

# Final Program

## ISAR 2026

### Maastricht, June 19 & 20



<b>Thursday 18 June 2026</b>			
17.30-19.30 hrs	<b>Welcome Reception (including congress pre-registration): <a href="#">Thiessen Wijnkopers</a>, Grote Gracht 18 Maastricht)</b>		
<b>Friday 19 June 2026</b>			
8.00-9.00 hrs	<b>Registration</b>		
9.00-9.30 hrs	<b>Opening and Words of Welcome</b> Roger Meuwissen (Maastricht University) <b>A Word of Welcome from our sponsor FAR</b> Anna Gold (Vrije Universiteit Amsterdam) <b>Thirty Years of ISAR</b> Ted Mock (University of California Riverside-USC)		<b>Room: Céramique 1 &amp; 2</b>
9.30-10.30 hrs	<b>Plenary Session</b> <b>Once We Trust in Learning (in Auditing)...</b> <b>Speaker:</b> Wim Gijsselaers (Maastricht University) <b>Moderator:</b> Roger Meuwissen (Maastricht University)		<b>Room: Céramique 1 &amp; 2</b>
10.30-11.00hrs	<b>Break</b>		
11.00-12:30hrs	<b>Concurrent Sessions 1</b>		
	<b>Session 1a:</b> <b>Room: Céramique 1&amp;2</b> <b>Chair: Ann Vanstraelen</b>	<b>Session 1b:</b> <b>Room: Céramique 3</b> <b>Chair: Ted Mock</b>	<b>Session 1c:</b> <b>Room: Bordeaux</b> <b>Chair: Bradley Bennett</b>
	<i>Comparative audit regulatory effectiveness: Evidence from a unique Canadian setting</i>  <b>Yi Luo</b> Ivey Business School Western University <b>Steven Salterio *</b> Smith School of Business, Queen's Univeristy	<i>When Do Auditors Rely on (Bad) AI Advice? The Impact of AI Performance Framing on Auditor Reliance on AI Advice.</i>  <b>Michiel Dierckx*</b> University of Antwerp & Hasselt University <b>Kris Hardies</b> University of Antwerp <b>Mieke Jans</b> Hasselt University <b>Benjamin P. Commerford</b> University of Kentucky	<i>Audit Office Talent Nurturing, Turnover Risk and Audit Quality</i>  <b>Daniel Aobdia</b> The Pennsylvania State University <b>Shenje Hshieh</b> City University of Hong Kong <b>Xiao Li</b> Central University of Finance and Economics <b>Hong Wu*</b> City University of Hong Kong
	<i>The Implications of Variations in PCAOB Monitoring and Audit Firms' Remediation Efforts After Inspections</i>  <b>Encarna Guillamon-Saorin</b>	<i>Can Prior Consultations with Specialists Backfire on Auditors?</i>  <b>Xiaoxing Li*</b> NHH Norwegian School of Economics	<i>Inter-Office Social Connectedness and Audit Quality</i>  <b>Brian Bratten*</b> University of Kentucky

	<p>University Carlos III de Madrid <b>Andres Guiral</b> Yonsei University <b>Miguel Minutti-Meza*</b> University of Miami <b>Doocheol Moon</b> Yonsei University</p> <p><i>Real Effects of PCAOB Inspections: Evidence from Audit Employee Turnover</i></p> <p><b>William Docimo*</b> University of Connecticut <b>Nina Xu</b> University of Connecticut</p>	<p><b>Joseph F. Brazel</b> North Carolina State University <b>Anna Gold</b> School of Business and Economics Vrije Universiteit Amsterdam</p> <p><i>Unpacking Shared Leadership Emergence: Cross-Level Evidence from Audit Teams</i></p> <p><b>Emma de Groot*</b> Maastricht University <b>Therese Grohnert</b> Maastricht University <b>Roger Meuwissen</b> Maastricht University <b>Wim H. Gijsselaers</b> Maastricht University</p>	<p><b>Monika Causholli</b> University of Kentucky <b>Wenyin Li</b> University of North Carolina at Charlotte</p> <p><i>Flexible Work Arrangement Practices and Audit Quality</i></p> <p><b>Monika Causholli*</b> University of Kentucky <b>Tyler Kleppe</b> University of Kentucky <b>Wenyin Li</b> University of North Carolina at Charlotte</p>
12.30-13.30 hrs	<b>Lunch</b>		
13.30-15.00 hrs	<b>Concurrent Sessions 2</b>		
	<p><b>Session 2a:</b> <b>Room: Céramique 1&amp;2</b> <b>Chair: Mieke Jans</b></p> <p><i>"Advanced Audit Data Analytics and Audit Outcomes"</i></p> <p><b>Hongzan Josh Zhu*</b> Monash University <b>Gladys Lee</b> Monash University <b>Xinning Xiao</b> Monash University</p> <p><i>Putting the IT in Audit Risk: IT Complexity and IT Auditor Mitigation</i></p> <p><b>Preeti Choudhary*</b> University of Arizona <b>Vikram Ramadas</b> Public Company Accounting Oversight Board <b>Jake Sigler</b> Xavier University</p> <p><i>"Enhancing Audit Quality: Intertwining Human and Technology Resources"</i></p> <p><b>Jente Carlier*</b> KU Leuven</p>	<p><b>Session 2b:</b> <b>Room: Céramique 3</b> <b>Chair: Ken Trotman</b></p> <p><i>Staffing Continuity and Audit Quality: How Anticipated Continuity Affects Auditor Cognition and Skeptical Action</i></p> <p><b>Jacqueline S. Hammersley</b> University of Georgia <b>Michael A. Ricci</b> University of Nevada <b>Truman Rowley*</b> University of Nevada</p> <p><i>Small Seems Plausible: Effects of Magnitude Appearance on Auditors' Causal and Skeptical Judgments of AI-Detected Correlations</i></p> <p><b>Tracie Majors</b> University of Southern California <b>Sebastian Stirnkorb*</b> University of Illinois Urbana-Champaign <b>Isaac L. Yamoah</b> University of Illinois Urbana-Champaign</p> <p><i>The Weight of Expectations: Perceived Unmet Expectations and Self-Affirmation on Auditor Skeptical Actions</i></p> <p><b>Jacqueline S. Hammersley</b></p>	<p><b>Session 2c:</b> <b>Room: Bordeaux</b> <b>Chair: Jan Bouwens</b></p> <p><i>"Does the Language of Going Concern Opinions Reveal Useful Information?"</i></p> <p><b>Encarna Guillamon-Saorin</b> University Carlos III de Madrid <b>Andres Guiral*</b> Yonsei University <b>Miguel Minutti-Meza</b> University of Miami <b>Doocheol Moon</b> Yonsei University <b>Emiliano Ruiz Barbadillo</b> Cadiz University</p> <p><i>Predicting Compliance in Audit Engagement Quality Reviews</i></p> <p><b>Twan van Drunen*</b> PwC NL <b>Enqi Han*</b> PwC NL <b>Gosse Overall</b> PwC NL <b>Addeh Rahma</b> PwC NL <b>Ann Vanstraelen</b> Maastricht University</p> <p><i>Does Audit Standard Convergence Support Cross-Border Supply Chains? Evidence from Adoption of International Standards on Auditing</i></p>

	<b>Marleen Willekens</b> KU Leuven <b>Koenraad Debackere</b> KU Leuven <b>Simon Dekeyser</b> KU Leuven	University of Georgia <b>Allison Hickey*</b> University of Memphis	<b>Karel Hrazdil</b> Simon Fraser University <b>Jiyuan Li</b> Chongqing University of Technology <b>Ray Zhang*</b> Simon Fraser University <b>Weiping Zhang</b> Shandong University
15.00-15.30 hrs	<b>Break</b>		
15.30-17.00 hrs	<b>Concurrent Sessions 3</b>		
	<b>Session 3a:</b> <b>Room: Céramique 1&amp;2</b> <b>Chair: Robert Knechel</b>	<b>Session 3b:</b> <b>Room: Céramique 3</b> <b>Chair: Hun Tong Tan</b>	<b>Session 3c:</b> <b>Room: Bordeaux</b> <b>Chair: Wei Chen</b>
	<i>Geopolitical Tensions and the Audit Workforce: Evidence from Immigrant Auditors</i>  <b>Ruining (Grace) Li</b> University of Rochester <b>Joseph Pacelli</b> Harvard Business School <b>Joseph Schroeder*</b> Indiana University  <i>The Class Pay Gap in Public Accounting: Does Socioeconomic Background Matter?</i>  <b>Daniel Aobdia</b> The Pennsylvania State University <b>Ting Dong</b> Stockholm School of Economics <b>Irina Gazizova*</b> Stockholm School of Economics <b>Henrik Nilsson</b> Stockholm School of Economics  <i>Big 4 Firms' Offshore Shared Service Center Labor and the Demand for U.S. Auditors</i>  <b>Sabrina Salome*</b> Virginia Tech	<i>Human Capital Development in Auditing: A Qualitative Study of Barriers to Learning and Differences across Audit Firms</i>  <b>Bart Dierynck</b> Tilburg University <b>Claudia Marangoni</b> Tilburg University <b>Christian P. H. Peters</b> University of Wisconsin–Madison <b>Lobke Weijers*</b> Tilburg University  <i>Towards a New Theory of Hierarchical Audit Teams</i>  <b>Emily Blum*</b> Texas A&M University <b>Richard C. Hatfield</b> The University of Alabama <b>Susan M. Rykowski</b> The University of Alabama  <i>How Audit Teams Learn – An Integrative Framework Bridging Learning Sciences and Audit Practice</i>  <b>Therese Grohnert*</b> Maastricht University <b>Wim H. Gijsselaers</b> Maastricht University <b>Roger H. G. Meuwissen</b> Maastricht University	<i>Audit Pricing Approaches</i>  <b>Michael S. Drake</b> Brigham Young University <b>James R. Moon, Jr.*</b> Georgia Institute of Technology <b>Jennifer E. Puccia</b> Texas A&M University <b>James D. Warren</b> Texas A&M University  <i>Audit Partner Ownership and Stickiness of Audit Fees and Hours.</i>  <b>Eun Hye Jo</b> George Mason University <b>Jung Wha (Jenny) Lee*</b> George Mason University  <i>Private Equity Investments in Accounting Firms: Insights into Mechanisms, Empirical Challenges, and Research Design Guidance</i>  <b>Vivian Yinqing Mao</b> University of Miami <b>Miguel Minutti-Meza</b> University of Miami <b>Zeyu Ou</b> San Diego State University <b>Aleksandra Zimmerman*</b> Florida State University
18:30 hrs	<b>Reception and Dinner at <a href="#">Rebelle</a>, Kesselskade 43 Maastricht</b>		

<b>Day 2 – Saturday 20 June 2026</b>			
9.00-10.30 hrs	<b>Concurrent Sessions 4</b>		
	<b>Session 4a:</b> <b>Room: Céramique 1&amp;2</b> <b>Chair: Roger Meuwissen</b>	<b>Session 4b:</b> <b>Room: Céramique 3</b> <b>Chair: Chris Agoglia</b>	<b>Session 4c:</b> <b>Room: Bordeaux</b> <b>Chair: Caren Schelleman</b>
	<i>The Roles of Impairment Analysis Timing and Auditor Oversight in Recording Goodwill Impairment Losses</i>  <b>Lauren Cunningham</b> University of Tennessee <b>Tamara Lambert*</b> University of Manchester <b>Marcy Shepardson</b> Indiana University	<i>Private Equity and the Professional Jurisdiction of Auditing</i>  <b>Sanaz Aghazadah*</b> Louisiana State University <b>Yoon Ju Kang</b> University of Massachusetts Amherst <b>John D. Keyser</b> Arizona State University <b>Marietta Peytcheva</b> Lehigh University	<i>Audit Failure Spillovers in a Segmented Market: Evidence from the Carillion Collapse</i>  <b>Jean Bédard</b> Laval University <b>Remi Bel*</b> HEC Lausanne <b>W. Robert Knechel</b> University of Florida/University of Auckland <b>Alain Schatt</b> HEC Lausanne
	<i>Audit adjustments and properties of earnings in private firms</i>  <b>Jesper Haga</b> Hanken School of Economics <b>Henrik Höglund</b> Hanken School of Economics <b>Dennis Sundvik*</b> Hanken School of Economics	<i>The Effects of Combined Reporting and Audit Partner Identity on the Perceived Credibility of Sustainability Information</i>  <b>Jan Bouwens</b> University of Amsterdam <b>Sanne Gaspersz*</b> University of Amsterdam <b>Victor S. Maas</b> University of Amsterdam	<i>Synergy between audit and non-audit services</i>  <b>Joseph Gerakos</b> Dartmouth College <b>Qiang Guo</b> University of Southern Denmark <b>Christopher Koch*</b> Johannes Gutenberg University Mainz <b>Aiyong Zhu</b> Southwestern University of Finance and Economics
	<i>Decoding Unrecognized Tax Benefits Using Critical Audit Matter Disclosures</i>  <b>Hannah S. Antinozzi</b> University of Memphis <b>Philip W. Kunz</b> University of Memphis <b>Stevanie S. Neuman</b> University of Missouri <b>Marcy Shepardson*</b> Indiana University	<i>Do Hedging Strategies Influence Auditor Risk Assessments? The Roles of Auditor Hedging Knowledge and Firm Performance</i>  <b>Wei Chen</b> University of New South Wales <b>Jierou Li</b> Shanghai University of Finance and Economics <b>Hun Tong Tan</b> Nanyang Technological University <b>Shaofei Wang</b> Shanghai University of Finance and Economics <b>Bo Zhou*</b> Shanghai University of Finance and Economics	<i>"The Importance of Accounting Firms' Consulting Business to Their Audit Clients: Evidence from Examining Ernst &amp; Young's Split Events"</i>  <b>Jeffrey Pittman</b> Memorial University and Virginia Tech <b>Muzhi Wang*</b> Central University of Finance & Economics <b>Zhifeng Yang</b> Stony Brook University
10.30-11.00 hrs	<b>Break</b>		

1.00-12.30 hrs	<b>Concurrent Sessions 5</b>		
	<b>Session 5a:</b> <b>Room: Céramique 1&amp;2</b> <b>Chair: Ulrike Thürheimer</b>	<b>Session 5b:</b> <b>Room: Céramique 3</b> <b>Chair: Terence Ng</b>	<b>Session 5c:</b> <b>Room: Bordeaux</b> <b>Chair: Therese Grohnert</b>
	<p><i>Does Sustainability Assurance Constrain Greenwashing? Evidence from Voluntary and Mandatory Regimes</i></p> <p><b>Ege Kardelen*</b> Maastricht University  <b>Alexander Brügger</b> Maastricht University  <b>Ann Vanstraelen</b> Maastricht University and University of Antwerp</p> <p><i>Opening the Black Box of Audit Firm Governance: Internal Integration and Cross-Office Audit Quality Consistency</i></p> <p><b>Ning Hu</b> Southwestern University of Finance and Economics  <b>Liang Tan*</b> Virginia Tech  <b>Yiling Zhang</b> Northwest A&amp;F University</p> <p><i>Green or gray auditors - Who are the chosen ones for sustainability audits?</i></p> <p><b>Benedikt Downar*</b> University of Erlangen-Nuremberg  <b>Christopher Koch</b> Johannes Gutenberg University Mainz  <b>Lena Schäfer</b> University of Erlangen-Nuremberg</p>	<p><i>How Does Enhanced Audit Committee Strength Affect Internal Auditors' Reporting Decisions</i></p> <p><b>Lori Bhaskar*</b> Indiana University  <b>Andrew K. Jones</b> Indiana University  <b>Donald Young</b> Indiana University</p> <p><i>How Critical Audit Matters and Investor Sophistication Affect Subsequent Financial Reporting Choices by CFOs</i></p> <p><b>Hilda Carrillo*</b> University of Louisville  <b>Lisa Milici Gaynor</b> University of South Florida  <b>Andrea Seaton Kelton</b> Middle Tennessee State University</p> <p><i>Who's to Blame? The Effects of Materiality Disclosure and Audit Committee Endorsement on Auditors' Litigation Liability</i></p> <p><b>Kollin Berski</b> Indiana University  <b>Jordan A. Samet</b> Indiana University  <b>Yuepin (Daniel) Zhou*</b> University of Illinois Urbana-Champaign</p>	<p><i>The Impact of Psychological Ownership on Audit Supervisors' Performance Assessments</i></p> <p><b>Christopher P. Agoglia*</b> University of Massachusetts Amherst  <b>Macy Knutson</b> University of Denver  <b>Nikki L. MacKenzie</b> Georgia Institute of Technology  <b>Chad M. Stefaniak</b> University of Mississippi</p> <p><i>Lay Evaluators' Assessments of Auditor Performance: Do Higher and Lower Status Auditors Get an Equal Benefit of the Doubt?</i></p> <p><b>Isaac Yamoah</b> University of Illinois at Urbana-Champaign</p> <p><i>Unintended Costs of Early Promotion in Public Accounting Firms</i></p> <p><b>Susan Rykowski</b> University of Alabama</p>
12.30-13.45 hrs	<b>Lunch</b>		

13.45-14.30 hrs	<p style="text-align: right;"><b>Room: Bordeaux</b></p> <p><b>Poster Session</b></p> <p><b>Linde Kerckhofs</b> IESEG <i>Fostering Audit Quality Through Social Learning from Errors</i></p> <p><b>Kajatheepan Navanathan</b> Dusseldorf University <i>Sustainability Expertise in the Audit Profession: Evidence from Error Restatements</i></p> <p><b>Jingwen Yang</b> Pennsylvania State University <i>From Auditing to Corporate: Employees' Audit Experience and Investment Efficiency</i></p> <p><b>Stephani Mason</b> DePaul University <i>Auditor Pattern Recognition and Cue Integration in Fair Value Risk Judgments: A Textual Analysis Approach</i></p> <p><b>Martin Schmidt</b> ESCP Business School <i>Creativity in Auditing: Is there a "dark side"?</i></p> <p><b>Laura Becker</b> Dusseldorf University <i>Assurers' Perceptions of Fraud Risk in Sustainability Reporting</i></p> <p><b>Marie-Laure Vandenhoute</b> VUB <i>Long-Term Audit Pricing Dynamics Under Mandatory Fee Disclosure: Evidence from an Exogenous Shock</i></p> <p><b>Paulo Roberto da Cunha</b> UDESC Universidade do Estado de Santa Catarina <i>Influence of Perceived Ethical Culture on the Relationship between Professional Skepticism and Auditors' Dysfunctional Behavior</i></p> <p><b>Omar de Ines Anton</b> CUNEF <i>Can auditors be overzealous? Auditor over-conservatism and client's investment</i></p> <p><b>Camila Adam</b> Regional University of Blumenau <i>The Influence of Affect on the Relationship Between Professional Skepticism and Judgement and Decision-Making</i></p>
14.30-16.00 hrs	<p style="text-align: right;"><b>Room: Céramique 1 &amp; 2</b></p> <p><b>Plenary Session</b></p> <p><b>Sustainability reporting and assurance</b></p> <p><b>Speakers:</b> Christian Leuz (University of Chicago), Steven Maijoor (DNB), Tom Seidenstein (IAASB). <b>Chair:</b> Ann Vanstraelen (Maastricht University)</p>
16.00-16.15 hrs	<p><b>Wrap up and ISAR 2027</b></p>