9.30-21.30 Friday, June 19 2015 7.30-8.20 8.20-8.30 8.20-8.30 Second Wright, Northeastern University S.30-10.00 Plenary Session Determinants and Indicators of Audit Quality Chair: Jean C Bedard, Bentey University Jee Carcello, University of Teanessee Greg Jons, Public Company Accounting Oversight Board Jim Liddy, Vice Chair Audit KPMG Chris McWilton, AC Chair Nortek and COO Mastercard 0.00-10.30 0.00-10.30 Output Session 1.1: Audit Pricing Session 1.1: Audit Pricing Session 1.1: Audit Pricing Session 1.2: Critical (Key) Audit Matter The Impact of Mandatory Audit Fee Disclosure on Frice Competition in the Audit Market Liesbeth Averhals KU Leuven Marleen Wilklexes KU Leuven Marleen Wilklexes KU Leuven Does the Audit Market Price Big 4 Experience in Non-Big 4 Firms? Aleksandra Zimmerman Case Western Reserve University Do Auditors Respond to Unique Characteristics of Individual Excentives? Evidence from Audit Pricing Decisions Do Auditors Respond to Unique Characteristics of Individual Excentives? Evidence from Audit Pricing Decisions Do Auditors Respond to Unique Characteristics of Individual Excentives? Evidence from Audit Pricing Decisions Naryas Techonological University Naryas Techonological University Commenter Endenological University Commenter Endenological University Commenter Endenological University Commenter Endenological University Commenter Endenological University Commenter Endenological Uni			ry Program June 18 2015	
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7.30-8.20       Registration         8.20-8.30       Opening and Words of Welcome Ken Trotman, UNSW Australia Arnold Wright, Northeastern University         8.30-10.00       Plenary Session         3.30-10.00       Concurrent Session         3.30-10.00       Morning Tea         0.00-10.30       Morning Tea         0.30-12.00       Concurrent Sessions         3.30-12.00       Session 1.1: Audit Pricing Resident Market Pricing Resident Market Price Big 4 Experience in Non-Big 4 Firms?         Aleksandra Zimmerman Case Western Reserve University       The University of Teas at Austin Jaiane Schmidt         D		кесерион		
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8.30–10.00       Plenary Session         8.30–10.00       Determinants and Indicators of Audit Quality         Chair: Jean C Bedard, Bentley University       Joe Carcello, University of Tennessee         Greg Jonas, Public Company Accounting Oversight Board       Jim Liddy, Vice Chair Audit KPMG         Chris MeWilton, AC Chair Nortek and COO Mastercard       Intermediation of the Audit Market         10.00–10.30       Morning Tea         10.00–10.30       Concurrent Sessions         Session 1.1: Audit Pricing         Session 1.2: Critical (Key) Audit Matter         on Price Competition in the Audit Market         Liesbeth Averhals       The Impact of a Judgment Rule and Critical.         Marleen Wilkekens       KU Leuven         KU Leuven       The Moderraing Role of Legal Knowledg         KU Leuven       University of Illinois at Urbana-Champaig         Marke Price Big 4 Experience       In Non-Big 4 Firms?         Aleksandra Zimmerman       Case Western Reserve University       The University of Texas at Austin         Case Western Reserve University       The University of Texas at Austin       Streen Kachenieer         The University of Texas at Austin       Laime Schmidt       The University of Texas at Austin         Does the Audit Market Price Big 4 Experience       In Mutter Standard and A       Commu	0.20 0.50			
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Chair: Jean C Bedard, Bentley University         Joe Carcello, University of Tennessee         Greg Jonas, Public Company Accounting Oversight Board         Jim Liddy, Vice Chair Audit KPMG         Chris McWilton, AC Chair Nortek and COO Mastercard         0.00–10.30         Morning Tea         0.30–12.00         Concurrent Sessions         Session 1.1: Audit Pricing         Session 1.2: Critical (Key) Audit Matter         on Price Competition in the Audit Market         Liesbeth Averhals         KU Leuven         KU Leuven         Marteen Wilekens         KU Leuven         Marteen Wilekens         KU Leuven         Case Western Reserve University         Does the Audit Market Price Big 4 Experience in Non-Big 4 Firms?         Aleksandra Zimmerman         Case Western Reserve University         Case Western Reserve University         John Lauck         Virginia Tech         Joseph Rakestraw         Virginia Tech         Sarah Stein	8.30–10.00	Plenary Session		
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2.00–13.30 Lunch and Plenary	2 00 12 20			

13.30-15.00	Concurrent Sessions	
	Session 2.1: Corporate Governance	Session 2.2: Professional Skepticism
	If the Audit Committee Speaks, does the Board	Motivating Auditor Skepticism
	Listen? Interdependencies between the Audit	Kathryn Kadous
	Committee and the Rest of the Board	Emory University
	Mathijs van Peteghem	Dan Zhou
	KU Leuven	Emory University
	Liesbeth Bruynseels	
	KU Leuven	
	Ann Gaeremynck	
	KU Leuven	
	Are All Outside Directors Independent? An	Professional Skepticism and Belief Revision in Auditing
	Investigation of the Compliant Director Market	Christopher Koch
	Mark Peecher	Johannes Gutenberg University Mainz
	University of Illinois at Urbana-Champaign	Annette Köhler
	Stephen Rowe	University of Duisburg-Essen
	Tulane University	Kristina Yankova
	Padmakumar Sivadasan Tulane University	University of Duisburg-Essen
	The Association between Audit Committee Chair	Recognition and Control of Professional Skepticism in
	Characteristics and Financial Reporting Process	Big 4 and Non-Big 4 Audit Firms
	Liesbeth Bruynseels	Robert Knechel
	KU Leuven	University of Florida
	Ganesh Krishnamoorthy	Amin Sofla
	Northeastern University	Umea University
	Arnold Wright	Tobias Svanstrom
	Northeastern University	Umea University
15.00–15.30	Afte	ernoon Tea
15.30-17.00	Concu	rrent Sessions
	Session 3.1: Financial Institutions and Institutional Investors	Session 3.2: Financial Reporting Issues–Impact on Auditors
	Voluntary Audits and Bank Failure: Do	The Impact of Principles versus Rules Accounting
	financial Statement Audits Constrain Excessive	Standards and Task Subjectivity on Auditor Reporting
	Risk Taking?	Judgments and Negotiation Tactics
	Jane Barton	Helen Brown-Liburd
	Indiana University	Rutgers Business School
	Leslie Hodder	Danielle Lombardi
	Indiana University	Villanova University
	Marcy Shepardson	Arnold Wright
	Indiana University	Northeastern University
		Sally Wright
		University of Massachusetts Boston

	The Role of Institutional Investors in the Market Reaction to Going Concern Audit Reports Steven Kaplan Arizona State University Michael Mowchan Arizona State University Eric Weisbrod University of Miami	Internal Auditors' Perceptions of the Likelihood of Accrual-Based vs. Real Earnings Management Dereck Barr-Pulliam University of Wisconsin - Madison
	Audit Firm Tenure, Bank Complexity and Financial Reporting Quality Brian Bratten University of Kentucky Monika Causholli University of Kentucky Thomas Omer University of Nebraska-Lincoln	The Gap between Auditing Experts' Performance and Regulatory Expectations when Auditing Complex Estimates and Fair Value Measurements: Causes and Potential Solutions Steven Glover Brigham Young University Mark Taylor Case Western Reserve University Yi-Jing Wu Case Western Reserve University
17.30		sey of Boston harbor dinner cruise
	Saturday, June 20 2015	
7.30–8.30	Quality Control In Audit Firms: Do Auditors Learn from Going Concern Errors? Jaehan Ahn, University of Oklahoma Kevan Jensen, University of Oklahoma The Effect of National Culture on Auditor-in-charge Involvement Olof Bik, Nyenrode Business University	
	Jaehan Ahn, Un Kevan Jensen, U <i>The Effect of National Culture</i> Olof Bik, Nyenro	niversity of Oklahoma University of Oklahoma e on Auditor-in-charge Involvement ode Business University
	Jaehan Ahn, Un Kevan Jensen, U <i>The Effect of National Culture</i> Olof Bik, Nyenro Reggy Hooghiemstr	niversity of Oklahoma Jniversity of Oklahoma e on Auditor-in-charge Involvement
	Jaehan Ahn, Un Kevan Jensen, U <i>The Effect of National Culture</i> Olof Bik, Nyenro Reggy Hooghiemstr <i>The Effects of Audit Partner Profit Sharing on Aud</i>	niversity of Oklahoma University of Oklahoma e on Auditor-in-charge Involvement ode Business University a, University of Groningen
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	Jaehan Ahn, Un Kevan Jensen, U <i>The Effect of National Culture</i> Olof Bik, Nyenro Reggy Hooghiemstr <i>The Effects of Audit Partner Profit Sharing on Aud</i> Herman van Brenk, N <i>Audit Partner Exper</i> Joost van Buuren, Ny Monika Causholli <i>The Informative Value of the Auditors' Going-Concer</i> <i>Inter</i>	niversity of Oklahoma University of Oklahoma e on Auditor-in-charge Involvement ode Business University a, University of Groningen lit Quality and Environmental Moderators Affecting This Link Iyenrode Business University riences and Audit Quality yenrode Business University
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	Effects of Audit Partners on Clients' Business Risk Disclosure         Hyonok Kim, Tokyo Keizai University         Hironori Fukukawa, Hitotsubashi University         The Effects of Donor Pressure and Strength of Governance on Nonprofit Auditors' Assessments of Progressure and Strength of Governance on Nonprofit Auditors' Assessments of Progressure and Strength of Governance on Nonprofit Auditors' Assessments of Progressure and Strength of Governance on Nonprofit Auditors' Assessments of Progressure and Strength of Governance on Nonprofit Auditors' Assessments of Progressure and State University         John Lauck, Virginia Polytechnic Institute and State University         Sudip Bhattacharjee, Virginia Polytechnic Institute and State University         PCAOB International Inspections: Are Global Audit Firm Networks Effective in Mitigating Quality Con Deficiencies?         Ashna Prasad, UNSW Australia         The Effect of Legal Environment and Corporate Governance on the Decision to Assure and Assurance Pro Choice: Evidence from the GHG Assurance Market Shan Zhou, University of Sydney         Economic Consequences of PCAOB Inspections: Impact on Information Asymmetry over Time Lei Zou, Maastricht University Ann Vanstraelen, Maastricht University Patrick Vorst, Maastricht University	
8.30-10.00	0 Concurrent Sessions	
8.50-10.00	Session 4.1: Impact of Auditor Compensation and Type	Session 4.2: Auditor/Management Interactions
	Audit Contract Types and Audit Quality         Klaus Henselmann         University of Erlangen-Nuremberg         Michael Stich         University of Erlangen-Nuremberg         Nadine Winkler         University of Erlangen-Nuremberg	Can Auditors Detect Deceptive Discussions during Earnings Conference Calls? Jessen Hobson University of Illinois at Urbana-Champaign William Mayew Duke University Mark Peecher University of Illinois at Urbana-Champaign Mohan Venkatachalam Duke University
	Scientific Auditors Jürgen Ernstberger Technische Universität München Christopher Koch Johannes Gutenberg University Mainz Martin Prott Technische Universität München	How Management's Expressions of Confidence Influence Audit Judgment Sanaz Aghazadeh Lehigh University Jennifer Joe University of Delaware
	How Do Audit Firms' Compensation Policies Affect Audit Quality? Jürgen Ernstberger Technische Universität München Christopher Koch Johannes Gutenberg University Mainz Eva Maria Wuehst Technische Universität München	Coordination and Communication Challenges in Global Groups Audits Denise Hanes Downey Villanova University Jean C Bedard Bentley University

10.00-10.30	Mori	ning Tea	
10.30–12.00	Concurrent Sessions		
	Session 5.1: Regulatory Influences	Session 5.2: Use of Specialists and Consultants	
	<i>Regulatory Oversight and Audits in Capital Markets</i> Minlei Ye	Specialists or Colleagues: Who Do Auditors Listen To?	
	University of Toronto	Brian Fitzgerald	
	<b>Dan Simunic</b>	Northeastern University	
	University of British Columbia		
	Auditor Reporting Incentives and Proximity to SEC Offices	Determinants of Consultant Opinions in Audit Qualit Control Consultations: The Effects of Consultants'	
	Mark DeFond	Status Motives, Specialized Knowledge, and Decision	
	University of Southern California	Authority	
	Jere Francis	Robert Knechel	
	University of Missouri-Columbia	University of Florida	
	Nicholas Hallman	Justin Leiby	
	University of Missouri-Columbia	University of Florida	
	Audit Committee Influence on Audit Firm	Auditors' and Specialists' Views about the Use of	
	Selection, Retention, Efficiency, and Fees	Specialists during an Audit	
	Brant Christensen	Efrim Boritz	
	Texas A&M University	University of Waterloo	
	Thomas Omer	Natalia Kochetova-Kozloski	
	University of Nebraska-Lincoln	St. Mary's University	
	Marjorie Shelley	Linda Robinson	
	University of Nebraska-Lincoln	University of Waterloo	
	Paul Wong	Christopher Wong	
	Texas A&M University	University of Waterloo	
2.00-13.00	L	unch	
13.00–14.30	Concurrent Sessions		
	Session 6.1: Auditor Reporting	Session 6.2: External Influence on Audit Practice	
	Are Voluntary Internal Controls-related Audit	The Effect of Audit Regulation on Staffing Decision	
	<b>Report</b> Disclosures Informative in IPOs?	Carlin Dowling	
	Keith Czerney	University of Melbourne	
	University of Illinois at Urbana-Champaign	Robert Knechel	
		University of Florida	
		Robyn Moroney	
		Monash University	

	Consequences of Changing the Auditor's Report: Early Evidence from the U.K. Elizabeth Gutierrez Florida International University Miguel Minutti-Meza University of Miami Kay Tatum University of Miami Maria Vulcheva Florida International University	Increasing the Relevance of Corporate Social Responsibility Reporting through Reporting Enhancements and Stakeholder-Centric Assurance Jonathan Grenier Miami University James Bierstaker Villanova University Brian Ballou Miami University Dan Heitger Miami University
	The Informative Value of Auditors' Going concern Emphasis of Matter: Evidence from a Quasi- Natural Experiment Jean Bédard Université Laval Carl Brousseau Université Laval Ann Vanstraelen Maastricht University	Audit Review: Aligning the Supervisor's Approach and the Subordinate's Feedback Orientation Lindsay Andiola Bentley University Jean C Bedard Bentley University
14.30-15.00	Afterr	loon Tea
15.00–16.30	Plenary Session         Audit Reporting Model         Chair: Ted Mock, University of California, Riverside         Roger Simnett         UNSW Australia         Cindy Fornelli         Centre for Audit Quality         Arnold Schilder         Chair of the International Auditing and Assurance Standards Board         Marty Baumann         Public Company Accounting Oversight Board	
16.30–16.45	Closing and Invitation to ISAR 2016 in Singapore Ganesh Krishnamoorthy, Northeastern University Roger Simnett, UNSW Australia Terence Ng, Nanyang Technological University	