

Collected Papers



AUDITING

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session **AU-PSD** . Day and Time: **Tuesday 28th April . 15:30-17:00**

AUPSD02

Chair: Ewald Aschauer

Room: Morar

Auditor Leadership In Joint Audit And Audit Quality

Discussant: William Ciconte

Author: LUC PAUGAM, ESSEC BUSINESS SCHOOL PARIS

EA = Empirical Archival

Co-Author: Andrei Filip, ESSEC Business School

Thomas Jeanjean, ESSEC Business School

Gerald Lobo, University of Houston - Bauer College of Business

Decomposing Fees Paid To Audit Firms - Assessing Knowledge Spillovers and Independence

Discussant: Joost Van Buuren

Author: CLAUD HOLM, AARHUS UNIVERSITY

EA = Empirical Archival

Session **AU-PSD** . Day and Time: **Tuesday 28th April . 17:00-18:30**

AUPSD03

Chair: Li Brooks

Room: Morar

The Effect Of Review Mode And Reviewer Preference On Auditors' Performance

Discussant: Gary Monroe

Author: RONG-RUEY DUH, NATIONAL TAIWAN UNIVERSITY

EX = Experimental

Co-Author: Ching-Chieh Lin, I-Shou University

Jung-Ling Laio, National Taiwan University

The Effects Of Tone At The Top And Quality Of The Audit Committee On Internal Auditors' Internal Control Evaluations

Discussant: Natalia Kochetova-Kozloski

Author: ZHE WANG, THE UNIVERSITY OF WESTERN AUSTRALIA

EX = Experimental

Session **AU-PSD** . Day and Time: **Wednesday 29th April . 08:30-10:00**

AUPSD04

Chair: Mara Cameran

Room: Morar

The Informative Value Of The Auditors' Going-Concern Opinion Incremental To Signals From Other Information Intermediaries

Discussant: Kenneth Reichelt

Author: NADINE FUNCKE, ERASMUS UNIVERSITY ROTTERDAM

EA = Empirical Archival

Recognition And Control Of Professional Skepticism In Big 4 And Non-Big 4 Audit Firms

Discussant: Willem Buijink

Author: AMIN S. SOFLA, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS

Co-Author: Tobias Svanström, Umea University

EA = Empirical Archival

Session **AU-PSD** . Day and Time: **Thursday 30th April . 08:30-10:00**

AUPSD01

Chair: Simon Cadez

**Room:
Lomond**

Auditorium

How Is Expertise Acquired And Shared By Professional Accountants? Evidence From Italian Statutory Auditors' Networks And Tax Avoidance

Discussant: Irem Tuna

Author: ERIC WEISBROD, UNIVERSITY OF MIAMI

EA = Empirical Archival

Co-Author: Pietro Andrea Bianchi, University of Miami
Diane Falsetta, University of Miami
Miguel Minutti-Meza, University of Miami

One Team or Two Teams? Exploring The Existence Of A Collective Audit Team Identity Between Auditors And It Specialists And Its Implications On Audit Process And Outcomes

Discussant: Steve Salterio

Author: TIM BAUER, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

CF = Case/Field Study

Co-Author: Cassandra Estep, University of Illinois at Urbana-Champaign

Session **AU-PS** . Day and Time: **Tuesday 28th April . 13:45-15:15**

AUPS06

Chair: Simon Fung

Room: Ness

Managing Legitimacy To Attract Millennial Employees

Author: MERRIDEE BUJAKI, CARLETON UNIVERSITY

IC = Interdisciplinary/Critical

Co-Author: François Brouard, Carleton University
Sylvain Durocher, University of Ottawa

Value Co-Creation In Auditing: Understanding The Importance Of Interactions Within The Financial Reporting Process

Author: CHRYSTELLE RICHARD, ESSEC BUSINESS SCHOOL PARIS

IC = Interdisciplinary/Critical

Co-Author: Damien Lambert, ESSEC Business School
Roger Meuwissen, Maastricht University
Ann Vanstraelen, Maastricht University

Session **AU-PS** . Day and Time: **Tuesday 28th April . 15:30-17:00**

AUPS11

Chair: Natalia Kochetova-Kozloski

Room: Ness

The Impact Of Pcaob Auditing Standard No. 5 And The Great Recession On Audit Fees And Audit Quality

Author: KENNETH REICHEL, LOUISIANA STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Elizabeth Johnson, Louisiana State University
Jared Soileau, Louisiana State University

Audit Firm Characteristics And The Quality Of The Sox 404 Audit

Author: NADER WANS, MEMORIAL UNIVERSITY OF NEWFOUNDLAND

EA = Empirical Archival

Co-Author: Divya Anantharaman, Rutgers University

Session **AU-PS** . Day and Time: **Tuesday 28th April . 17:00-18:30**

AUPS14

Chair: David Lont

Room: Ness

The Effect Of Material Internal Control Weaknesses On The Relationship Between Managerial Stock Ownership And Audit Fees

Author: SANTANU MITRA, WAYNE STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Bikki Jaggi, Rutgers, The State University of New Jersey
Talal Al-Hayale, University of Windsor
Mahmud Hossain, American University of Sharjah

The Materiality Principle In The Internal Controls Over Financial Reporting

Author: LUCA FORNACIARI, UNIVERSITY OF PARMA

EA = Empirical Archival

Co-Author: Stefano Azzali, University of Parma
Tatiana Mazza, University of Parma
Laura Trinchera, NEOMA Business School

Determinants Of Materiality Thresholds: Empirical Evidence From Auditor Reporting In The United Kingdom

Author: JOERG R.WERNER, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-Author: Elisabeth Klaes, Frankfurt School of Finance & Management

Session **AU-PS** . Day and Time: **Wednesday 29th April . 08:30-10:00**

AUPS13

Chair: Kam-Wah Lai

Room: Ness

The Determinants Of Combined Assurance Adoption: A Global Survey

Author: LOÏC DECAUX, CATHOLIC UNIVERSITY OF LOUVAIN

SU = Survey

Co-Author: Gerrit Sarens, Catholic University of Louvain

Risk Management For Voluntary Assurance Services? - A Provider'S Perspective On Sustainability Assurance

Author: JUERGEN ERNSTBERGER, TECHNICAL UNIVERSITY MUNICH

EA = Empirical Archival

Co-Author: Michael Stich, University of Erlangen Nuremberg

Maria Steinmeier, BMW Group

Internal Audit Quality: A Polysemous Notion? The Contrasted Viewpoints Of External Auditors, Audit Committee Members, Internal Auditors And The Institute Of Internal Auditors

Author: MELANIE ROUSSY, LAVAL UNIVERSITY

CF = Case/Field Study

Co-Author: Marion Brivot, Laval University

Session **AU-PS** . Day and Time: **Wednesday 29th April . 10:15-11:45**

AUPS01

Chair: William Dilla

Room: Morar

Private Lenders' Demand For Audit

Author: MARK ANTHONY CLATWORTHY, UNIVERSITY OF BRISTOL

EA = Empirical Archival

Co-Author: Richard Baylis, Cardiff University

Peter Burnap, Cardiff University

Mahmoud Gad, University Of Bristol

Chris Pong, Heriot Watt University

Audit Fees And Voluntary Audit

Author: DAVID HUGUET, UNIVERSITY OF VALENCIA

EA = Empirical Archival

Co-Author: Juan L. Gandía, University of Valencia

Signaling In Debt Contracting Via Voluntary Verification Of Timely Information

Author: SANDRA KATARINA KUKEC, GRAZ KARL-FRANZENS UNIVERSITY

AM = Analytical/Modelling

Co-Author: Sebastian Kronenberger, GRAZ KARL-FRANZENS UNIVERSITY

AUPS12

Chair: Annette Koehler

Room: Ness

Do School Ties Between Auditors And Client Executives Influence Audit Decisions?

Author: YUYAN GUAN, CITY UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Nancy Su, Hong Kong Polytechnic University

Donghui Wu, Chinese University of Hong Kong

Zhifeng Yang, City University of Hong Kong

Audit Partner Performance: A Network Perspective

Author: IREM TUNA, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Joanne Horton, University of Exeter

Anthony Wood, University of Exeter

Audit Firms As A Network Of Offices

Author: SCOTT SEAVEY, UNIVERSITY OF NEBRASKA-LINCOLN

EA = Empirical Archival

Co-Author: Tiffany Westfall, University of Nebraska-Lincoln

Session **AU-PS** . Day and Time: **Wednesday 29th April . 11:45-13:15**

AUPS02

Chair: Stella Fearnley

Room: Morar

Auditors' Materiality Judgments Under Integrated Reporting:

Author: WENDY GREEN, THE UNIVERSITY OF NEW SOUTH WALES EX = Experimental
Co-Author: Mandy Cheng, The University of New South Wales

Offsetting Misstatements: The Effect Of Client Pressure And Materiality On Auditors' Judgments

Author: MARTIN SCHMIDT, ESCP - EUROPE BUSINESS SCHOOL BERLIN EX = Experimental
Co-Author: William Messier, University of Nevada, Las Vegas and Norwegian School of Economics (NHH)

Fine Feathers Make A Fine Bird – Does Physical Appearance Influence Internal Auditors' Fraud-Risk Judgments?

Author: JOCHEN THEIS, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS EX = Experimental
Co-Author: Marc Eulerich, University of Duisburg-Essen
Meike Ramon, University of Glasgow

AUPS15

Chair: Thomas Loy

Room: Ness

Engagement Team Composition And Audit Quality

Author: CHRISTOPHE VAN LINDEN, K.U.LEUVEN EA = Empirical Archival

Audit Team Characteristics Matter: How Groups Of Individuals Determine Audit Quality

Author: MARA CAMERAN, BOCCONI UNIVERSITY EA = Empirical Archival
Co-Author: Angelo Ditillo, Università Bocconi
Angela KPettinicchio, Università Bocconi

Identifying Practices That May Reduce The Quality Of Government Audit – Evidence From Indonesia

Author: FIRDAUSAMYAR ASTON UNIVERSITY / ASTON BUSINESS SCHOOL CF = Case/Field Study
Co-Author: Margaret Woods, Aston University / Aston Business School
Alan Lowe, Aston University / Aston Business School

Session **AU-PS** . Day and Time: **Wednesday 29th April . 14:00-15:30**

AUPS16

Chair: Rebecca Martin

Room: Ness

Incentives And Audit Quality Of Individual Audit Partners

Author: EVA MARIA WÜHST, TECHNISCHE UNIVERSITÄT MÜNCHEN EA = Empirical Archival
Co-Author: Jürgen Ernstberger, Technische Universität München
Christopher Koch, Universität Mainz

Do Audit Firms Incentivise Auditors To Make Profit Or To Deliver High-Quality Audits? Empirical Evidence Based On The Agency Perspective Of Audit Partner Compensation Schemes.

Author: MARIE-LAURE VANDENHAUTE, FREE UNIVERSITY OF BRUSSELS EA = Empirical Archival
Co-Author: Diane Breesch, Free university of Brussels

Audit Committee Quality And Downward Auditor Changes

Author: YU-CHUN LIN, SHIH HSIN UNIVERSITY EA = Empirical Archival

AUPS20**Chair: Gary Monroe****Room: Morar****The Effect Of Auditor Industry Expertise On Merger And Acquisition Outcomes**

Author: SEUNG UK CHOI, KOREA UNIVERSITY

EA = Empirical Archival

Co-Author: Gil S. Bae, School of Business Korea University

Auditing Fair Value Measurements In The Real Estate Industry: Auditors' Response And The Role Of Industry Specialists

Author: YU-TING HSIEH, NATIONAL CHENG KUNG UNIVERSITY

EA = Empirical Archival

Co-Author: Chan-Jane Lin, National Taiwan University

Auditor Industry Specialization, Analyst Forecast Accuracy And Analyst Expertise

Author: AVA WU, THE UNIVERSITY OF SYDNEY

EA = Empirical Archival

Co-Author: Mark Wilson, The Australian National University

Session AU-PS . Day and Time: Wednesday 29th April . 15:45-17:15**AUPS04****Chair: Marcela Espinosa-Pike****Room: Morar****Mitigating The Dilution Effect Of Non-Diagnostic Information On Auditors' Judgments Using A Frequency Response Mode**

Author: NATALIA KOCHETOVA-KOZLOSKI, SAINT MARY'S UNIVERSITY

EX = Experimental

Co-Author: Aasmund Eilifsen, Norwegian School of Economics (NHH)
William F. Messier, Jr., University of Nevada, Las Vegas**Professional Skepticism And Belief Revision In Auditing**

Author: ANNETTE KOEHLER, DUISBURG & ESSEN UNIVERSITY, DUISBURG CAMPUS

EX = Experimental

Co-Author: Christopher Koch, Johannes Gutenberg University Mainz
Kristina Yankova, University of Duisburg-Essen**Pressures On Audit Partner's Negotiation Strategy And Decision Making**

Author: STEVEN SALTERIO, QUEEN'S UNIVERSITY

EX = Experimental

Co-Author: Christopher Koch, Mainz University

AUPS17**Chair: Mazlina Mat Zain****Room: Ness****Does Clients' Investment-Related Pressure Affect Audit Risk?**

Author: HAI WU, THE AUSTRALIAN NATIONAL UNIVERSITY

EA = Empirical Archival

Co-Author: Yangxin Yu, City University of Hong Kong

Non-Audit Services And Improvements In Clients' Operating Performance And Risk Management

Author: WILLIAM CICONTE, UNIVERSITY OF FLORIDA

EA = Empirical Archival

Co-Author: W. Robert Knechel, University of Florida
Michael Mayberry, University of Florida**Auditors' Response To Organized Labor In Client Firms**

Author: SIMON FUNG, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

Co-Author: Woo Jong Lee, The Hong Kong Polytechnic University
Bin Srinidhi, University of Texas at Arlington
Lixin (nancy) Su, The Hong Kong Polytechnic University

Session **AU-PS** . Day and Time: **Thursday 30th April . 08:30-10:00**

AUPS05

Chair: Nadine Funcke

Room: Morar

Auditors' And Specialists' Views About The Use Of Specialists During An Audit

Author: J. EFRIM BORITZ, UNIVERSITY OF WATERLOO

CF = Case/Field Study

Co-Author: Natalia Kochetova-Kozloski, St. Mary's University

Linda Robinson, University of Waterloo

Christopher Wong, University of Waterloo

Internal Audit: Is The Governance 'third Line Of Defense' Effective? An Exploratory Study Of Caes' Impression Management Techniques

Author: MICHELLE RODRIGUE, LAVAL UNIVERSITY

CF = Case/Field Study

Co-Author: Mélanie Roussy, Laval University

Internal Audit Quality: Insights From Audit Committees, Management And Internal Auditors

Author: ANDREW TROTMAN, NORTHEASTERN UNIVERSITY

CF = Case/Field Study

Co-Author: Keith Duncan, Bond University

AUPS18

Chair: William Messier

Room: Ness

Should Auditors Be Concerned About Pleasing The Client? An Examination Of Auditor Changes Subsequent To Earnings Revisions

Author: LINDA MYERS, UNIVERSITY OF ARKANSAS

EA = Empirical Archival

Co-Author: Jacob Haislip, Binghamton University

Susan Scholz, University of Kansas

Timothy Seidel, Utah State University

When Auditors Say "no", Does The Market Listen?

Author: DONGHUI WU, THE CHINESE UNIVERSITY OF HONG KONG

EA = Empirical Archival

Co-Author: Shimin Chen, China Europe International Business School

Bingbing Hu, Hong Kong Baptist University

Auditor Ratification And Shareholders' Perception Of Financial Reporting Quality

Author: JACOB JUSTUS LEIDNER, UNIVERSITY OF WÜRZBURG

EA = Empirical Archival

Co-Author: Sven Hörner, University of Würzburg

Session **AU-PS** . Day and Time: **Thursday 30th April . 10:15-11:45**

AUPS10

Chair: Pamela Kent

Room: Morar

Multiple Supervisors In Audit: Fairness And The Many-To-One Performance Appraisal Environment

Author: REBECCA MARTIN, VRIJE UNIVERSITEIT BRUSSEL

SU = Survey

Co-Author: Marcia Simmering Dickerson, Louisiana Tech University

Keeping Junior Auditors Motivated And Learning-Oriented: The Role Of Behavioral Integrity Of The Team Leader

Author: SOFIE VANDENBOGAERDE, TILBURG UNIVERSITY

SU = Survey

Co-Author: Bart Dierynck, Tilburg University

Who Makes It To The Top? – Determinants Of Career Success In The Auditing Profession

Author: BENEDIKT DOWNAR, MUNICH UNIVERSITY OF TECHNOLOGY EA = Empirical Archival
Co-Author: Jürgen Ernstberger, MUNICH UNIVERSITY OF TECHNOLOGY
Christopher Koch, JOHANNES GUTENBERG UNIVERSITY MAINZ

AUPS19

Chair: Santanu Mitra

Room: Ness

Time Pressure, Training Activities And Dysfunctional Auditor Behaviour: Evidence From Small Audit Firms

Author: TOBIAS SVANSTRÖM, UMEA UNIVERSITY / UMEA SCHOOL OF BUSINESS AND ECONOMICS SU = Survey

Efficiency, Quality And Competitiveness In The Audit Industry. No Country For Old Men?

Author: DIEGO PRIOR JIMENEZ, UNIVERSITAT AUTONOMA DE BARCELONA EA = Empirical Archival
Co-Author: Stefan Sundgren, University of Vaasa

The Effect Of The Auditor's Portfolio Structure On Auditing Efficiency

Author: AHMED ABDEL-MEGUID, THE AMERICAN UNIVERSITY IN CAIRO EA = Empirical Archival

Session AU-PS . Day and Time: Thursday 30th April . 11:45-13:15

AUPS03

Chair: Marc Eulerich

Room: Ness

The Impact Of Audit Committee Characteristics On The Internal Audit Conformance With International Standards For The Professional Practice Of Internal Auditing

Author: Abdulaziz Alzeban, KING ABDULAZIZ UNIVERSITY SU = Survey

Internal Audit Function Quality And The Financial Reporting Process – Results Of A Survey On German Listed Companies

Author: SEBASTIAN KOCH, GOETHE UNIVERSITY SU = Survey
Co-Author: Marius Gros, Goethe University
Christoph Wallek, Goethe University

An Understanding Of The Differences Between Internal And External Auditors In Obtaining Information About Internal Control Weaknesses

Author: IAN BURT, NIAGARA UNIVERSITY EX = Experimental

AUPS07

Chair: Mohamed Hegazy

Room: Morar

Comparing Financial And Tax Audit Regimes: Auditors' Professional Scepticism, Auditor-Client Relationships, And Audit Evidence, Efficiency And Quality

Author: EWALD ASCHAUER, LINZ JOHANNES KEPLER UNIVERSITY SU = Survey
Co-Author: Nonna Martinov-Bennie, Macquarie University
Maria Cadiz Dyball, University of Sydney

Investigating The Impact Of Organisational Culture And Audit Personnel Characteristics On Dysfunctional Audit Behaviour

Author: PETER J. BALDACCHINO, UNIVERSITY OF MALTA SU = Survey
Co-Author: Norbert Tabone, UNIVERSITY OF MALTA
Frank Bezzina, UNIVERSITY OF MALTA

Justine Agius, UNIVERSITY OF MALTA

Organization Culture And Well-Being Of Swedish Auditors

Author: SVEN-OLOF YRJÖ COLLIN, LINNEAUS UNIVERSITY SU = Survey
Co-Author: Timurs Umans, Kristianstad University/Linnaeus University
Pernilla Broberg, Kristianstad University/Linköping University
Sofie Nilsson, Kristianstad University
Emma Olsson, Kristianstad University

Session AU-PS . Day and Time: Thursday 30th April . 14:00-15:30

AUPS08

Chair: Sebastian Hoffmann

Room: Morar

Exploring Compliance And Convergence Of Auditor Commitments To Professional Values: A Contextual Analysis

Author: THOMAS CARRINGTON, UPPSALA UNIVERSITY SU = Survey
Co-Author: Tobias Johansson, Örebro University
Gustav Johed, Stockholm Business School
Peter Öhman, Mid Sweden University

The Influence Of Experience On Auditors' Professional Values

Author: MARCELA ESPINOSA-PIKE, UNIVERSITY OF THE BASQUE COUNTRY SU = Survey
Co-Author: Itaso Barrainkua, University of the Basque Country UPV/EHU

Perceived Responsibility To Act: An Investigation Of Auditors' Willingness To Detect Fraud In The Uae

Author: SAWSAN HALBOUNI, UNIVERSITY OF SHARJAH SU = Survey

AUPS21

Chair: Linda Myers

Room: Ness

Determinants Of Auditor-Client Retention Decisions: An Empirical Analysis

Author: LI BROOKS, WASHINGTON STATE UNIVERSITY EA = Empirical Archival
Co-Author: Susan Gill, Washington State University
Bernard Wong-On-Wing, Washington State University

What Are The Drivers Of Audit Quality After An Auditor Change? European Evidence From Voluntary And Mandatory Auditor Switches

Author: ULF MOHRMANN, KONSTANZ UNIVERSITY EA = Empirical Archival

How The Split-Share Structure Reform And Cross-Listing Influence Audit Fees In China?

Author: HSIAOWEN WANG, NATIONAL CENTRAL UNIVERSITY EA = Empirical Archival

Session AU-PS . Day and Time: Thursday 30th April . 15:30-17:00

AUPS09

Chair: Asad Kausar

Room: Morar

What Drives The Voluntary Audit Adoption In Small German Companies?

Author: ANDREAS WEIK, UNIVERSITY OF BAMBERG SU = Survey
Co-Author: Brigitte Eierle, University of Bamberg
Hannu Ojala, Aalto University School of Economics

What Turns The Taxman On? The Effect Of Tax Aggressiveness And Voluntary Audit On Adjustments To The Tax Returns Of Private Companies

Author: HANNU OJALA, AALTO UNIVERSITY SCHOOL OF BUSINESS EA = Empirical Archival
Co-Author: Juha Kinnunen, Aalto University
Lasse Niemi, Aalto University
Pontus Troberg, Hanken School of Economics
Jill Collis, Brunel University

Capital Raising And Demand For Auditing In Private And Public Firms

Author: WEN HUA SHARPE, DEAKIN UNIVERSITY EA = Empirical Archival
Co-Author: Peter Carey, Deakin University
John Zhang, Deakin University

AUPS22

Chair: Elewechi Okike

Room: Ness

Accountant Quality: Evidence From LinkedIn

Author: JOHN BARRIOS, UNIVERSITY OF MIAMI EA = Empirical Archival

Audit Partner Experiences And Audit Quality

Author: JOOST VAN BUUREN, NYENRODE UNIVERSITY EA = Empirical Archival
Co-Author: Monika Causholli, University of Kentucky

The Determinants Of Auditors' Length Of Stay In Their Initial Audit Firm: An Empirical Study For The Belgian Audit Profession

Author: STEENACKERS KELLY, VRIJE UNIVERSITEIT BRUSSEL SU = Survey
Co-Author: Diane Breesch, Vrije Universiteit Brussel

Session **AU-RF** . Day and Time: **Tuesday 28th April . 15:30-17:00**

AURF02

Chair: Aileen Pierce

Room: Katrine

Auditing And Private Capital Formation: A Field Study

Author: ADAM ESPLIN, UNIVERSITY OF ALBERTA
Co-Author: Karim Jamal, University of Alberta
Shyam Sunder, Yale University

CF = Case / Field Study

The It Auditor Function On Financial Statement And Integrated Audits: Description Of Practice And Avenues For Future Research

Author: CASSANDRA ESTEP, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN
Co-Author: Tim Bauer, University of Illinois at Urbana-Champaign

CF = Case / Field Study

Internal Auditor As A Second Order Observer: A Need To Identify And Assess Risks Within Organizations

Author: FREDERIC GAUTIER, PARIS X NANTERRE UNIVERSITY
Co-Author: Coskun Cakar, Université Paris Ouest

CF = Case / Field Study

Timing Of Auditor Switches

Author: YAOU ZHOU, DREXEL UNIVERSITY
Co-Author: Hiu Lam Choy, Drexel University

EA = Empirical Archival

The Influence Of Public Interest Commitment, Rule Orientation And Organizational Ethical Culture On Spanish Auditors' Ethical Decisions

Author: ITSASO BARRAINKUA AROZTEGI, UNIVERSITY OF THE BASQUE COUNTRY
Co-Author: Marcela Espinosa-Pike, University of the Basque Country

EA = Empirical Archival

Session **AU-RF** . Day and Time: **Tuesday 28th April . 17:00-18:30**

AURF06

Chair: Caren Schelleman

Room: Katrine

The Provision Of Non- Audit Services And Audit Fees: Does Sourcing Arrangement Of Internal Audit Matters?

Author: MAZLINA MAT ZAIN, MULTIMEDIA UNIVERSITY
Co-Author: Effiezal Aswadi Abdul Wahab, Curtin University of Technology
Willie. E.Gist, Ohio University

EA = Empirical Archival

The Contents Of Assurance Statements For Sustainability Reports And Information Asymmetry

Author: CHRISTIAN OTT, EUROPEAN UNIVERSITY VIADRINA
Co-Author: Stephan Fuhrmann, Technische Universität Dresden
Thomas Guenther, Technische Universität Dresden
Lisa Looks, Technische Universität Dresden

EA = Empirical Archival

The Effects Of The Mandatory Audit Partner Rotation On Audit Quality In Korea: Focused On The Impact Of Regulatory Change

Author: MOON KICHUNG, THE UNIVERSITY OF SUWON
Co-Author: Yeon Hee Park, Kongju National University

EA = Empirical Archival

Scientific Auditors

Author: MARTIN PROTT, TECHNISCHE UNIVERSITÄT MÜNCHEN
Co-Author: Juergen Ernstberger, Technische Universität München
Christopher Koch, Universität Mainz

EA = Empirical Archival

Non Audit Services, Audit Quality And Enforcement – Evidence From German Enforcement Examinations

Author: MARIUS GROS, GOETHE UNIVERSITY

EA = Empirical Archival

Session AU-RF . Day and Time: Wednesday 29th April . 08:30-10:00

AURF04

Chair: Alain Schatt

Room: Katrine

You Are What You Do. Investigating The Role Of Auditors In Practice

Author: MARCO GIULIANI, UNIVERSITÀ POLITECNICA DELLE MARCHE

CF = Case / Field Study

Co-Author: Federica De Santis, Università' Politecnica Delle Marche

The Big-4 Premium And Its Roots And Implications On The German Audit Market

Author: JOHANNES GÜNTHER, UNIVERSITY OF WÜRZBURG

EA = Empirical Archival

Co-Author: Philipp Joha, University of Wuerzburg

Client Mergers, Audit Fee Pricing And Audit Opinion

Author: QIANG GUO, UNIVERSITY OF SOUTHERN DENMARK

EA = Empirical Archival

Mandatory Auditor Rotation And Audit Quality—from The Aspect Of Auditor Industry Specialization

Author: LI-JEN HE, ASIA UNIVERSITY TAIWAN

EA = Empirical Archival

Co-Author: Chen-Lung Chin, National Chengchi University

Hsiang-Tsai Chiang, Feng Chia University

The Stock Market Reaction To Audit Failure: An Individual Auditor And Firm Level Analysis

Author: YUSHUN HUNG, FU JEN CATHOLIC UNIVERSITY

EA = Empirical Archival

Co-Author: Sin-Hui Yen, Tamkang University

Session AU-RF . Day and Time: Wednesday 29th April . 10:15-11:45

AURF05

Chair: Melanie Roussy

Room: Katrine

Audit Fees And The Salience Of Financial Crisis - Evidence From Slovenia

Author: ALEKSANDER IGLIČAR, UNIVERSITY OF LJUBLJANA

EA = Empirical Archival

Co-Author: Maja Zaman Groff, UNIVERSITY OF LJUBLJANA FACULTY OF ECONOMICS

Domen Trobec, UNIVERSITY OF LJUBLJANA FACULTY OF ECONOMICS

Further Evidence On The Effect Of Regulation On The Exit Of Small Auditors From The Audit Market And Resulting Audit Quality

Author: ALICIA JIANG, THE AUSTRALIAN NATIONAL UNIVERSITY

EA = Empirical Archival

Co-Author: Neil Fargher, The Australian National University

Yangxin Yu, City University of Hong Kong

Auditor-Provided Financial Information System Design And Implementation Services, Audit Report Lag And Audit Quality

Author: KAM-WAH LAI, THE HONG KONG POLYTECHNIC UNIVERSITY

EA = Empirical Archival

The Interrelationships of Audit Quality Outcome Measures: An Analysis on Individual Auditor Level

Author: ERKKI K. LAITINEN UNIVERSITY OF VAASA

EA = Empirical Archival

Improving Audit Quality Through Auditor Mergers

Author: YINGFA LU, UNIVERSITY OF BRISTOL

EA = Empirical Archival

Session AU-RF . Day and Time: Wednesday 29th April . 11:45-13:15

AURF03

Chair: Kenneth Reichelt

Room: Katrine

Board Of Directors Effectiveness, Audit Committee Effectiveness And The Change In Audit Quality: Evidence From Gcc Region

Author: EHSAN SALEH AL-MOATAZ, UMM AL-QURA UNIVERSITY

EA = Empirical Archival

Co-Author: Khaled Aljaaidi Hadhramout, University of Science and Technology – Yemen
Shamharir Abidin, Universiti Utara Malaysia

Auditor Choice, Cost Of Debt, Earnings Management In Private Firms

Author: STEFANO AZZALI, UNIVERSITY OF PARMA

EA = Empirical Archival

Co-Author: Tatiana Mazza, Parma University

Is Auditor Independence Really Compromised By The Magnitude Of Audit Fees? Evidence From The Spanish Context

Author: ESTIBALIZ BIEDMA LOPEZ, UNIVERSITY OF CÁDIZ

EA = Empirical Archival

Co-Author: Andres Guiral, Yonsei University
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The Role Of Independent Non-Executives In The Uk Audit Firms' Governance

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Mandatory Audit Firm Rotation And Effects On Pricing, Quality, And Auditor Industry Expertise In Italy

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Session AU-RF . Day and Time: Wednesday 29th April . 14:00-15:30

AURF07

Chair: Martin Schmidt

Room: Katrine

Audit Quality Effect On Audit Opinion Under A Recessive Environment

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Do It Yourself: The Accounting Profession Shaping Transition In Germany

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Economic Consequences Of Auditor Choice For Nonprofit Organizations: An Empirical Analysis

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Big 4 Versus Non-Big 4 Audit Quality: Evidence From China

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Modernity, Knowledge And Appearance: Professional Socialization In The Aftermath Of German Reunification

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Partnership Law And Its Spawn: Did It Deliver On Its Promises?

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Session AU-RF . Day and Time: Thursday 30th April . 10:15-11:45**AURF08****Chair: Scott Seavey****Room: Katrine****The Accountant, The Entrepreneur And The Public Function**

Author: SYTSE DUIVERMAN, TILBURG UNIVERSITY EX = Experimental

Risk Preference, Audit Effort And Audit Fee: An Experimental Investigation Of The Auditor And Investor's Perspectives

Author: SABINE GRASCHITZ, UNIVERSITY OF INNSBRUCK EX = Experimental

Audit Quality Control Measures: A Practical Investigation

Author: MOHAMED HEGAZY, THE AMERICAN UNIVERSITY IN CAIRO EX = Experimental
Co-Author: Ibrahim Hegazy, Faculty of Commerce -Cairo University
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An Experimental Investigation Of Auditor Liability And Client Rejection

Author: TATSUHIKO KATO, MEIJI UNIVERSITY EX = Experimental

Risky Business In Auditing. An Empirical Analysis Of The Concept Of Materiality.

Author: DIANE BREESCH, VRIJE UNIVERSITEIT BRUSSEL EX = Experimental

Session AU-RF . Day and Time: Thursday 30th April . 14:00-15:30**AURF01****Chair: Jeff Payne****Room: Katrine****Ethical Positions Influencing Boundary Span Between Board/ceo And Internal Audit Reporting**

Author: SALEM MESFER AL FAYI, THE UNIVERSITY OF HULL AM = Analytical / Modelling
Co-Author: Waymond Rodgers, University of Hull/ University of Texas, El Paso
Salem Al Fayi, University of Hull; UK

The Medium Is The Message: An Update To The Theory Of Continuous Assurance

Author: MICHAEL ALLES, RUTGERS UNIVERSITY AM = Analytical / Modelling
Co-Author: Glen Gray, California State University, Northridge

Auditor Independence: A Matter Of Trust

Author: JAMES GAA, UNIVERSITY OF ALBERTA AM = Analytical / Modelling
Co-Author: Jim Staihar, University of Maryland - College Park

A Research Agenda For Analyzing The Potential Roles And Issues Of Big Data In Auditing

Author: GLEN GRAY, CALIFORNIA STATE UNIVERSITY, NORTHRIDGE AM = Analytical / Modelling

Co-Author: Michael Alles, Rutgers Business School

Financial Experts And The Impact On The Role And Authority Of Audit Committees In Relation To Audit And Financial Reporting Quality, An Analysis Of The Us, Uk And Germany

Author: MOHAMED MUSA, THE UNIVERSITY OF HULL

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