

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		Céramique 1 & 2
	Ann Vanstraelen (Maastricht University) Rianne Letschert (Rector magnificus, Maastricht University) Ken Trotman (UNSW Sydney)		
8.45-10.30 hrs	Plenary session		Céramique 1 & 2
	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>		
	Ashley Austin University of Richmond		
	Tina Carpenter* University of Georgia		
	Margaret Christ University of Georgia		
	Christy Nielson University of Georgia		
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 UNSW Sydney	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>Root Cause Analysis and its Effect on Auditor Skepticism and Judgment in an Integrated Audit</i>	<i>Out of Sight, Out of Mind: Does Audit Partner Proximity to Clients Matter?</i>	<i>Looking the Part: Does Audit Committee Expertise Reduce the Influence of Superficial Appearances in Auditor Selection and Compensation Decisions?</i>
	Marcus Doxey* University of Alabama Troy Pollard University of Alabama Todd DeZoort University of Alabama	Jere Francis* University of Missouri-Columbia Nargess Golshan University of Missouri-Columbia Nicholas Hallman University of Texas at Austin	Matthew Baugh Arizona State University Nicholas Hallman* University of Texas at Austin Steven Kachelmeier University of Texas at Austin

* Presenting author(s)

	<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 Industry 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>Tai-Yuan Chen Hong Kong University of Science and Technology Xuanjun Dong* Hong Kong University of Science and Technology Yangxin Yu City University of Hong Kong</p>	<p><i>To Share or Not to Share: The Importance of Peer Firm Similarity to Auditor Choice</i></p> <p>Kenneth Bills University of Arkansas Matthew Cobabe Virginia Tech Jeffrey Pittman Memorial University Sarah Stein* Virginia Tech</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 Korea Advanced Institute of Science and Technology 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>Andrew Stuart Suffolk University Jean C. Bedard* Bentley University Cynthia Clark Bentley University</p> <p><i>New Theory and Evidence on the Value Investors Ascribe to Higher-Quality Financial Reporting and Quality-Revealing Audit Reports</i></p> <p>W. Brooke Elliott University of Illinois at Urbana-Champaign Kirsten Fanning University of Illinois at Urbana-Champaign Mark E. Peecher* University of Illinois at Urbana-Champaign</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 Ines Simac KU Leuven Marleen Willekens 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>Brian Bratten University of Kentucky Monika Causholli* 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>	

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	<p><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>Archival Evidence for the Effect of Professional Skepticism on Audit Quality</i></p> <p>Kris Hardies University of Antwerp Sanne Janssen* 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 Bradley Lawson Oklahoma State University Jaime Schmidt University of Texas at Austin</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 UNSW Sydney</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 an Audit Judgment Rule Increase or Decrease Auditors' Use of Innovative Audit 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 PCAOB Inspection Reports</i></p> <p>Hyun Park* University of Florida</p> <p><i>An Analysis of the Effectiveness and Consequences of PCAOB Disciplinary Actions for Auditors and their Clients</i></p> <p>Matthew Beck Michigan State University Chris Hogan Michigan State University Andrew Imdieke* University of Notre Dame</p> <p><i>Does PCAOBR regulatory Enforcement Deter Non-Sanctioned Auditors?</i></p> <p>Phil Lamoreaux Arizona State University Michael Mowchan American University Wei Zhang* Arizona State University</p>	<p><i>Do the Big 4 Practice What they Preach? Big 4 Affiliation and Tax Planning Optimization</i></p> <p>Bradley Blaylock Oklahoma State University Anastasios Elemes* ESSEC Business School</p> <p><i>Tax Avoidance, Horizontal Agency Conflicts and High-Quality Auditing in Private Firms</i></p> <p>John Christian Langli BI Norwegian Business School Marleen Willekens* KU Leuven</p> <p><i>Auditing the Accused: Financial Statement Audit Responses to Illegal Acts by Clients</i></p> <p>William Ciconte University of Illinois at Urbana-Champaign Justin Leiby University of Georgia Emily Shafron* University of Georgia</p>	
	<p>Dinner at Château St. Gerlach (Valkenburg) <i>Buses to the conference dinner leave at 18.30 hrs from the Crowne Plaza Hotel in Maastricht</i></p>			

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

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11.00-12.30 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
	<i>Coaching Today's Auditors: When Do Workpaper Reviewers Professionally Develop the Preparers?</i> Lindsay Andiola Virginia Commonwealth University Joseph Brazel North Carolina State University Denise Downey* Villanova University Tammie Schaefer University of Missouri - Kansas City <i>The joint influence of role identity salience and decision stakes on audit partners' acceptability of client-preferred reporting</i> Sean Hillison* Virginia Tech <i>How Higher Performance on Client Service Affects Auditors' Willingness to Challenge Management's Preferred Accounting</i> Michael Ricci University of Florida	<i>The Impact of Firm Identity on Accountants' Error Reporting Decisions: An Experimental Investigation</i> Stephen Kuselias* Providence College Christine Earley Providence College Stephen Perreault Providence College <i>Intuitive versus Analytical Processing and Step-Zero Impairment Testing</i> Christopher Wolfe Texas A&M University Brant Christensen University of Missouri-Columbia Scott Vandervelde* University of South Carolina	<i>Is More Always Better? Disclosures in the Expanded Audit Report and their Impact on Loan Contracting</i> Vlad-Andrei Porumb University of Groningen Yasemin Karaibrahimoglu* University of Groningen Reggy Hooghiemstra University of Groningen Dick de Waard University of Groningen <i>Extended Auditors' Reports and Audit Quality: A Textual Analysis</i> Penny Zhang* Australian National University Greg Shailer Australian National University <i>Auditors' Reliance on Trust in Going Concern Assessments: Boon or Bane?</i> Jaehan Ahn Northeastern University Herita Akamah University of Nebraska-Lincoln
12.30-13.45 hrs	Lunch		Hotel restaurant
13.45-14.45 hrs	Poster Session		Room: Bordeaux
	<i>Reputation capital of directorships and audit quality</i> Annti Fredrikson University of Turku Anila Kiran* Aalto University Lasse Niemi Aalto University <i>Does (Sample) size matter? Auditors' sensitivity to a revision of non-statistical audit sampling standards</i> Daniël Baumeister* Technische Universität Dortmund Anna Gold Vrije Universiteit Amsterdam Christiane Pott Technische Universität Dortmund		

* Presenting author(s)

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

Nadine Georgiou*
Technical University of Dortmund
Janine Maniora*
Technical University of Dortmund

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

Brant Christensen
University of Missouri-Columbia
Kecia Williams Smith*
Virginia Tech
Dechun Wang
Texas A&M University
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*
University of 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

Consequences of partner rotation for the outgoing lead auditor

Jurgen Ernstberger
Technische Universität München
Christopher Koch*
Johannes Gutenberg University
Victor Reinhardt
Johannes Gutenberg University

	<p><i>Going-concern uncertainty and loan officers' information search behavior: Evidence from eye-tracking</i></p> <p>Tuukka Järvinen University of Vaasa Emma-Riikka Myllymäki* Aalto University Nina Sormunen EY Finland 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>Khairul Ayuni Mohd Kharuddin Loughborough University Ilias Basioudis* Aston University Omar Al Farooque University of New England</p> <p><i>The fair value puzzle: perspectives of valuation service providers</i></p> <p>Dereck Barr-Pulliam University of Wisconsin Stephani Mason* DePaul University Kerri-Ann Sanderson Bentley University</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) Chair: Willem Buijink (Open University) 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 Roger Meuwissen (Maastricht University) Chris Agoglia (University of Massachusetts-Amherst)</p>