



# ISAR 2019

Boston, USA

June 7 - 8, 2019

<b>Thursday 6 June 2019</b>			
5:00pm	<b>Registration</b>		<b>Outside Parker's Bar</b>
5:30–7:30pm	<b>Audit Analytics ISAR 2019 Welcome Reception</b>		<b>Parker's Bar</b>
<b>Friday 7 June 2019</b>			
7:30am	<b>Registration</b>		<b>Mezzanine Level</b>
7:30am	<b>Breakfast</b>		<b>Press</b>
8:30–8:35am	<b>Opening and Words of Welcome</b> Ken Trotman (UNSW Sydney)		<b>Alcott</b>
8:35–9:00am	<b>Reflection on 25<sup>th</sup> Anniversary of ISAR</b> Ted Mock (UC Riverside)		<b>Alcott</b>
9:00–10:30am	<b>Plenary Session</b>		<b>Alcott</b>
10:30–11:00am	<b>Break</b>		<b>Alcott Foyer</b>
11:00–12:30pm	<b>Concurrent Session 1</b>		
	<b>Session 1a</b> <b>Room: King</b>	<b>Session 1b</b> <b>Room: Stowe</b>	<b>Session 1c</b> <b>Room: Alcott B</b>
	<i>Which Audit Input Matters? An Analysis of the Determinants of Audit Quality, Profitability, and Audit Fees Using PCAOB Data</i>	<i>Management Going Concern Reporting: Impact on Investors and Auditors</i>	<i>Client Data Files and Auditor Skepticism: How do “Dirty” Files Influence Auditors' Skeptical Judgments and Actions?</i>
	<p><b>Daniel Aobdia</b> Northwestern University</p> <p><b>Preeti Choudhary*</b> University of Arizona</p> <p><b>Noah Newberger</b> Public Company Accounting Oversight Board</p>	<p><b>Jayanthi Krishnan</b> Temple University</p> <p><b>Jagan Krishnan</b> Temple University</p> <p><b>Enju (Ivy) Lee</b> Temple University</p> <p><b>Steven Maex*</b> Temple University</p>	<p><b>Lindsay Andiola*</b> Virginia Commonwealth University</p> <p><b>Alisa Brink</b> Virginia Commonwealth University</p> <p><b>Edward Lynch</b> California State University Fullerton</p> <p><b>Jodie Ferguson</b> Virginia Commonwealth University</p>

\* Presenting author(s)

	<p><i>Mandatory Internal Control Audits and Financial Reporting Quality</i></p> <p><b>Clive Lennox*</b> University of Southern California <b>Xi Wu</b> Central University of Finance and Economics</p>	<p><i>Audit Process, Private Information, and Insider Trading</i></p> <p><b>Joseph Schroeder*</b> Indiana University <b>John Kepler</b> The Wharton School, University of Pennsylvania <b>Salman Arif</b> Indiana University <b>Daniel Taylor</b> The Wharton School, University of Pennsylvania</p>	<p><i>Do Rewards Encourage Professional Skepticism?</i></p> <p><b>Joseph Brazel*</b> North Carolina State University <b>Professor Tammie J. Schaefer</b> University of Missouri–Kansas City <b>Justin Leiby</b> University of Illinois</p>
	<p><i>Tax Enforcement and Auditor Behavior</i></p> <p><b>Travis Chow*</b> Singapore Management University <b>Jeffrey Pittman</b> Memorial University of Newfoundland, St. John’s <b>Le Zhao</b> Tsinghua University <b>Muzhi Wang</b> Tsinghua University</p>	<p><i>The Relationship between Interim Restatements and Post-Audit Restatements</i></p> <p><b>Hyun Park</b> University of Florida <b>Nick Cicone*</b> University of Florida</p>	<p><i>The Effect of Audit Culture on Auditor Honesty and Skepticism</i></p> <p><b>Aaron Zimbelman*</b> University of South Carolina <b>Ryan Sommerfeldt</b> University of Illinois at Urbana–Champaign <b>Mark Zimbelman</b> Brigham Young University</p>
12:30–1:30pm	<b>Lunch</b>		<b>Press</b>
1:30–3:00pm	<b>Concurrent Session 2</b>		
	<b>Session 2a</b> <b>Room: King</b>	<b>Session 2b</b> <b>Room: Stowe</b>	<b>Session 2c</b> <b>Room: Alcott B</b>
	<p><i>Audit Partners' Risk Tolerance and the Impact on Audit Quality</i></p> <p><b>Sarah Stein*</b> Virginia Tech <b>Jeffrey Pittman</b> Memorial University <b>Delia Valentine</b> Virginia Tech</p>	<p><i>The Effect of Audit Partner Equity Incentives on Audit Quality</i></p> <p><b>Marie-Laure Vandenhoute*</b> Vrije Universiteit Brussel <b>Kris Hardies</b> University of Antwerp</p>	<p><i>Are Auditor Negotiations Impaired During Depleting Times? The Importance of Client Characteristics and Auditor Skepticism</i></p> <p><b>Lori Bhaskar*</b> Indiana University <b>Tracie Majors</b> University of Southern California <b>Adam Vitalis</b> University of Waterloo</p>
	<p><i>Is Familiarity A Strength or A Weakness? An Examination of the Relationship between Audit Partners' Co-Working Experience and Audit Outcomes</i></p> <p><b>Steven Kaplan*</b> Arizona State University <b>Ting-Chiao Huang</b> Monash University <b>Chen Chen</b> Monash University <b>Yi-Hung Lin</b> Monash University</p>	<p><i>Explicit Determinants of Audit Partner Compensation</i></p> <p><b>Olof Bik</b> Nyenrode Business University <b>Yuxia Zou</b> Judge Business School, University of Cambridge <b>Jan Bouwens*</b> University of Amsterdam</p>	<p><i>Expanding the Theory of the Demand for Audit Quality</i></p> <p><b>Patrick Hurley</b> Northeastern University <b>Brian Mayhew</b> University of Wisconsin–Madison <b>Kara Obermire</b> Oregon State University <b>Amy Tegeler*</b> University of Wisconsin–Milwaukee</p>

\* Presenting author(s)

	<p><i>The Effects of Assembled Audit Partner Industry Expertise on Audit Quality</i></p> <p><b>Rob Boterenbrood*</b> Vrije Universiteit Amsterdam <b>Kees Camfferman</b> Vrije Universiteit Amsterdam <b>Jacco Wielhouwer</b> Vrije Universiteit Amsterdam</p>	<p><i>Audit Partners' Experiences with Materiality and Detected Misstatements</i></p> <p><b>William Messier Jr.</b> Norwegian School of Economics <b>Natalia Kochetova*</b> St. Mary's University <b>Aasmund Eilifsen</b> Norwegian School of Economics</p>	<p><i>The Effect of Dark Triad, Social Projection, and Moral Identity on Auditor Judgments and Actions</i></p> <p><b>Kristen Steury*</b> University of South Carolina <b>Chad Stefaniak</b> University of South Carolina</p>
3:00–4:00pm	<b>Poster Session and Coffee Break</b>		<b>Alcott A</b>
	<p><i>The Impact of the Market for Corporate Control on Audit Fees: Evidence from International M&amp;A Laws</i></p> <p><b>Jay Junghun Lee</b> University of Massachusetts Boston</p> <p><b>Ahrum Choi</b> Hong Kong Baptist University</p> <p><b>Jeong-Bon Kim</b> City University of Hong Kong</p> <p><b>Jong Chool Park</b> University of South Florida</p>	<p><i>Using an Expert System to Debias the Dilution Effect in Auditor Judgment</i></p> <p><b>Danielle Lombardi</b> Villanova University</p> <p><b>Helen Brown-Liburd</b> Rutgers University</p>	
	<p><i>Enhancing Substantive Analytical Procedures with Third-Party Generated Information from Social Media</i></p> <p><b>Andrea Rozario</b> Rutgers Business School</p>	<p><i>The Effect of Audit Report Specificity Regarding Critical Audit Matters on Investors' Judgments and Decisions</i></p> <p><b>Lisa Gaynor</b> University of South Florida</p> <p><b>Peter Kipp</b> University of North Texas</p>	
	<p><i>The Cost of Audit Services: Audit Fees in the Australian Charity Sector</i></p> <p><b>Yitang (Jenny) Yang</b> The University of New South Wales</p> <p><b>Roger Simnett</b> The University of New South Wales</p>	<p><i>Does Auditor Involvement Expedite SEC Comment Letter Resolution?</i></p> <p><b>Jaime Schmidt</b> The University of Texas at Austin</p> <p><b>Ryan Ballestero</b> The University of Texas at Austin</p>	
	<p><i>Group Audits and Corporate Tax Aggressiveness</i></p> <p><b>Yi Fu</b> University of New South Wales</p> <p><b>Elizabeth Carson</b> University of New South Wales</p> <p><b>Youngdeok Lim</b> University of New South Wales</p>	<p><i>Back to Basics: Finding Deeper Diagnostic Power in Quarterly Accounting Ratios for Efficient, Effective, and Confident Fraud Assessment and Discovery</i></p> <p><b>Qi Liu</b> University of Rhode Island</p> <p><b>Yunsen Wang</b> Southwestern University of Finance and Economics</p> <p><b>Glen Gray</b> California State University at Northridge</p> <p><b>Victoria Chiu</b> State University of New York, Oswego</p>	

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	<p><i>External auditors' reliance on management's experts: The effects of a pre-engagement conversation and past auditor-client relationship</i></p> <p><b>Prerana Agrawal</b> University of Western Australia</p> <p><b>Isabel Wang</b> Australian National University</p> <p><b>David Woodliff</b> University of Western Australia – Australia</p>	<p><i>A Profession at an Inflection Point: Implications of Organizational-Professional Conflict Among Valuation Service Providers</i></p> <p><b>Dereck Barr-Pulliam</b> University of Wisconsin - Madison</p> <p><b>Stephani Mason</b> DePaul University</p> <p><b>Kerri Ann Sanderson</b> Bentley University</p>	
4:00–5:30pm	<b>Concurrent Session 3</b>		
	<b>Session 3a</b> <b>Room: King</b>	<b>Session 3b</b> <b>Room: Stowe</b>	<b>Session 3c</b> <b>Room: Alcott B</b>
	<p><i>Do Audit Firms' Internal Inspection Programs Have Teeth? Evidence from the U.S. Operations of the Largest Audit Firms</i></p> <p><b>Daniel Aobdia*</b> Northwestern University</p> <p><b>Reining Petacchi</b> Georgetown University</p>	<p><i>Does Partner Public Company Auditing Experience Affect the Audit Outcomes of Nonprofit Clients?</i></p> <p><b>Aleksandra Zimmerman</b> Northern Illinois University</p> <p><b>Colleen Boland*</b> University of Wisconsin–Milwaukee</p> <p><b>Stefanie Tate</b> University of Massachusetts Lowell</p>	<p><i>The Effect of Staff Auditor Reputation on Audit Quality Enhancing Actions</i></p> <p><b>Emily Blum*</b> University of Alabama</p> <p><b>Richard Hatfield</b> University of Alabama</p> <p><b>Richard Houston</b> University of Alabama</p>
	<p><i>Multimarket Competition: Evidence from Audit Markets</i></p> <p><b>Jere Francis</b> University of Missouri–Columbia</p> <p><b>Will Demere</b> University of Missouri–Columbia</p> <p><b>Nargess Golshan*</b> University of Missouri–Columbia</p> <p><b>Andrea Pawliczek</b> University of Missouri–Columbia</p>	<p><i>Estimating the Demand and Value of Auditor Industry Specialists</i></p> <p><b>Qiang Guo*</b> University of Southern Denmark</p> <p><b>Christopher Koch</b> University of Mainz</p> <p><b>Aiyong Zhu</b> Wuhan University</p>	<p><i>How Does “Fit” Versus “Non-fit” Affect Audits of Estimates? The Compatibility Between Focus and Mindset</i></p> <p><b>Bright (Yue) Hong*</b> Emory University</p>

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	<p><i>Specializing in Misconduct: Positive Assortative Matching Between Auditors and their Clients</i></p> <p><b>Karla Johnstone-Zehms*</b> University of Wisconsin–Madison</p> <p><b>Jonathan Cook</b> Public Company Accounting Oversight Board</p> <p><b>Zachary Kowaleski</b> University of Notre Dame Mendoza College of Business</p> <p><b>Michael Minnis</b> University of Chicago Booth School of Business</p> <p><b>Andrew Sutherland</b> MIT Sloan School of Management</p>	<p><i>Engagement Partner Expertise and Individual Audit Partner Fee premiums: A Partner Fixed Effects Archival Study</i></p> <p><b>Mathijs Van Peteghem</b> Maastricht University</p> <p><b>Jérôme Deschênes</b> Université Laval</p> <p><b>Jean Bédard*</b> Université Laval</p>	<p><i>Psychophysiological Responses to Data Visualization and Visualization Effects on Auditors' Judgments and Audit Quality</i></p> <p><b>Kerri-Ann Sanderson*</b> Bentley University</p> <p><b>Anna Rose</b> Oregon State University</p> <p><b>Jacob Rose</b> Oregon State University</p> <p><b>Kristian Rotaru</b> Monash University</p> <p><b>Jay Thibodeau</b> Bentley University</p>
6:00pm	<b>Reception</b>		<b>Wheatley Terrace</b>
7:00–11:00pm	<b>25<sup>th</sup> Anniversary Celebration Dinner</b>		<b>Rooftop Ballroom</b>

<b>Saturday 8 June 2019</b>			
7:45am	<b>Registration</b>		<b>Mezzanine Level,</b>
7:45am	<b>Breakfast</b>		<b>Press</b>
8:45–10:15am	<b>Concurrent Session 4</b>		
	<b>Session 4a</b> <b>Room: King</b>	<b>Session 4b</b> <b>Room: Stowe</b>	<b>Session 4c</b> <b>Room: Alcott B</b>
	<p><i>The Role of Assurance in Equity Crowdfunding</i></p> <p><b>Monika Causholli</b> University of Kentucky</p> <p><b>Evisa Bogdani*</b> University of Kentucky</p> <p><b>W Robert Knechel</b> University of Florida</p>	<p><i>Global Group Audits: The Perspective of U.S. Group Audit Leads</i></p> <p><b>Kimberly Westermann*</b> California Polytechnic State University – San Luis Obispo</p> <p><b>Denise Downey</b> Villanova</p>	<p><i>Interactive Auditor-Client Negotiations: Investigating the Roles of Blame and Conservatism</i></p> <p><b>Richard Hatfield</b> The University of Alabama</p> <p><b>Curtis Mullis*</b> Georgia State University</p> <p><b>Ken Trotman</b> UNSW Sydney</p>

	<p><i>Do Compelling Director Stock Ownership Requirements Affect Audit Committee Monitoring Of Financial Reporting?</i></p> <p><b>Marcy Shepardson*</b> Indiana University <b>Bree Josefy</b> Indiana University <b>Rani Hoitash</b> Bentley University</p>	<p><i>Does Division of Responsibility in the Audit Report Act as a Disclaimer to Reduce Auditor Accountability for Audit Failures</i></p> <p><b>Anne Thompson</b> University of Illinois at Urbana–Champaign <b>Bethany Brumley*</b> University of Illinois at Urbana–Champaign <b>Keith Czerney</b> University of Missouri–Columbia <b>Jaime Schmidt</b> The University of Texas at Austin</p>	<p><i>Learning from Others' Deficiencies: How Group Affiliation and Selection Basis Jointly Affect Auditors' Effective Use of Inspection Feedback</i></p> <p><b>Kamber Hetrick*</b> Northeastern University</p>	
	<p><i>Do Managers Respond to Auditors' Red Flags?</i></p> <p><b>Ionela Andreicovici*</b> Frankfurt School of Finance and Management <b>Anne Jeny</b> ESSEC Business School–International <b>Daphne Lui</b> ESSEC Business School–International</p>	<p><i>Group Audits and Earnings Informativeness</i></p> <p><b>Alex Lyubimov*</b> Concordia University <b>Johannes Impink</b> University of Florida <b>Ashna Prasad</b> Monash University</p>	<p><i>Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations</i></p> <p><b>Mary Kate Dodgson*</b> Northeastern University <b>Sanaz Aghazadeh</b> Louisiana State University <b>Yoon Ju Kang</b> University of Massachusetts–Amherst <b>Marietta Peytcheva</b> Lehigh University</p>	
10:15–10:45am	<b>Break</b>			<b>Alcott Foyer</b>
10:45–12:15pm	<b>Concurrent Session 5</b>			
	<b>Session 5a</b> <b>Room: King</b>	<b>Session 5b</b> <b>Room: Stowe</b>	<b>Session 5c</b> <b>Room: Alcott B</b>	
	<p><i>The Credibility of Audit Quality Signaling Among Small Audit Firms in the Not-for-Profit Audit Market</i></p> <p><b>Anne Thompson*</b> University of Illinois at Urbana–Champaign <b>Devin Williams</b> University of Illinois at Urbana–Champaign</p>	<p><i>Do PCAOB Inspections of Foreign Auditors Improve Global Financial Reporting Comparability?</i></p> <p><b>Dechun Wang</b> Texas A&amp;M University <b>Matthew Ege</b> Texas A&amp;M University <b>Young Hoon Kim*</b> Texas A&amp;M University</p>	<p><i>Managing Information Ambiguity - Supporting Audit Teams in Forming Well-Supported Judgments through a Reflexivity Intervention</i></p> <p><b>Therese Grohnert*</b> Vrije Universiteit Amsterdam <b>Roger H G Meuwissen</b> Maastricht University <b>Wim H Gijsselaers</b> Maastricht University</p>	
	<p><i>The Effect of Low Office-Level Audit Quality on Audit Fees and Their Effect on Future Audit Quality</i></p> <p><b>Yuzhou Chen*</b> University of Nebraska–Lincoln <b>Thomas Omer</b> University of Nebraska–Lincoln</p>	<p><i>The Influence of Foreign Auditors and Lead Engagement Partners on Quality of Audits of U.S. Multinational Companies</i></p> <p><b>Jean C Bedard*</b> Bentley University <b>Denise Downey</b> Villanova University</p>	<p><i>The Effects of PCAOB Inspection Findings and Selection Method on Investor Judgments</i></p> <p><b>Ganesh Krishnamoorthy*</b> Northeastern University <b>Jeffrey Cohen</b> Boston College <b>Marietta Peytcheva</b> Lehigh University <b>Arnie Wright</b> Northeastern University</p>	

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	<p><i>The Effect of the Interplay between Liability and Regulatory Incentives on Audit Outcomes</i></p> <p><b>Ulrike Thuerheimer*</b> Maastricht University</p>	<p><i>Associations and Networks of International Accounting Firms</i></p> <p><b>Lauren Cunningham</b> University of Tennessee <b>Linda Myers</b> University of Tennessee <b>Xi Ai*</b> University of Tennessee <b>Xiao Li</b> Central University of Finance and Economics</p>	<p><i>Joint Effects of Critical Audit Matter Disclosure Strategy and Audit Committee Proactiveness on Managers' Financial Reporting Decisions</i></p> <p><b>Premila Gowri Shankar*</b> Nanyang Technological University <b>El'fred Boo</b> Nanyang Technological University <b>Kia Hong Goh</b> Nanyang Technological University <b>Terence Ng</b> Nanyang Technological University</p>
12:15–1:15pm	<b>Lunch</b>		<b>Press</b>
1:15–2:15pm	<b>Concurrent Session 6</b>		
	<b>Session 6a</b> <b>Room: King</b>	<b>Session 6b</b> <b>Room: Stowe</b>	<b>Session 6c</b> <b>Room: Alcott B</b>
	<p><i>The Existence and Effect of Competition in the Audit Market: Evidence from the Bidding Process</i></p> <p><b>Antonis Kartapanis</b> University of Texas at Austin <b>Jaime Schmidt</b> University of Texas at Austin <b>Nicholas Hallman</b> University of Texas at Austin</p>	<p><i>Audit Office Focus on Non-Audit Services and Audit Quality: Evidence of a Nonlinear Association</i></p> <p><b>Andrew Imdieke*</b> University of Notre Dame <b>Erik Beardsley</b> University of Notre Dame <b>Thomas Omer</b> University of Nebraska–Lincoln</p>	<p><i>Complex Estimates and Auditor Reliance on Artificial Intelligence</i></p> <p><b>Sean Dennis</b> University of Kentucky <b>Ben Commerford*</b> University of Kentucky <b>Jennifer Joe</b> University of Delaware <b>Jennifer Wang</b> University of Kentucky</p>
	<p><i>Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market</i></p> <p><b>Jonathan Shipman</b> University of Arkansas <b>Elizabeth Cowle*</b> University of Arkansas <b>Tyler Kleppe</b> University of Arkansas <b>James Moon</b> Georgia Institute of Technology</p>	<p><i>Do Investors Care Who Did the Audit? Early Evidence of the Informativeness of Form AP</i></p> <p><b>Quinn Swanquist</b> University of Alabama <b>Marcus Doxey</b> University of Alabama <b>James Lawson*</b> University of Alabama <b>Thomas Lopez</b> University of Alabama</p>	<p><i>How Alumni Affiliation and Fatigue Affect the Likelihood of Auditor Inquiry</i></p> <p><b>Stephen Kuselias</b> Providence College <b>Christine Earley*</b> Providence College <b>Nikki Mackenzie</b> University of Massachusetts–Amherst</p>
2:15–2:45pm	<b>Break</b>		<b>Alcott Foyer</b>
2:45–4:00pm	<b>Practice Plenary</b>		<b>Alcott</b>
4:00–4:15pm	<b>Wrap up and ISAR 2020</b>		<b>Alcott</b>

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