

ISAR 2018

Maastricht, the Netherlands

June 7 - 8, 2018



Wednesday 6 June 2018		
17.30-19.30 hrs	Welcome reception Sponsored by Audit Analytics	Grand Café Maastricht Soiron (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)	Room: 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	Room: Céramique 1 & 2
10.30-11.00hrs	Break	
11.00-12:30hrs	Concurrent Sessions	
	Session 1a: Professional skepticism Room: Céramique 1&2 Chair: tba <i>Do Rewards Encourage Professional Skepticism?</i> Justin Leiby University of Georgia Joseph Brazel North Carolina State University Tammie Schaefer University of Missouri	Session 1b: Audit Market Structure Room: Céramique 3 Chair: tba <i>Out of Sight, Out of Mind: Does Audit Partner Proximity to Clients Matter?</i> Jere Francis University of Missouri-Columbia Nicholas Hallman The University of Texas at Austin Nargess Golshan University of Missouri-Columbia
		Session 1c: Auditors and Corporate Governance Room: Bordeaux Chair: tba <i>Looking the Part: Does Audit Committee Expertise Reduce the Influence of Superficial Appearances in Auditor Selection and Compensation Decisions?</i> Nicholas Hallman The University of Texas at Austin Matthew Baugh Arizona State University Steven Kachelmeier The 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 The University of Alabama Todd DeZoort The University of Alabama Troy Pollard The 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</p>	<p><i>The Effect of Audit Market Structure Change on Audit Pricing: Evidence from China</i></p> <p>Lina (Zixuan) Li The University of Auckland Steven Cahan The 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 Dr 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		
13.30-15.00 hrs	Concurrent Sessions		
	<p>Session 2a: Investor-auditor judgments Room: Céramique 1&2 Chair: tba</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: tba</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: Auditor Reporting Room: Bordeaux Chair: tba</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 Vlad-Andrei Porumb University of Groningen Reggy Hooghiemstra University of Groningen Dick de Waard University of Groningen</p> <p><i>Do Extended Auditors' Reports Reveal Audit Quality? A Textual Analysis</i></p> <p>Greg Shailer Australian National University Penny Zhang Australian National University</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>Auditors' Reliance on Trust in Going Concern Assessments: Boon or Bane?</i></p> <p>Jaehan Ahn Northeastern University Herita Akamah University of Nebraska-Lincoln</p>
5.00-15.30 hrs	Break		
5.30-17.00 hrs	Concurrent sessions		
	<p>Session 3a: Incentives and regulation Room: Céramique 1&2 Chair: tba</p>	<p>Session 3b: Public Oversight Body Influence Room: Céramique 3 Chair: tba</p>	<p>Session 3c: Tax Avoidance and Illegal Acts Room: Bordeaux Chair: tba</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>Tim Bauer University of Illinois at Urbana-Champaign Kamber Hetrick 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>Phil Lamoreaux Arizona State University Wei Zhang 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 Elemen 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>
19.00 hrs	Reception and dinner at Chateau St. Gerlach		

Day 2 – Friday 8 June 2018			
9.00-10.30 hrs	Concurrent Sessions		
	Session 4a: Communication and corporate judgments Room: Céramique 1&2 Chair: tba	Session 4b: Knowledge Management Room: Céramique 3 Chair: tba	Session 4c: International Issues in Reporting, Pricing and Governance Room: Bordeaux Chair: tba
	<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>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>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>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>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 VanderCruyssen KU Leuven Ann Gaeremynck KU Leuven	<i>Should Uninformed Shareholders Vote? Evidence from Auditor Ratification</i> Jonathan Shipman University of Arkansas Cory Cassell University of Arkansas Tyler Kleppe University of Arkansas
10.30-11.00 hrs	Break		
11.00-12.30 hrs	Concurrent Sessions		
	Session 5a: Interpersonnel relationships Room: Céramique 1&2 Chair: tba	Session 5b: Evidence and reporting issues Room: Céramique 3 Chair: tba	Session 5c: Auditors and Audit Committees Room: Bordeaux Chair: tba
	<i>Coaching Today's Auditors: When do Workpaper Reviewers Professionally Develop the Preparers?</i> Denise Downey	<i>The Impact of Firm Identity on Accountants' Error Reporting Decisions: An Experimental Investigation</i> Stephen Kuselias	<i>Overseeing the External Audit Function: Evidence from Recent Audit Committee Voluntary Disclosures</i> Monika Causholli

	<p>Villanova University Lindsay Andiola Virginia Commonwealth University Joseph Brazel North Carolina State University 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>Providence College Stephen Perreault Providence College Christine Earley Providence College</p> <p><i>Team Distances and Audit Quality Threatening Behaviours</i></p> <p>Limei Che University College of Southeast Norway Alice Annelin Umea University</p> <p><i>Intuitive versus Analytical Processing and Step-Zero Impairment Testing</i></p> <p>Scott Vandervelde University of South Carolina Christopher Wolfe Texas A&M University Brant Christensen University of Missouri-Columbia</p>	<p>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 External Audit Function</i></p> <p>Eunice Khoo UNSW Sydney Youngdeok Lim UNSW Sydney Gary Monroe UNSW Sydney</p> <p><i>Does Audit Committee Reporting Need to Be Improved? Evidence from a Large-Scale Textual Analysis</i></p> <p>Jaime Schmidt The University of Texas at Austin Michelle Draeger Oklahoma State University Bradley Lawson Oklahoma State University</p>
12.30-13.45 hrs	Lunch		
13.45-14.45 hrs	Poster Session	Room: Bordeaux	
14.45-16.15 hrs	Plenary session Audit Firm Culture, Ethics and Leadership (in cooperation with the Foundation for Auditing Research) Chair: Willem Buijink (Open Universiteit) Speakers: Jean C. Bedard (Bentley University), Olof Bik (Nyenrode University), Egbert Eeftink (Head of Audit KPMG)		
16.15-16.30 hrs	Wrap up and ISAR 2019		