
Collected Papers

AUDITING

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In each category, sessions are presented by time slot.

SESSION: **AU - PSD** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

AUPSD01

Chair: ILIAS BASIOUDIS

House: Olümpia

Room: **Omega**

Auditor-Client Compatibility And Audit Firm Selection

Discussant: Tobias Svanström

Author: W. ROBERT KNECHEL,
UNIVERSITY OF FLORIDA

EA = Empirical Archival

Co-authors: Stephen Brown, Arizona State University

Transactions Costs And Competition Among Auditors In Local Markets

Discussant: Kris Hardies

Author: DAN A. SIMUNIC,
THE UNIVERSITY OF BRITISH COLUMBIA

EA = Empirical Archival

Co-authors: Ling Chu, Wilfred Laurier University
Minlei Ye, University of Toronto
Ping Zhang, University of Toronto

SESSION: **AU - PSD** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

AUPSD02

Chair: MODAR ABDULLATIF

House: Olümpia

Room: **Omega**

The Impact Of Economic Bonding On Audit Quality: Evidence From Audit Working Papers

Discussant: Allen Kilgore

Author: JOOST VAN BUUREN,
NYENRODE UNIVERSITY

SU = Survey

Co-authors: Barbara Majoor, Nyenrode Business Universiteit
Leen Paape, Nyenrode Business Universiteit
Arnie Wright, Northeastern University

Audit Partners' Economic Incentives And Discretionary Accruals.

Discussant: David Hay

Author: SIMON DEKEYSER,
KU LEUVEN

EA = Empirical Archival

Co-authors: Ann Gaeremynck, KU Leuven
Marleen Willekens, KU Leuven

SESSION: **AU - PSD** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

AUPSD03

Chair: *LI BROOKS*

House: *Olümpia*

Room: **Omega**

Audit Market Regulation And Earnings Characteristics: Cross Country Evidence On The Role Of The Audit Market Structure

Discussant: *Monroe Gary*

Author: *ULF MOHRMANN,
KONSTANZ UNIVERSITY*

EA = Empirical Archival

Co-authors: *Benjamin Hess, University of Konstanz
Ulrike Stefani, University of Konstanz*

Auditing The Auditors: An International Analysis Of The Effectiveness Of National Inspection Regimes On Audit Quality

Discussant: *Lasse Niemi*

Author: *ANN VANSTRAELEN,
MAASTRICHT UNIVERSITY*

EA = Empirical Archival

Co-authors: *Elizabeth Carson, University of New South Wales
Roger Simnett, University of New South Wales*

SESSION: **AU - PSD** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

AUPSD04

Chair: *NIEVES CARRERA*

House: *Olümpia*

Room: **Omega**

Does Market Perceive Audit Opinion As An Assurance Of The Financial Statements Credibility? Evidence From The Eurozone Countries

Discussant: *Dan Simunic*

Author: *PANAYIOTIS TAHINAKIS,
UNIVERSITY OF MACEDONIA*

EA = Empirical Archival

Co-authors: *Michalis Samarinas, University of Macedonia*

The Effects Of An Emphasis Of Matter Paragraph In The Auditor Report On Management Reporting Behavior And Informative Value: The Case Of Going-Concern Risk Disclosures

Discussant: *Robert Knechel*

Author: *CARL BROUSSEAU,
LAVAL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Jean Bédard, Laval University
Ann Vanstraelen, Maastricht University*

SESSION: **AU - PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

AUPS01

Chair: *RALF EWERT*

House: *Olümpia*

Room: **Sigma**

Free Riding In Joint Audits – A Game-Theoretic Analysis

Author: *MARCEL STELLER,
INNSBRUCK UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Erich Pummerer, University of Innsbruck/Department of Accounting, Auditing and Taxation*

Conservative Accounting, Agent'S Participation And Stewardship Value Of Information

Author: *FRANCOIS LARMANDE,
EM LYON*

AM = Analytical / Modelling

Mixture And Continuous 'Discontinuity' Hypotheses: An Earnings Management Model With Auditor-Required Adjustment

Author: *T L ANDREW YIM,
CASS BUSINESS SCHOOL - CITY UNIVERSITY LONDON*

AM = Analytical / Modelling

SESSION: **AU - PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

AUPS02

Chair: *MICHAEL STICH*

House: *Olümpia*

Room: **Beta**

Do Voluntary Reviews Of Interim Financial Statements Improve The Quality And Information Content Of Quarterly Earnings?

Author: *MARTIN NIENHAUS,
UNIVERSITY OF MUENSTER*

EA = Empirical Archival

Co-authors: *Peter Kajüter, University of Münster
Florian Klassmann, University of Münster*

Reviewing A Friend – The Role Of Similarity And Social Ties In Review Work In Auditing

Author: *JUERGEN ERNSTBERGER,
RUHR UNIVERSITY BOCHUM*

EA = Empirical Archival

Co-authors: *Christopher Koch, University of Mainz*

Is The Dividend Policy Informative About Auditor's Engagement Risk?

Author: *GOPAL KRISHNAN,
AMERICAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Changjiang (John) Wang, Florida International University*

SESSION: **AU - PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00****AUPS03**

Chair: JOERG R. WERNER

House: Olümpia

Room: **Sigma****Credit Ratings And The Auditor'S Going-Concern Opinion Decision**

Author: NADINE FUNCKE,
Maastricht University

EA = Empirical Archival

Earnings Management By Turnaround Strategies Quoted In Going-Concern Audit Reports

Author: HAK WOON KIM,
Sungkyunkwan University

EA = Empirical Archival

Co-authors: Han-Soo Kim, Kyunggi University, Hyoik Lee, Sungkyunkwan University

An Analysis Of Auditors' Going-Concern Reporting Accuracy

Author: DIANE BREESCH,
Free University of Brussels

EA = Empirical Archival

Co-authors: Kris Hardies, University of Antwerp (Department of Accounting and Finance)

SESSION: **AU - PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00****AUPS04**

Chair: BAHRAM SOLTANI

House: Olümpia

Room: **Beta****Auditor Industry Specialisation, Professional Affiliations And Non-Audit Services In The Australian Self-Managed Superannuation Fund Industry**

Author: ANDREW FERGUSON,
University of Technology Sydney

EA = Empirical Archival

Co-authors: Bruce Arnold, University of NSW
Hazel Bateman, University of NSW
Adrian Raftery, University of Technology, Sydney

The Board Of Directors Network And The Spillover Effect Of Auditors' Industry Expertise: Audit Firm And Partner Levels

Author: ANN LING-CHING CHAN,
National Chengchi University

EA = Empirical Archival

Co-authors: Cheng-Lung Chin, National Chengchi University

Peer Group And Audit Fees In Chinese Firms

Author: HEIBATOLLAH SAMI,
Lehigh University

EA = Empirical Archival

Co-authors: Junxiong Fang, Fudan University
Ferdinand Gul, Monash University, Malaysia
Haiyan Zhou, The University of Texas - Pan American

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

AUPS05

Chair: *TOM VAN CANEGHEM*

House: *Olümpia*

Room: **Sigma**

Understanding Audit Quality: Insights From Audit Partners And Investors

Author: *MARJORIE SHELLEY,
UNIVERSITY OF NEBRASKA-LINCOLN*

SU = Survey

Co-authors: *Brant Christensen, Texas A&M University
Steven Glover, Brigham Young University
Thomas Omer, University of Nebraska-Lincoln*

The Association Between Audit Partner Quality And Engagement Quality: Evidence From Financial Report Misstatements

Author: *YANYAN WANG,
XIAMEN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Lisheng Yu, Xiamen University
Yuping Zhao, University of Houston*

Do Audit Firms' Human Capital Metrics Signal Audit Quality?

Author: *CHRISTOPHE VAN LINDEN,
K.U.LEUVEN*

EA = Empirical Archival

Co-authors: *Marleen Willekens, KU Leuven*

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

AUPS06

Chair: SCOTT SEAVEY

House: Olümpia

Room: **Beta**

Proxy Advisor Recommendations On Auditor Ratification: Do Shareholders And Companies Listen?

Author: LAUREN DREHER,
UNIVERSITY OF ARKANSAS

EA = Empirical Archival

Auditing Multiple Public Clients, Partner-Client Tenure And Audit Quality

Author: KAREN LAI,
THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-authors: Ferdinand Gul, Monash University Sunway Campus
Mark Shuai, Oklahoma University

The Effectiveness Of Mandatory Audit Firm Rotation: Evidence From Korea

Author: JONG-SEO CHOI,
PUSAN NATIONAL UNIVERSITY

EA = Empirical Archival

Co-authors: Hyong-Joo Lim, Pusan National University

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

AUPS07

Chair: CARMEN OLSEN

House: Olümpia

Room: **Sigma**

Mandatory Rotation, Prohibition Of Nonaudit Services And Auditor Independence – Evidence From Investment Consultants' Perceptions

Author: REINER QUICK,
DARMSTADT UNIVERSITY OF TECHNOLOGY

EX = Experimental

Co-authors: Ewald Aschauer, Vienna University of Economics and Business

Does A Long-Term Personal Relationship Between An Auditor And A Client Invoke Conscious Misjudgements Or Unconscious Biases? An Experimental Analysis

Author: SERGEJA SLAPNICAR,
UNIVERSITY OF LJUBLJANA

EX = Experimental

Co-authors: Mina Godec, University of Ljubljana
Eva Boštjančič, University of Ljubljana

The Effects Of Mandatory Audit Firm Rotation On Low Balling Behavior And Auditor Independence

Author: CHRISTOPHER BLEIBTREU,
UNIVERSITY OF KONSTANZ

AM = Analytical / Modelling

Co-authors: Ulrike Stefani, University of Konstanz

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

AUPS08

Chair: KENNETH REICHELT

House: Olümpia

Room: **Beta**

How Do Executives Respond To Clawback Provisions?– Evidence From Decreased Overinvestment

Author: YU-CHUN LIN,
SHIH HSIN UNIVERSITY

EA = Empirical Archival

Privacy Disclosure And Auditing: An Exploratory Study

Author: DAVID HAY,
UNIVERSITY OF AUCKLAND

EA = Empirical Archival

Co-authors: Penica Cortez, University of Auckland

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

AUPS09

Chair: NICOLE V. S. RATZINGER-SAKEL

House: Olümpia

Room: **Sigma**

Does Equity-Based Compensation Of Audit Committee Deter Or Trigger Earnings Management? Recent Evidence

Author: *BYUNGJIN KWAK,*
KOREA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY

EA = Empirical Archival

Co-authors: *Hyungtae Kim, Arkansas State University*
Inho Suk, State University of New York at Buffalo

Determinants Of Internal Audit Function Quality: An International Study

Author: *LIKE JIANG,*
ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-authors: *Paul André, ESSEC Business School, Paris*
Chrystelle Richard, ESSEC Business School, Paris

Serving Two Masters: The Effects Of Reporting Line And Management Training Ground On Internal Auditors' Judgments

Author: *FLORIAN HOOS,*
HEC SCHOOL OF MANAGEMENT

EX = Experimental

Co-authors: *William F. Messier, University of Nevada, Las Vegas and Norwegian School of Economics (NHH)*
Jason L. Smith, University of Nevada, Las Vegas
Paulette Tandy, University of Nevada, Las Vegas

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

AUPS10

Chair: MERVI NISKANEN

House: Olümpia

Room: **Beta**

The Impact Of Audit Quality, Audit Regulation And Legal Enforcement On The Trade-Off Between Real And Accrual-Based Earnings Management: The European Evidence

Author: *PASCAL DUMONTIER,*
GRENOBLE II UNIVERSITY / IAE GRADUATE BUSINESS SCHOOL

EA = Empirical Archival

Co-authors: *Imen Benslimene, Grenoble II University / Cerag*

Financial Statement Error Findings And Auditor Reputation: Evidence From The German Enforcement Regime

Author: *ELISABETH KLAES,*
FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-authors: *Jörg R. Werner, Frankfurt School of Finance & Management*

Auditors And Corporate Governance: A Qualitative Study In Polish Public Companies

Author: *DOROTA DOBIJA,*
KOZMINSKI UNIVERSITY

CF = Case / Field Study

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

AUPS11

Chair: *NONNA MARTINOV-BENNIE*

House: *Olümpia*

Room: **Sigma**

Professionalism Versus Commercialism. The Inherent Conflict In Audit Firms?

Author: *MARIE-LAURE VANDENHAUTE,
FREE UNIVERSITY OF BRUSSELS*

IC = Interdisciplinary / Critical

Co-authors: *Diane Breesch, FREE UNIVERSITY OF BRUSSELS*

Waves Of Global Standardization: Small Practitioners' Resilience, Intra-Professional Fragmentation And The Constraining Of Broader Thinking

Author: *SYLVAIN DUROCHER,
UNIVERSITY OF OTTAWA*

IC = Interdisciplinary / Critical

Co-authors: *Yves Gendron, Université Laval, Québec
Claire-France Picard, Université Laval, Québec*

The Marketization Of Accountancy

Author: *CLAIRE-FRANCE PICARD,
LAVAL UNIVERSITY*

CF = Case / Field Study

SESSION: **AU - PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

AUPS12

Chair: *CHARLES PIOT*

House: *Olümpia*

Room: **Beta**

Relative Bargaining Power In Light Of The Current Debate On Audit Market Regulation

Author: *NICOLE V. S. RATZINGER-SAKEL,
ULM UNIVERSITY*

EA = Empirical Archival

Co-authors: *Annette Köhler, University of Duisburg, Essen*

Auditor Compensation Contracts And Audit Quality

Author: *NADINE WINKLER,
FRIEDRICH ALEXANDER UNIVERSITY*

EA = Empirical Archival

Co-authors: *Klaus Henselmann, University of Erlangen, Nuremberg
Michael W. Stich, University of Erlangen, Nuremberg*

Product Market Competition, Competitive Advantage And Audit Fees: Evidence From China's Audit Market

Author: *HAIYAN (HELEN) ZHOU,
THE UNIVERSITY OF TEXAS-PAN AMERICAN*

EA = Empirical Archival

Co-authors: *Liquan Xing, Xiamen University
Hanwen Chen, Xiamen University*

SESSION: **AU - PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30****AUPS13**Chair: *JOOST VAN BUUREN*House: *Olümpia*Room: **Sigma****Is Corporate Social Responsibility Priced? Evidence From Audit Pricing**

Author: *LI BROOKS,
WASHINGTON STATE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Jacquelyn Moffitt*

Corporate Environmental Risk Exposure And Audit Fees

Author: *YUE LI,
UNIVERSITY OF TORONTO*

EA = Empirical Archival

Co-authors: *Minlei Ye, University of Toronto
Dan Simunic, University of British Columbia*

Social Capital And Auditors' Knowledge

Author: *PIETRO ANDREA BIANCHI,
IE BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Nieves Carrera, IE Business School
Marco Trombetta, IE Business School*

SESSION: **AU - PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30****AUPS14**Chair: *LINDA MYERS*House: *Olümpia*Room: **Beta****Effectiveness Of Public Oversight Of Auditors -evidence On The Effects Of Disciplinary Sanctions On Auditors' Reporting, Client Portfolio And Salary**

Author: *STEFAN SUNDGREN,
UNIVERSITY OF VAASA*

EA = Empirical Archival

Co-authors: *Tobias Svanstrom, Umea School of Business and Economics*

Audit Opinion And Information Asymmetry In The Stock Market

MB = Market Based

Author: *JOSÉ YAGÜE-GUIRAO,
MURCIA UNIVERSITY*

Co-authors: *David Abad, Alicante University
Juan Pedro Sánchez-Ballesta, Murcia University*

SESSION: **AU - PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

AUPS15

Chair: *WILLIAM MESSIER*

House: *Olümpia*

Room: **Sigma**

The Effects Of Conflicting Messages On Audit Accuracy, Efficiency And Under-Reporting Of Time

Author: *REBECCA MARTIN,
MCNEESE STATE UNIVERSITY*

EX = Experimental

Co-authors: *William Stammerjohan, Louisiana Tech University
Andrea Drake, Louisiana Tech University*

Audit Scheduling Uncertainty, Earnings Quality, And Audit Fees

Author: *SCOTT SEAVEY,
UNIVERSITY OF NEBRASKA-LINCOLN*

EA = Empirical Archival

Co-authors: *Jamie Hoelscher, Southern Illinois University Edwardsville*

Determinants Of Auditor Effort In A Changing Auditing Environment

Author: *LASSE NIEMI,
AALTO UNIVERSITY SCHOOL OF ECONOMICS*

EA = Empirical Archival

Co-authors: *Robert Knechel, University of Florida
Hannu Ojala, Aalto University
Jill Collis, Brunel University*

SESSION: **AU - PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

AUPS16

Chair: *PAUL TANYI*

House: *Olümpia*

Room: **Gamma**

Is Joint-Audit Regulation Likely To Mitigate The Audit Market Concentration In The Long Run? The French Experience

Author: *LAMYA KERMICHE,
GRENOBLE ECOLE DE MANAGEMENT*

EA = Empirical Archival

Co-authors: *Charles Piot, University of Grenoble, Alpes*

Effects On Audit Market Shares: Big-4 Pricing Strategies Or Non Big-4 Market Power?*

Author: *BHARAT SARATH,
RUTGERS UNIVERSITY*

EA = Empirical Archival

Co-authors: *Hua Xin, Rutgers University*

Ifrs Adoption In Europe And Audit Market Concentration

Author: *CHARLES PIOT,
UNIVERSITY OF GRENOBLE*

EA = Empirical Archival

Co-authors: *Thi Hong Nhung Dinh, University of Grenoble, Alpes*

SESSION: **AU - PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00****AUPS17**Chair: *STEFAN SUNDGREN*House: *Olümpia*Room: **Sigma****Big 4 Audit Fee Premiums For National And City-Specific Industry Leadership In The United Kingdom: Revisited**

Author: *KHAIRUL AYUNI MOHD KHARUDDIN,
ASTON UNIVERSITY / ASTON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Ilias G. Basioudis, Aston University*

Religiosity And Audit Fees

Author: *BIKKI JAGGI,
FREE UNIVERSITY OF BERLIN*

EA = Empirical Archival

Co-authors: *Hua Xin, Rutgers University*

The Competitive Pricing Of Audit Services In A Non-Big 4 Market

Author: *GARY MONROE,
THE UNIVERSITY OF NEW SOUTH WALES*

EA = Empirical Archival

Co-authors: *Masoud Azizkhani, The Australian National University
Greg Shailer, The Australian National University*

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SESSION: **AU - RF** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

AURF01

Chair: *LIKE JIANG*

House: *Olümpia*

Room: **Kapa**

The Relationship Between Audit Firm Size, Audit Office Size And Audit Quality In Belgium: Evidence From Going-Concern Opinions And Audit Pricing

Author: *SANNE JANSSEN,
UNIVERSITY OF ANTWERP*

EA = Empirical Archival

Co-authors: *Kris Hardies, University of Antwerp*

The Impact Of Mandatory Audit Firm Rotation On Audit Quality: Evidence From Auditor Reporting Decision In Korea

Author: *HAN-SOO KIM,
KYOUNGGI UNIVERSITY*

EA = Empirical Archival

Co-authors: *Hoyik Lee, Sungtunkwan University
Jongeun Lee, Sungkyunkwan University*

The Challenge Of Measuring Audit Quality: Some Evidence

Author: *MARIUS GROS,
GOETHE UNIVERSITY*

EA = Empirical Archival

Co-authors: *Daniel Worret, Goethe University*

The Interrelationships Of Audit Quality Outcome Measures: An Analysis On Individual Auditor Level

Author: *TOMMI HERNESNIEMI,
UNIVERSITY OF VAASA*

EA = Empirical Archival

Co-authors: *Erkki K. Laitinen, University of Vaasa
Teija Laitinen, University of Vaasa*

The Effect Of Audit Quality Control Inspection By Fss On Audit Quality And Tax Aggressiveness

Author: *YEON HEE PARK,
KONGJU NATIONAL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Sungjin Park, Woong Ji Accounting & Tax College
Inman Song, Sung Kyun Kwan University*

SESSION: **AU - RF** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00****AURF02**Chair: *DOROTA DOBIJA*House: *Olümpia*Room: **Kapa****The Value Of Auditing: An Exploratory Approach**

Author: *DAMIEN LAMBERT,
ESSEC BUSINESS SCHOOL PARIS*

CF = Case / Field Study

Co-authors: *Roger Meuwissen, Universiteit Maastricht
Chrystelle Richard, ESSEC Business School Paris
Ann Vanstraelen, Universiteit Maastricht*

Pricing Bank Audit Engagements – does Risk Really Play A Role?

Author: *JACOB JUSTUS LEIDNER,
UNIVERSITY OF WUERZBURG*

EA = Empirical Archival

Co-authors: *Hansrudt Lenz, University of Wuerzburg / Chair of Accounting, Auditing & Consulting*

The Auditor As Consigliere In Family Firms

Author: *SVEN-OLOF COLLIN,
LINNEAUS UNIVERSITY*

SU = Survey

Co-authors: *Jenny Ahlberg, Linnæus University
Pernilla Broberg, Kristianstad University
Karin Berg, Linnæus University
Amelie Karlsson, Linnæus University*

Auditor-Client Disagreements And Independence: An Exploratory Field Study

Author: *LORI KOPP,
UNIVERSITY OF LETHBRIDGE*

SU = Survey

Co-authors: *Morina Rennie, University of Regina
W. Morley Lemon, University of Waterloo*

Audit Demand In Private Family Firms: The Role Of Family Cohesion And Ceo Power

EA = Empirical Archival

Author: *MAARTEN CORTEN,
HASSELT UNIVERSITY*

Co-authors: *Tensie Steijvers, Hasselt University, KIZOK Research Centre
Nadine Lybaert, Hasselt University, KIZOK Research Centre
Roger Mercken, Hasselt University, KIZOK Research Centre*

SESSION: **AU - RF** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30****AURF03**Chair: *HELEN CHOY*House: *Olümpia*Room: **Kapa****Developing A Framework For The Role Of Big Data In Auditing: A Synthesis Of The Literature***Author: MICHAEL ALLES,
RUTGERS UNIVERSITY*

AM = Analytical / Modelling

*Co-authors: Miklos Vasarhelyi, Rutgers University***Explaining Municipal Audit Costs In Sweden: Considering The Principal***Author: TORBJORN TAGESSON,
LINKÖPING UNIVERSITY*

EA = Empirical Archival

*Co-authors: Sven-Olof Yrjö Collin, School of Business and Economics, Linnæus University
Mattias Haraldsson, Department of Business Administration, Lund University***The Determinants Of Audit Fees And Non-Audit Fees: Evidence From An Economic Downturn***Author: TOBIAS SVANSTRÖM,
UMEÅ UNIVERSITY / UMEÅ SCHOOL OF BUSINESS AND ECONOMICS*

EA = Empirical Archival

*Co-authors: Irina Alexeyeva, Umeå School of Business and Economics***Information Technology Controls Quality And Audit Fees***Author: STEFANO AZZALI,
UNIVERSITY OF PARMA*

SU = Survey

*Co-authors: Tatiana Mazza, University of Parma***Do Clients Prefer To Switch To Non-Big 4 Auditors?***Author: KAM-WAH LAI,
THE HONG KONG POLYTECHNIC UNIVERSITY*

EA = Empirical Archival

SESSION: **AU - RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

AURF04

Chair: *CARLOS RAMIREZ*

House: *Olümpia*

Room: **Kapa**

Audit Objectives, Auditor Independence And Conflict Of Interest In Historical Perspective

Author: *JOHN RICHARD EDWARDS,
CARDIFF UNIVERSITY BUSINESS SCHOOL*

HI = History

Towards A Framework For The Adoption Of Continuous Auditing By Internal Auditors

Author: *RENÉ ORIJ,
LEIDEN UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Leonard Visser, Leiden University
Hans Le Fever, Leiden University*

The Effect Of The Internal Audit Function On Corporate Governance – An Empirical Analysis For The Us Banking Industry

Author: *SARAH ZIPFEL,
DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS*

EA = Empirical Archival

Co-authors: *Marc Eulerich, University of Duisburg-Essen
Jochen Theis, University of Duisburg-Essen*

The Influence Of Internal Audit On Information Security Effectiveness: Perceptions Of Internal Auditors

Author: *WILLIAM DILLA,
IOWA STATE UNIVERSITY*

SU = Survey

Co-authors: *Paul Steinbart, Arizona State University
Graham Gal, University of Massachusetts, Amherst
Robyn Raschke, University of Nevada, Las Vegas*

The Severity Of Internal Controls Deficiencies: Types And Internal Auditor Detection Process

Author: *TATIANA MAZZA,
UNIVERSITY OF PARMA*

EA = Empirical Archival

Co-authors: *Stefano Azzali, University of Parma*

SESSION: **AU - RF** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

AURF05

Chair: *EWALD ASCHAUER*

House: *Olümpia*

Room: **Kapa**

Audit Quality And Decision Making In Small Companies

Author: **HANNU OJALA,**
AALTO UNIVERSITY SCHOOL OF BUSINESS

EA = Empirical Archival

Co-authors: *Mervi Niskanen, University of Eastern Finland*
Jill Collis, Brunel University School of Business
Kati Pajunen, Finnish Financial Supervisory Authority

Auditors And Disclosure Quality: The Case Of Major Customer Disclosures

Author: **KENNETH REICHELT,**
LOUISIANA STATE UNIVERSITY

EA = Empirical Archival

Co-authors: *John Daniel Eshleman, Louisiana State University*
Joseph Legoria, Louisiana State University

Professional Ethics In Auditing: Evidence From Quality Reviews Of Audit Firms

Author: **RUDOLF STECKEL,**
INNSBRUCK UNIVERSITY

EA = Empirical Archival

Co-authors: *Julia Baldauf, University of Innsbruck*
Gabriele Steckel-Berger, University of Innsbruck

The Drivers Of Audit Quality: Evidence From Cfos

Author: **ALAN KILGORE,**
MACQUARIE UNIVERSITY

SU = Survey

Co-authors: *Nonna Martinov-Bennie, Macquarie University*
Sue Wright, Macquarie University

The Impact Of Audit Exemption On Micro-Firm Earnings Quality

Author: **HENRIK HÖGLUND,** *HANKEN SCHOOL OF ECONOMICS*

EA = Empirical Archival

SESSION: **AU - RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

AURF06

Chair: *ANDREW FERGUSON*

House: *Olümpia*

Room: **Kapa**

Auditing Financially Distressed Firms: Evidence From Germany

Author: *HANNO DACHWITZ,
FRANKFURT SCHOOL OF FINANCE & MANAGEMENT*

EA = Empirical Archival

Co-authors: *Jörg Werner, Frankfurt School of Finance and Management*

Joint Audit And Audit Market Competition

Author: *CHRISTOPHER KOCH,
MAINZ UNIVERSITY*

EA = Empirical Archival

Co-authors: *Aiyong Zhu, University of Mannheim
Qiang Guo, University of Mannheim*

Prisoners Of Inertia. Reflections On The Auditors' Everyday Practice

Author: *MARCO GIULIANI,
UNIVERSITA' POLITECNICA DELLE MARCHE*

CF = Case / Field Study

Co-authors: *Federica De Santis, Università Politecnica delle Marche/Dept. of Management*

The Perception Of Auditor Independence: Portuguese Evidence

Author: *BRUNO ALMEIDA,
POLYTECHNIC INSTITUTE OF COIMBRA*

EA = Empirical Archival

Co-authors: *José Joaquim Marques De Almeida, Technic Institute of Coimbra*

Constraint Or Signal? The Relationship Between Auditor Industry Expertise And Related-Party Sales

Author: *YUAN-TANG TSAI,
NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Taychang Wang, National Taiwan University*

SESSION: **AU - RF** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30****AURF07**Chair: *BRUNO ALMEIDA*House: *Olümpia*Room: **Kapa****Situational Professional Skepticism And Non-Diagnostic Interpersonal Affect: Experimental Evidence**

Author: *CARMEN OLSEN,
NORWEGIAN SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION*

EX = Experimental

Factors Affecting The Team Effectiveness Of Multidisciplinary Greenhouse Gas Assurance Teams

Author: *WENDY GREEN,
THE UNIVERSITY OF NEW SOUTH WALES*

SU = Survey

Co-authors: *Erboon Ekasingh, UNSW
Roger Simnett, UNSW*

The Client's View Of Auditor Professional Skepticism: Surveys Of Client-Auditor Dyads In Germany

Author: *EWALD ASCHAUER,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

SU = Survey

Co-authors: *Carol Springer Sargent, School of Business Middle Georgia State College*

Challenges Facing Performance Measurement Systems In Auditing Firms

Author: *MOHAMED HEGAZY,
THE AMERICAN UNIVERSITY IN CAIRO*

CF = Case / Field Study

Co-authors: *Mayada Tawfik, Birmingham University, UK
Karim Hegazy, Manchester University, UK*

Knowledge Influencing Skepticism In Engagement Planning

Author: *WAYMOND RODGERS,
HULL UNIVERSITY / HULL UNIVERSITY BUSINESS SCHOOL*

EX = Experimental

Co-authors: *Grace Mubako, University of Texas, El Paso
Graeme Reid, Hull University*

SESSION: **AU - RF** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30****AURF08**Chair: *JANNE CHUNG*House: *Olümpia*Room: **Kapa****Incumbent Auditor Provided Tax Services And Restatement Lag Of Misstated Financial Statements***Author: EMMA-RIIKKA MYLLYMÄKI,
UNIVERSITY OF VAASA*

EA = Empirical Archival

*Co-authors: H. Gin Chong, Prairie View A&M University
Erkki K. Laitinen, University of Vaasa***Do Industry Specialist Auditors Enhance Financial Reporting Quality? A Comparative Study Of The Mandatory Adoption Of Ifrs In The European Union***Author: JOSE VEGA,
THE UNIVERSITY OF TEXAS AT SAN ANTONIO*

EA = Empirical Archival

*Co-authors: Cheryl Linthicum, The University of Texas at San Antonio***Towards A Genealogy Of Fraud***Author: RICK HAYES,
CALIFORNIA STATE UNIVERSITY*

CF = Case / Field Study

*Co-authors: C. Richard Baker, Adelphi University***Accountability, Citizens' Perceptions And Value For Money Improvement: Benefits Associated To The Control Function Of Public Services In Spanish Local Government***Author: CAROLINA PONTONES ROSA,
UNIVERSITY OF CASTILLA LA MANCHA*

SU = Survey

*Co-authors: Rosario Perez Morote, Universidad de Castilla, La Mancha***Auditors' Client Continuance, Acceptance, And Pre-Planning Decisions: The Effects Of Auditor Gender And Rank***Author: TUUKKA JARVINEN,
UNIVERSITY OF VAASA*

EX = Experimental

SESSION: **AU - RF**

DAY AND TIME:

FRIDAY 23 MAY • 14:30-16:00**AURF09**

Chair: MARCEL STELLER

House: Olümpia

Room: **Kapa****Auditors' Professional And Organizational Identities And Perceived Commercialization In Auditing Firm**

Author: TIMURS UMANS,
KRISTIANSTAD UNIVERSITY

SU = Survey

Co-authors: Pernilla Broberg, Kristianstad University
Peter Skog, Kristianstad University
Emily Theodorsson

Gender Compensation Premium Of Auditing Industry In Taiwan

Author: YAHN-SHIR CHEN,
NATIONAL YUNLIN UNIVERSITY OF SCIENCE AND TECHNOLOGY

EA = Empirical Archival

Co-authors: Min-Ning Lee, Asia-Pacific Institute of Creativity, Taiwan

The Persistence Of Leadership And The Factors That Explain It In The Spanish Audit Market

Author: ESTIBALIZ BIEDMA LOPEZ,
UNIVERSITY OF CÁDIZ

EA = Empirical Archival

Co-authors: Paula I. Rodriguez, CASTRO
Emiliano Ruiz, Barbadillo