky Valbona Sulcaj University of Kentucky</p> <p><i>The Impact of Audit Committee Members' Reputation Incentives on Monitoring the Financial Reporting Process</i></p> <p>Eunice Khoo* UNSW Sydney Youngdeok Lim UNSW Sydney Gary Monroe UNSW Sydney</p>

	<p>Champaign <i>Learning from Errors: An Exploratory Study among Dutch Auditors</i></p> <p>Oscar van Mourik* Vrije Universiteit Amsterdam Anna Gold Vrije Universiteit Amsterdam Philip Wallage Vrije Universiteit Amsterdam Cathy van Dyck Vrije Universiteit Amsterdam</p>	<p><i>Does Professional Skepticism Affect Audit Quality?</i></p> <p>Sanne Janssen* University of Antwerp Kris Hardies University of Antwerp Ann Vanstraelen Maastricht University</p>	<p><i>Does Audit Committee Reporting Need to Be Improved? Evidence from a Large-Scale Textual Analysis</i></p> <p>Michelle Draeger* Oklahoma State University Jaime Schmidt University of Texas at Austin Bradley Lawson Oklahoma State University</p>	
15.00-15.30 hrs	Break			Hotel lobby
15.30-17.00 hrs	Concurrent sessions			
	<p>Session 3a: Incentives and regulation Room: Céramique 1&2 Chair: Chris Agoglia University of Massachusetts-Amherst</p>	<p>Session 3b: Public oversight body influence Room: Céramique 3 Chair: Roger Simnett University of New South Wales</p>	<p>Session 3c: Tax avoidance and illegal acts Room: Bordeaux Chair: Jere Francis University of Missouri</p>	
	<p><i>Counteracting the Directional Influence of Incentives on Auditor Judgment</i></p> <p>Dan Zhou* University of Illinois at Urbana-Champaign</p> <p><i>Does Implementing an Auditor Judgment Rule Increase Auditors' Likelihood of Conducting More Innovative Procedures?</i></p> <p>Yoon Ju Kang* University of Massachusetts-Amherst David Piercey University of Massachusetts-Amherst Andrew Trotman Northeastern University</p> <p><i>Feedback from Inspectors to Auditors: Effects of Regulatory Pressure and Auditor Mindset on Audit Procedure Choice</i></p> <p>Kamber Hetrick* University of Illinois at Urbana-Champaign Tim Bauer University of Illinois at Urbana-Champaign Jessen Hobson University of Illinois at Urbana-Champaign</p>	<p><i>Audit Firms' Political Connections and the PCAOB Inspection Reports</i></p> <p>Hyunjong Park* University of Florida</p> <p><i>Effectiveness and Consequences of PCAOB Disciplinary Actions: An Analysis of the Resulting Auditor/Client Dynamic and Audit Quality</i></p> <p>Andrew Imdieke* University of Notre Dame Matthew Beck Michigan State University Chris Hogan Michigan State University</p> <p><i>Does PCAOBR regulatory Enforcement Deter Non-Sanctioned Auditors?</i></p> <p>Wei Zhang* Arizona State University Phil Lamoreaux Arizona State University Michael Mowchan American University</p>	<p><i>Big 4 Affiliation, Tax Expertise, and the Art of Avoiding Taxes: Do the Big 4 Practice what they Preach?</i></p> <p>Anastasios Elemes* ESSEC Business School Bradley Blaylock Oklahoma State University</p> <p><i>Tax Avoidance, Horizontal Agency Conflicts and High-Quality Auditing in Private Firms</i></p> <p>Marleen Willekens* KU Leuven John Christian Langli BI Norwegian Business School</p> <p><i>Auditing the Accused: Financial Statement Audit Responses to Illegal Acts by Clients</i></p> <p>Pedro Gomez Northwestern University Justin Leiby University of Georgia Emily Shafron* University of Georgia</p>	

* Presenting authors

Day 2 – Friday 8 June 2018		
8.30-9.00 hrs	Registration	Crowne Plaza hotel
9.00-10.30 hrs	Concurrent sessions	
	Session 4a: Communication and corporate judgments Room: Céramique 1&2 Chair: Hun-Tong Tan Nanyang Technological University	Session 4b: Knowledge management Room: Céramique 3 Chair: Caren Schelleman Maastricht University
	Session 4c: International issues in reporting, pricing and governance Room: Bordeaux Chair: Jean Bedard Bentley University	
	<i>An Investigation of Auditors' Judgments when Companies Release Earnings before Audit Completion</i> Joseph Schroeder* Indiana University Lori Bhaskar Indiana University Patrick Hopkins Indiana University	<i>Identifying Talent: An Exploratory Investigation on the Effectiveness of Explicit Potential Measurement</i> Judith Künneke* Maastricht University Isabella Grabner Maastricht University Frank Moers Maastricht University
	<i>The Influence of "Relationship" Partners on Client Managers' Negotiation Positions</i> Mary Kate Dodgson* Northeastern University Christopher Agolia University of Massachusetts-Amherst Bradley Bennett University of Massachusetts-Amherst	<i>Is the Availability of Qualified Audit Personnel Associated with Office Audit Quality?</i> Aleksandra Zimmerman* Northern Illinois University Albert Nagy John Carroll University Matthew Sherwood University of Massachusetts-Amherst
	<i>The Impact of Audit Committee Skepticism and Reward Power on Auditor Communications with the Audit Committee</i> Arnie Wright* Northeastern University Ganesh Krishnamoorthy Northeastern University Nicole Wright James Madison University	<i>Knowledge Spillovers at Audit Firm Level through Bundling</i> Jeroen Vander Cruyssen* KU Leuven Ann Gaeremynck KU Leuven
		<i>Can an Audit Kill Two Birds with One Stone? Internal Control Audit Failure Rates and Audit Costs for Integrated vs. Non-integrated Audits: Evidence from China</i> Chan Li University of Pittsburgh Josh Gunn University of Pittsburgh Lin Liao Southwest University of Finance and Economics Shan Zhou* University of Sydney
		<i>What Drives Differences in Audit Pricing Across the Globe?</i> Lasse Niemi* Aalto University Brigitte Eierle University of Bamberg Sven Hartlieb University of Bamberg David Hay The University of Auckland Hannu Ojala University of Tampere/Aalto University
		<i>Should Uninformed Shareholders Vote? Evidence from Auditor Ratification</i> Tyler Kleppe* University of Arkansas Jonathan Shipman University of Arkansas Cory Cassell University of Arkansas
10.30-11.00 hrs	Break	Hotel lobby

1.00-12.30 hrs	Concurrent sessions		
	Session 5a: Interpersonal relationships Room: Céramique 1&2 Chair: Arnie Wright Northeastern University	Session 5b: Evidence and reporting issues Room: Céramique 3 Chair: Anna Gold VU Amsterdam	Session 5c: Auditor Reporting Room: Bordeaux Chair: Ann Vanstraelen Maastricht University
	<p><i>Coaching Today's Auditors: When Do Workpaper Reviewers Professionally Develop the Preparers?</i></p> <p>Denise Downey* Villanova University</p> <p>Lindsay Andiola Virginia Commonwealth University</p> <p>Joseph Brazel North Carolina State University</p> <p>Tammie Schaefer University of Missouri - Kansas City</p> <p><i>The Joint Influence of Role Identity Salience and Client Importance Incentives on Audit Partners' Acceptability of Client-Preferred Reporting</i></p> <p>Sean Hillison* Virginia Tech</p> <p><i>How Higher Performance on Client Service Affects Auditors' Willingness to Challenge Management's Preferred Accounting</i></p> <p>Michael Ricci University of Florida</p>	<p><i>The Impact of Firm Identity on Accountants' Error Reporting Decisions: An Experimental Investigation</i></p> <p>Stephen Kuselias* Providence College</p> <p>Stephen Perreault Providence College</p> <p>Christine Earley Providence College</p> <p><i>Intuitive versus Analytical Processing and Step-Zero Impairment Testing</i></p> <p>Scott Vandervelde* University of South Carolina</p> <p>Christopher Wolfe Texas A&M University</p> <p>Brant Christensen University of Missouri-Columbia</p>	<p><i>Is More Always Better? Disclosures in the Expanded Audit Report and their Impact on Loan Contracting</i></p> <p>Yasemin Karaibrahimoglu* University of Groningen</p> <p>Vlad-Andrei Porumb University of Groningen</p> <p>Reggy Hooghiemstra University of Groningen</p> <p>Dick de Waard University of Groningen</p> <p><i>Do Extended Auditors' Reports Reveal Audit Quality? A Textual Analysis</i></p> <p>Penny Zhang* Australian National University</p> <p>Greg Shailer Australian National University</p> <p><i>Auditors' Reliance on Trust in Going Concern Assessments: Boon or Bane?</i></p> <p>Jaehan Ahn Northeastern University</p> <p>Herita Akamah University of Nebraska-Lincoln</p>
12.30-13.45 hrs	Lunch		Hotel restaurant
13.45-14.45 hrs	Poster Session		Room: Bordeaux
	<p><i>Reputation capital of directorships and audit quality</i></p> <p>Anila Kiran* Aalto University</p> <p>Annti Fredrikson University of Turku</p> <p>Lasse Niemi Aalto University</p>		

Does (Sample) size matter? Auditors' sensitivity to a revision of non-statistical audit sampling standards

Daniël Baumeister*

Technische Universität Dortmund

Christiane Pott

Technisch Universität Dortmund

Anna Gold

University of Amsterdam

An explorative study on auditors' perceived use of intuition

Edwin Hummel*

Radboud University Nijmegen

Joost van Buuren

Nyenrode Business University

Ap Dijksterhuis

Radboud University Nijmegen

Daniël Wigboldus

Radboud University Nijmegen

William van der Veld

Radboud University Nijmegen

Do audit committee members demand audit quality opportunistically? Evidence from their insider trading behavior

Sander de Groot*

KU Leuven

Non-financial disclosure, assurance, and financial reporting quality: Evidence from the European banking sector

Janine Maniora*

Technische Universität Dortmund

Nadine Georgiou*

Technische Universität Dortmund

Small audit firm mergers in the United States: Determinants and consequences

Kecia Williams Smith*

Virginia Tech

Dechun Wang

Texas A&M University

Brant Christensen

University of Missouri

Devin Williams

University of Illinois at Urbana-Champaign

Do auditor ratification results matter to auditors? – First evidence from a mandatory ratification setting

Matthias Frank Baumann*

Universität Hamburg

Nicole Ratzinger-Sakel

University of Hamburg

An examination of nonprofessional investor perceptions of internal and external auditor assurance

Travis Holt*

Auburn University

General knowledge of audit partners in the context of audit partner switching: Evidence from audit quality and audit fees

Alona Kolomiets*

Catholic University Leuven

Simon Dekeyser

Catholic University Leuven

	<p><i>Consequences of partner rotation for the outgoing lead auditor</i></p> <p>Christopher Koch* Johannes Gutenberg University</p> <p>Jurgen Ernstberger Technische Universität München</p> <p>Victor Reinhardt Johannes Gutenberg University</p> <p><i>Going-concern uncertainty and loan officers' information search behavior: Evidence from eye-tracking</i></p> <p>Emma-Riikka Myllymäki* Aalto University</p> <p>Tuukka Järvinen University of Vaasa</p> <p>Nina Sormunen EY Finland</p> <p>Laura Winther-Balling Copenhagen Business School</p> <p><i>Effects of the big 4 national and city-level industry expertise on earnings management in the UK</i></p> <p>Ilias Basioudis* Aston University</p> <p>Khairul Ayuni Mohd Kharuddin Loughborough University</p> <p>Omar Al Farooque University of New England</p> <p><i>The fair value puzzle: perspectives of valuation service providers</i></p> <p>Stephani Mason* DePaul University</p> <p>Kerri-Ann Sanderson Bentley University</p> <p>Dereck Barr-Pulliam University of Wisconsin</p>
14.45-16.15 hrs	<p>Plenary session Room: Céramique 1 & 2</p> <p>Audit Firm Culture, Ethics and Leadership (in cooperation with the Foundation for Auditing Research)</p> <p>Chair: Willem Buijink (Open University)</p> <p>Speakers: Jean C. Bedard (Bentley University), Olof Bik (Nyenrode University), Egbert Eeftink (Head of Audit KPMG)</p>
16.15-16.30 hrs	<p>Wrap up and ISAR 2019 Room: Céramique 1 & 2</p> <p>Roger Meuwissen (Maastricht University)</p> <p>Chris Agoglia (University of Massachusetts)</p>

* Presenting authors