**ISAR 2018**
**Maastricht, the Netherlands**
**June 7 - 8, 2018**

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<th><strong>Wednesday 6 June 2018</strong></th>
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<tr>
<td>16.00-18.00 hrs</td>
<td>Early registration</td>
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<td>17.30-19.30 hrs</td>
<td>Welcome reception</td>
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<td>Sponsored by Audit Analytics</td>
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<td>Crowne Plaza hotel</td>
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<td>Grand Café Maastricht Soiron</td>
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<tr>
<th><strong>Thursday 7 June 2018</strong></th>
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<tr>
<td>8.00-8.30 hrs</td>
<td>Registration</td>
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<tr>
<td>8.30-8.45 hrs</td>
<td>Opening and Words of welcome</td>
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<td></td>
<td>Céramique 1 &amp; 2</td>
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<tr>
<td></td>
<td>Ann Vanstraalen (Maastricht University)</td>
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<td></td>
<td>Rianne Letschert (Rector magnificus, Maastricht University)</td>
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<td>Ken Trotman (UNSW Sydney)</td>
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<tr>
<td>8.45-10.30 hrs</td>
<td>Plenary session</td>
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<td>Data analytics</td>
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<td>Céramique 1 &amp; 2</td>
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<td></td>
<td>Chair: Roger Simnett (UNSW Sydney)</td>
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<tr>
<td></td>
<td>Speakers: Arnold Schilder (IAASB), Tina Carpenter (University of Georgia), Mieke Jans (University of Hasselt), Peter Eimers (PwC and Free University Amsterdam).</td>
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<tr>
<td></td>
<td>The Data Analytics Transformation: Evidence from auditors, CFOs, and Standard-Setters</td>
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<tr>
<td>10.30-11.00 hrs</td>
<td>Break</td>
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<tr>
<td>11.00-12:30 hrs</td>
<td>Concurrent Sessions</td>
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<tr>
<td>Session 1a: Professional skepticism</td>
<td>Session 1b: Audit market structure</td>
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<tr>
<td>Room: Céramique 1&amp;2</td>
<td>Room: Céramique 3</td>
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<tr>
<td>Chair: Ken Trotman</td>
<td>Chair: Marleen Willekens</td>
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<tr>
<td>UNSW Sydney</td>
<td>KU Leuven</td>
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<tr>
<td>Root Cause Analysis and its Effect on Auditor Skepticism and Judgment in an Integrated Audit</td>
<td>Out of Sight, Out of Mind: Does Audit Partner Proximity to Clients Matter?</td>
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<tr>
<td>Marcus Doxey*</td>
<td>Jere Francis*</td>
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<tr>
<td>University of Alabama</td>
<td>University of Missouri-Columbia</td>
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<tr>
<td>Troy Pollard</td>
<td>Nargess Golshan</td>
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<td>University of Alabama</td>
<td>University of Missouri-Columbia</td>
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<tr>
<td>Todd DeZoort</td>
<td>Nicholas Hallman</td>
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<tr>
<td>University of Alabama</td>
<td>University of Texas at Austin</td>
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<tr>
<td>Session 1c: Auditors and corporate governance</td>
<td>Looking the Part: Does Audit Committee Expertise Reduce the Influence of Superficial Appearances in Auditor Selection and Compensation Decisions?</td>
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<tr>
<td>Room: Bordeaux</td>
<td>Matthew Baugh</td>
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<tr>
<td>Chair: Rogier Deumes</td>
<td>Arizona State University</td>
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<tr>
<td>Maastricht University</td>
<td>Nicholas Hallman*</td>
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<tr>
<td>Nicholas Hallman</td>
<td>University of Texas at Austin</td>
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<td>Steven Kachelmeier</td>
<td>University of Texas at Austin</td>
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* Presenting author(s)
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<tr>
<td><strong>Developing Auditors' Professional Skepticism: The Effect of Workplace Learning on Audit Quality</strong></td>
<td><strong>The Effect of Audit Industry Structure Change on Audit Pricing: Evidence from China</strong></td>
<td><strong>To Share or Not to Share: The Importance of Peer Firm Similarity to Auditor Choice</strong></td>
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<tr>
<td>Therese Grohnert* Maastricht University</td>
<td>Lina (Zixuan) Li* University of Auckland</td>
<td>Kenneth Bills University of Arkansas</td>
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<td>Roger Meuwissen Maastricht University</td>
<td>Steven Cahan University of Auckland</td>
<td>Matthew Cobabe Virginia Tech</td>
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<td>Wim H. Gijselaers Maastricht University</td>
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<td>Jeffrey Pittman Memorial University</td>
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<tr>
<td><strong>The Effect of Audit Industry Structure Change on Audit Pricing: Evidence from China</strong></td>
<td><strong>Audit Market Competition and Audit Quality: Evidence from the Entry of Big 4 into City-Level Audit Markets in the U.S.</strong></td>
<td><strong>The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality</strong></td>
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<tr>
<td>Tai-Yuan Chen Hong Kong University of Science and Technology</td>
<td>Xuanjun Dong* Hong Kong University of Science and Technology</td>
<td>Jaeyoon Yu* Erasmus University</td>
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<td>Yaxin Yu City University of Hong Kong</td>
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<td>Byungjin Kwak Korea Advanced Institute of Science and Technology</td>
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<tr>
<td><strong>12.30-13.30 hrs</strong> Lunch</td>
<td><strong>13.30-15.00 hrs</strong> Concurrent sessions</td>
<td><strong>Session 2e: Auditors and audit committees</strong></td>
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<tr>
<td><strong>Session 2a: Investor-auditor judgments</strong></td>
<td><strong>Session 2b: Auditor characteristics</strong></td>
<td><strong>Overseeing the External Audit Function: Evidence from Recent Audit Committee Voluntary Disclosures</strong></td>
</tr>
<tr>
<td>Room: Céramique 1&amp;2 Chair: Ted Mock University of California, Riverside</td>
<td>Room: Céramique 3 Chair: Roger Meuwissen Maastricht University</td>
<td>Brian Bratten University of Kentucky</td>
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<tr>
<td><strong>The Value of Assurance And Ethics in Difficult Times: Investor Decisions and Corporate Social Responsibility Disclosures</strong></td>
<td><strong>Human Resource Management in Big Four Audit Firms and Audit Quality</strong></td>
<td>Monika Causholi* University of Kentucky</td>
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<td>Andrew Stuart Suffolk University</td>
<td>Jorien Pruijssers* McGill University</td>
<td>Valbona Sulcaj University of Kentucky</td>
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<td>Jean C. Bedard* Bentley University</td>
<td>Ines Simac KU Leuven</td>
<td><strong>The Impact of Audit Committee Members’ Reputation Incentives on Monitoring the Financial Reporting Process</strong></td>
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<tr>
<td>Cynthia Clark Bentley University</td>
<td>Marleen Willekens KU Leuven</td>
<td>Eunice Khoo* UNSW Sydney</td>
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<tr>
<td>New Theory and Evidence on the Value Investors Ascribe to Higher-Quality Financial Reporting and Quality-Revealing Audit Reports</td>
<td>Gender, Promotion, and Audit Outcomes in the United States</td>
<td>Youngdeok Lim UNSW Sydney</td>
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<tr>
<td>W. Brooke Elliott University of Illinois at Urbana-Champaign</td>
<td>Patrick Kiely* University of Florida</td>
<td>Gary Monroe UNSW Sydney</td>
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<tr>
<td>Kirsten Fanning University of Illinois at Urbana-Champaign</td>
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<td><strong>The Impact of Audit Committee Members’ Reputation Incentives on Monitoring the Financial Reporting Process</strong></td>
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<td>Mark E. Peecher* University of Illinois at Urbana-Champaign</td>
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<td>Eunice Khoo* UNSW Sydney</td>
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<tr>
<td>15.00-15.30 hrs</td>
<td>Break</td>
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<tr>
<td>15.30-17.00 hrs</td>
<td>Concurrent sessions</td>
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**Learning from Errors: An Exploratory Study among Dutch Auditors**

**Oscar van Mourik***
Vrije Universiteit Amsterdam

**Anna Gold**
Vrije Universiteit Amsterdam

**Philip Wallage**
Vrije Universiteit Amsterdam

**Cathy van Dyck**
Vrije Universiteit Amsterdam

**Archival Evidence for the Effect of Professional Skepticism on Audit Quality**

**Kris Hardies**
University of Antwerp

**Sanne Janssen***
University of Antwerp

**Ann Vanstraelen**
Maastricht University

**Does Audit Committee Reporting Need to Be Improved? Evidence from a Large-Scale Textual Analysis**

**Michelle Draeger***
Oklahoma State University

**Bradley Lawson**
Oklahoma State University

**Jaime Schmidt**
University of Texas at Austin

**15.00-15.30 hrs**

**Session 3a: Incentives and regulation**
Room: Céramique 1&2
Chair: Chris Agoglia
University of Massachusetts-Amherst

**Session 3b: Public oversight body influence**
Room: Céramique 3
Chair: Roger Simnett
UNSW Sydney

**Session 3c: Tax avoidance and illegal acts**
Room: Bordeaux
Chair: Jere Francis
University of Missouri

**Counteracting the Directional Influence of Incentives on Auditor Judgment**

**Dan Zhou***
University of Illinois at Urbana-Champaign

**Does an Audit Judgment Rule Increase or Decrease Auditors’ Use of Innovative Audit Procedures?**

**Yoon Ju Kang***
University of Massachusetts-Amherst

**David Piercey**
University of Massachusetts-Amherst

**Andrew Trotman**
Northeastern University

**Audit Firms’ Political Connections and PCAOB Inspection Reports**

**Hyun Park***
University of Florida

**An Analysis of the Effectiveness and Consequences of PCAOB Disciplinary Actions for Auditors and their Clients**

**Matthew Beck**
Michigan State University

**Chris Hogan**
Michigan State University

**Andrew Imdieke***
University of Notre Dame

**Do the Big 4 Practice What they Preach? Big 4 Affiliation and Tax Planning Optimization**

**Bradley Blaylock**
Oklahoma State University

**Anastasios Elemes***
ESSEC Business School

**Tax Avoidance, Horizontal Agency Conflicts and High-Quality Auditing in Private Firms**

**John Christian Langli**
BI Norwegian Business School

**Marleen Willekens***
KU Leuven

**Feedback from Inspectors to Auditors: Effects of Regulatory Pressure and Auditor Mindset on Audit Procedure Choice**

**Tim Bauer**
University of Illinois at Urbana-Champaign

**Kamber Hetrick***
University of Illinois at Urbana-Champaign

**Jessen Hobson**
University of Illinois at Urbana-Champaign

**Phil Lamoreaux**
Arizona State University

**Michael Mowchan**
American University

**Wei Zhang***
Arizona State University

**Auditing the Accused: Financial Statement Audit Responses to Illegal Acts by Clients**

**William Ciconte**
University of Illinois at Urbana-Champaign

**Justin Leiby**
University of Georgia

**Emily Shafron***
University of Georgia

**17.30**

**Dinner at Château St. Gerlach (Valkenburg)**

*Buses to the conference dinner leave at 18.30 hrs from the Crown Plaza Hotel in Maastricht*
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<tr>
<th>Time</th>
<th>Session 4a: Communication and corporate judgments</th>
<th>Session 4b: Knowledge management</th>
<th>Session 4c: International issues in reporting, pricing and governance</th>
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<tr>
<td>8.30-9.00 hrs</td>
<td>Room: Céramique 1&amp;2 Chair: Hun-Tong Tan Nanyang Technological University</td>
<td>Room: Céramique 3 Chair: Caren Schellemann Maastricht University</td>
<td>Room: Bordeaux Chair: Jean Bedard Bentley University</td>
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<tr>
<td>Registration</td>
<td>An Investigation of Auditors’ Judgments when Companies Release Earnings before Audit Completion</td>
<td>Identifying Talent: An Exploratory Investigation of Explicit Potential Assessment</td>
<td>Is it Better to Kill Two Birds with One Stone? Internal Control Audit Quality and Audit Costs for Integrated vs. Non-integrated Audits</td>
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<tr>
<td>Concurrent sessions</td>
<td>Lori Bhaskar Indiana University</td>
<td>Isabella Grabner Maastricht University</td>
<td>Josh Gunn University of Pittsburgh</td>
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<td>9.00-10.30 hrs</td>
<td>Patrick Hopkins Indiana University</td>
<td>Judith Künneke* Maastricht University</td>
<td>Chan Li University of Pittsburgh</td>
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<td>Joseph Schroeder* Indiana University</td>
<td>Frank Moers Maastricht University</td>
<td>Lin Liao Southwest University of Finance and Economics</td>
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<td>Break</td>
<td>The Influence of “Relationship” Partners on Client Managers’ Negotiation Positions</td>
<td>Is the Availability of Qualified Audit Personnel Associated with Office Audit Quality?</td>
<td>Shan Zhou* University of Sydney</td>
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<td>Mary Kate Dodgson* Northeastern University</td>
<td>Albert Nagy John Carroll University</td>
<td>What Drives Differences in Audit Quality Across the Globe?</td>
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<td>Christopher Agoglía University of Massachusetts-Amherst</td>
<td>Matthew Sherwood University of Massachusetts-Amherst</td>
<td>Brigitte Eierle University of Bamberg</td>
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<td>Bradley Bennett University of Massachusetts-Amherst</td>
<td>Aleksandra Zimmerman* Northern Illinois University</td>
<td>Sven Hartlieb University of Bamberg</td>
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<td></td>
<td>The Impact of Audit Committee Skepticism and Reward Power on Auditor Communications with the Audit Committee</td>
<td>Knowledge Spillovers at Audit Firm Level through Bundling</td>
<td>David Hay The University of Auckland</td>
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<td>Ganesh Krishnamoorthy Northeastern University</td>
<td>Jeroen Vander Cruyssen* KU Leuven</td>
<td>Lasse Niemi* Aalto University</td>
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<td>Arnie Wright* Northeastern University</td>
<td>Jeroen Vander Cruyssen* Ann Gaeremynck KU Leuven</td>
<td>Hannu Ojala University of Tampere/Aalto University</td>
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<td>Nicole Wright James Madison University</td>
<td>Should Uninformed Shareholders Vote? Evidence from Auditor Ratification</td>
<td>Cory Cassell University of Arkansas</td>
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<tr>
<td>10.30-11.00 hrs</td>
<td>Break</td>
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<td>Tyler Kliepe* University of Arkansas</td>
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<td>Jonathan Shipman University of Arkansas</td>
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<tr>
<td>Time</td>
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| 11.00-12.30 hrs | **Session 5a: Interpersonal relationships**  
Room: Céramique 1&2  
Chair: Arnie Wright  
Northeastern University  
**Session 5b: Evidence and reporting issues**  
Room: Céramique 3  
Chair: Anna Gold  
VU Amsterdam  
**Session 5c: Auditor Reporting**  
Room: Bordeaux  
Chair: Ann Vanstraalen  
Maastricht University  
Coaching Today’s Auditors:  
When Do Workpaper Reviewers Professionally Develop the Preparers?  
Lindsay Andiola  
Virginia Commonwealth University  
Joseph Brazel  
North Carolina State University  
Denise Downey*  
Villanova University  
Tammie Schaefer  
University of Missouri - Kansas City  
The joint influence of role identity salience and decision stakes on audit partners’ acceptability of client-preferred reporting  
Sean Hillison*  
Virginia Tech  
How Higher Performance on Client Service Affects Auditors’ Willingness to Challenge Management’s Preferred Accounting  
Michael Ricci  
University of Florida  
The Impact of Firm Identity on Accountants’ Error Reporting Decisions: An Experimental Investigation  
Stephen Kuselias*  
Providence College  
Christine Earley  
Providence College  
Stephen Perreault  
Providence College  
The joint influence of role identity salience and decision stakes on audit partners’ acceptability of client-preferred reporting  
Christopher Wolfe  
Texas A&M University  
Brant Christensen  
University of Missouri-Columbia  
Scott Vandervelde*  
University of South Carolina  
Intuitive versus Analytical Processing and Step-Zero Impairment Testing  
Extended Auditors’ Reports and Audit Quality: A Textual Analysis  
Penny Zhang*  
Australian National University  
Greg Shailer  
Australian National University  
Auditors’ Reliance on Trust in Going Concern Assessments: Boon or Bane?  
Jaehan Ahn  
Northeastern University  
Herita Akamah  
University of Nebraska-Lincoln  |
| 12.30-13.45 hrs | **Lunch**  
Hotel restaurant  |
| 13.45-14.45 hrs | **Poster Session**  
Room: Bordeaux  
Reputation capital of directorships and audit quality  
Annti Fredrikson  
University of Turku  
Anila Kiran*  
Aalto University  
Lasse Niemi  
Aalto University  
Does (Sample) size matter? Auditors’ sensitivity to a revision of non-statistical audit sampling standards  
Daniël Baumeister*  
Technische Universität Dortmund  
Anna Gold  
Vrije Universiteit Amsterdam  
Christiane Pott  
Technische Universität Dortmund  |

* Presenting author(s)
An explorative study on auditors’ perceived use of intuition

Edwin Hummel*
Radboud University Nijmegen

Joost van Buuren
Nyenrode Business University

Ap Dijkstra
Radboud University Nijmegen

Daniël Wigboldus
Radboud University Nijmegen

William van der Veld
Radboud University Nijmegen

Do audit committee members demand audit quality opportunistically? Evidence from their insider trading behavior

Sander de Groote*
KU Leuven

Non-financial disclosure, assurance, and financial reporting quality: Evidence from the European banking sector

Nadine Georgiou*
Technical University of Dortmund

Janine Maniora*
Technical University of Dortmund

Small audit firm mergers in the United States: Determinants and consequences

Brant Christensen
University of Missouri-Columbia

Kecia Williams Smith*
Virginia Tech

Dechun Wang
Texas A&M University

Devin Williams
University of Illinois at Urbana-Champaign

Do auditor ratification results matter to auditors? – First evidence from a mandatory ratification setting

Matthias Frank Baumann*
University of Hamburg

Nicole Ratzinger-Sakel
University of Hamburg

An examination of nonprofessional investor perceptions of internal and external auditor assurance

Travis Holt*
Auburn University

General knowledge of audit partners in the context of audit partner switching: Evidence from audit quality and audit fees

Alona Kolomiets*
Catholic University Leuven

Simon Dekeyser
Catholic University Leuven

Consequences of partner rotation for the outgoing lead auditor

Jurgen Ernstberger
Technische Universität München

Christopher Koch*
Johannes Gutenberg University

Victor Reinhardt
Johannes Gutenberg University

* Presenting author(s)
### Presenting author(s)

**Tuukka Järvinen**  
University of Vaasa  
**Emma-Riikka Myllymäki**  
Aalto University  
**Nina Sormunen**  
EY Finland  
**Laura Winther Balling**  
Copenhagen Business School

**Effects of the big 4 national and city-level industry expertise on earnings management in the UK**

**Khairul Ayuni Mohd Kharuddin**  
Loughborough University  
**Ilias Basioudis**  
Aston University  
**Omar Al Farooque**  
University of New England

**The fair value puzzle: perspectives of valuation service providers**

**Dereck Barr-Pulliam**  
University of Wisconsin  
**Stephani Mason**  
DePaul University  
**Kerri-Ann Sanderson**  
Bentley University

<table>
<thead>
<tr>
<th>Time</th>
<th>Session Description</th>
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| 14.45-16.15 hrs | Plenary session  
Audit Firm Culture, Ethics and Leadership (in cooperation with the Foundation for Auditing Research)  
Chair: Willem Buijink (Open University)  
Speakers: Jean C. Bedard (Bentley University), Olof Bik (Nyenrode University), Egbert Eeftink (Head of Audit KPMG) | Céramique 1 & 2       |
| 16.15-16.30 hrs | Wrap up and ISAR 2019  
Roger Meuwissen (Maastricht University)  
Chris Agoglia (University of Massachusetts-Amherst) | Céramique 1 & 2       |

*Presenting author(s)*