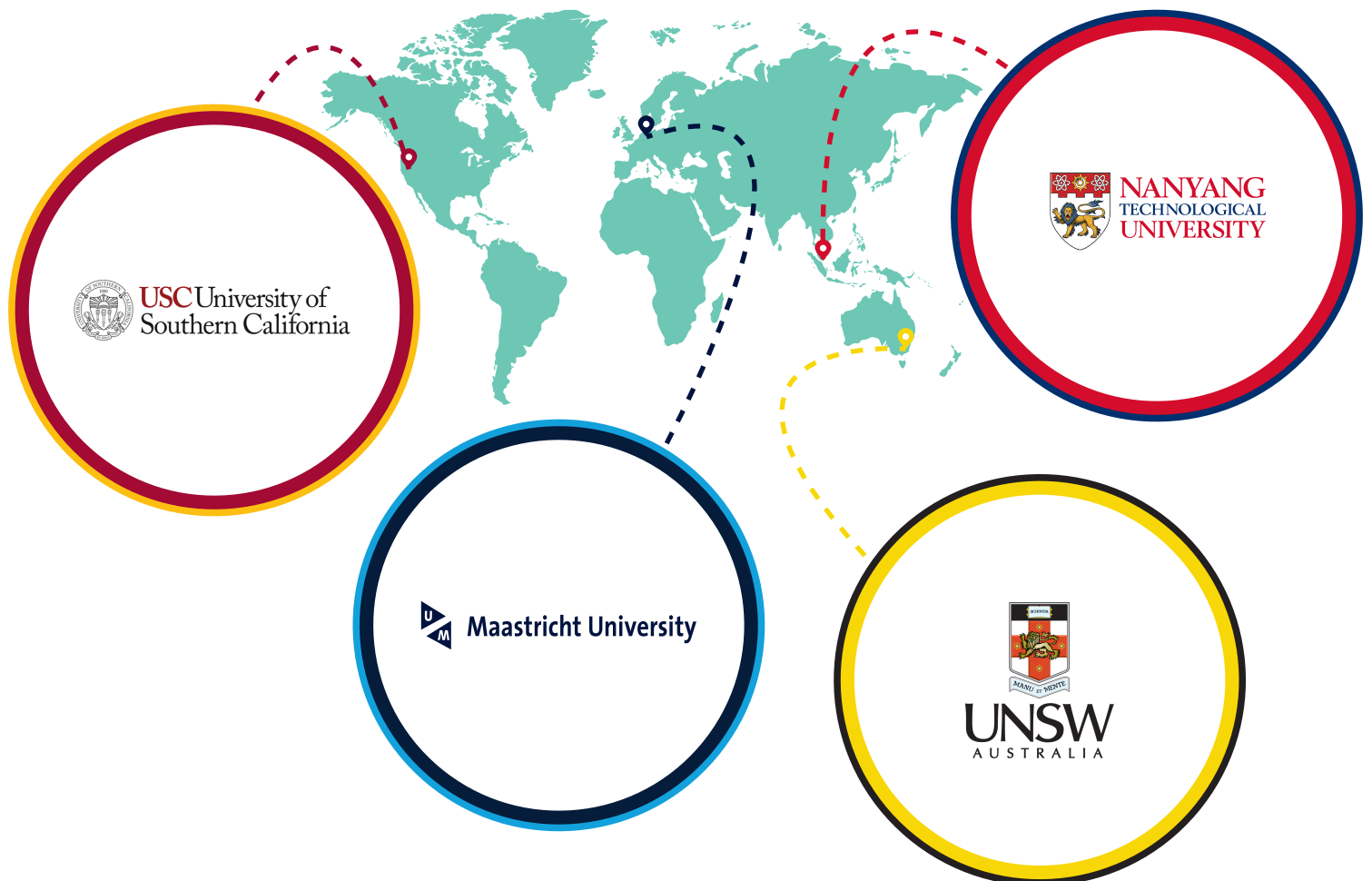


# INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH

16 - 17 June 2016

Shangri-La's Rasa Sentosa Resort & Spa, Singapore



Hosted by

**Centre for Accounting and Auditing Research  
Nanyang Business School  
Nanyang Technological University**

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**AUDIT ANALYTICS®**

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**KPMG**

Thursday, 16 June 2016		
7.45 - 8.30	<b>Registration</b> ( <i>Venue: Siloso 1, Level 1</i> )	
8.30 - 8.45	<b>Opening and Words of Welcome</b> <b>Ken Trotman</b> , UNSW Australia (Co-Chair, ISAR Scientific Committee) <b>Hun-Tong Tan</b> , Nanyang Technological University (Chair, ISAR 2016 Organizing Committee)	
8.45 - 10.30	<b>Plenary Session</b> <i>Audit Quality</i> <b>Chair: Roger Simnett</b> Co-Chair, ISAR Scientific Committee, UNSW Australia <b>Dan Montgomery</b> Former Deputy Chair, International Auditing and Assurance Standards Board <b>Julia Tay</b> Deputy Chief Executive, Accounting and Corporate Regulatory Authority <b>Andres Vinelli</b> Chief Economist, Standards and Risk Assessment, Public Company Accounting Oversight Board	
10.30 - 11.00	<b>Morning Tea</b>	
11.00 - 12.30	<b>Concurrent Sessions</b>	
	<b>Session 1.1: <i>Audit Quality</i></b> ( <i>Venue: Siloso 1, Level 1</i> ) <b>Chair: Ann Vanstraelen</b> , Maastricht University	<b>Session 1.2: <i>Expanded Audit Reporting</i></b> ( <i>Venue: Siloso 3, Level 1</i> ) <b>Chair: Ted Mock</b> , University of California, Riverside
	<i>The Effect of Auditor Expertise on Fair Value-Related Financial Reporting Quality</i> <b>Dereck Barr-Pulliam*</b> University of Wisconsin-Madison <b>Stephani A. Mason</b> DePaul University <b>Helen L. Brown-Liburd</b> Rutgers, The State University  <i>Separating Auditor Provided Tax Compliance and Tax Planning Services: Audit Quality Implications</i> <b>James A. Chyz</b> University of Tennessee <b>Ronen Gal-Or*</b> Northeastern University <b>Vic Naiker</b> Monash University  <i>Does More Co-Working Experience between Audit Partners Lead to Higher Audit Quality? Evidence from Taiwan</i> <b>Chen Chen</b> Monash University - Australia <b>Ting-Chiao Huang*</b> Monash University – Australia <b>Steven Kaplan</b> Arizona State University <b>Yi-Hung Lin</b> Deakin University - Australia	<i>Does the Reporting of Key Audit Matters Affect the Auditor's Report's Communicative Value? Experimental Evidence from Investment Professionals</i> <b>Annette G. Köhler</b> University of Duisburg-Essen <b>Nicole V. S. Ratzinger-Sakel</b> University of Hamburg <b>Jochen C. Theis*</b> University of Duisburg-Essen  <i>Is the Expanded Model of Audit Reporting Informative to Investors? Evidence from the UK</i> <b>Clive S. Lennox</b> University of Southern California <b>Jaime J. Schmidt*</b> University of Texas at Austin <b>Anne M. Thompson</b> University of Illinois at Urbana-Champaign  <i>Are Audit Committees More Challenging Given a Sophisticated Investor Base? Does the Answer Change Given Anticipation of Additional Mandatory Audit Report Disclosure?</i> <b>Yoon Ju Kang*</b> University of Massachusetts, Amherst

12.30 - 13.30	<b>Lunch</b> <i>(Venue: Silver Shell Café, Level 3)</i>	
13.30 - 15.00	<b>Concurrent Sessions</b>	
	<b>Session 2.1: Audit Team and Networks</b> <i>(Venue: Siloso 1, Level 1)</i> <b>Chair: Elizabeth Carson</b> , UNSW Australia	<b>Session 2.2: Auditing Estimates</b> <i>(Venue: Siloso 3, Level 1)</i> <b>Chair: Premila G. Shankar</b> , Nanyang Technological University
	<p><i>How do Audit Team Industry and Client-Specific Experience Impact Effort and Fees?</i></p> <p><b>Christine Contessotto*</b> Deakin University</p> <p><b>W. Robert Knechel</b> University of Florida</p> <p><b>Robyn Moroney</b> Monash University</p> <p><i>Engagement Team Composition, Audit Production and Audit Quality</i></p> <p><b>Christophe Van Linden*</b> Belmont University</p> <p><b>W. Robert Knechel</b> University of Florida</p> <p><b>Marleen Willekens</b> KU Leuven</p> <p><i>Accountants' Professional Networks and Client Tax Avoidance: Evidence from the Italian Statutory Audit Regime</i></p> <p><b>Pietro A. Bianchi</b> University of Miami</p> <p><b>Diana Falsetta</b> University of Miami</p> <p><b>Miguel Minutti-Meza</b> University of Miami</p> <p><b>Eric Weisbrod*</b> University of Miami</p>	<p><i>Planning Audits of Fair Values: Effects of Procedure Frame and Perceived Procedure Verifiability</i></p> <p><b>Eldar Maksymov*</b> Arizona State University</p> <p><b>Mark W. Nelson</b> Cornell University</p> <p><b>William R. Kinney, Jr.</b> University of Texas at Austin</p> <p><i>The Effect of Real Earnings Management on Auditor Scrutiny of Management's Other financial Reporting Decisions</i></p> <p><b>Benjamin P. Commerford*</b> University of Kentucky</p> <p><b>Richard C. Hatfield</b> University of Alabama</p> <p><b>Richard Houston</b> University of Alabama</p> <p><i>Client Preferences: Can Auditors Stop Them from Biasing Accounting Estimates?</i></p> <p><b>Brian C. Fitzgerald*</b> Northeastern University</p> <p><b>Christopher J. Wolfe</b> Texas A&amp;M University</p> <p><b>Kecia W. Smith</b> Virginia Polytechnic Institute and State University</p>
15.00 - 15.30	<b>Afternoon Tea</b>	

15.30 - 17.10	<b>Concurrent Sessions</b>	
	<b>Session 3.1: Audit Pricing and Audit Committees</b> <i>(Venue: Siloso 1, Level 1)</i> <b>Chair: Caren Schelleman</b> , Maastricht University	<b>Session 3.2: Auditor Judgment Performance</b> <i>(Venue: Siloso 3, Level 1)</i> <b>Chair: Seet Koh Tan</b> , Nanyang Technological University
	<p><i><b>The Audit Pricing of Terrorism</b></i></p> <p><b>Xinjiao Guan*</b> National University of Singapore</p> <p><b>Oliver Zhen Li</b> National University of Singapore</p> <p><b>Haoran Xu</b> Renmin University of China</p> <p><i><b>Knowledge Spillover from Other Assurance Services</b></i></p> <p><b>Michael E. Bradbury</b> Massey University</p> <p><b>Adrian Raftery*</b> Deakin University</p> <p><b>Tom Scott</b> University of Auckland</p> <p><i><b>Experience of Audit Committee Members and Audit Quality</b></i></p> <p><b>Harjinder Singh</b> Curtin University</p> <p><b>Nigar Sultana*</b> Curtin University</p> <p><b>Asheq Rahman</b> Auckland University of Technology</p> <p><i><b>Attention Please: How Does Audit Committee Directors' Uneven Attention among Multiple Directorships Affect Firms' Earnings Quality?</b></i></p> <p><b>Henry He Huang</b> Yeshiva University</p> <p><b>Gerald Lobo</b> University of Houston</p> <p><b>Chong Wang</b> University of Kentucky</p> <p><b>Jian Zhou*</b> University of Hawaii at Manoa</p>	<p><i><b>Staff Auditors' Proclivity for Computer Mediated Communication with Clients and its Effect on Skeptical Behavior</b></i></p> <p><b>G. Bradley Bennett*</b> University of Massachusetts Amherst</p> <p><b>Richard C. Hatfield</b> University of Alabama</p> <p><i><b>The Effects of Prior Commitment, Risk of Material Misstatement, and Type of Accountability on Auditors' Evaluation of Subsequent Events</b></i></p> <p><b>Soon-Yeow Phang*</b> The Australian National University</p> <p><b>Neil Fargher</b> The Australian National University</p> <p><i><b>Are "Good" Auditors Impacted More by Depletion? Threats to Valued Auditor Attributes</b></i></p> <p><b>Lori Shefchik Bhaskar*</b> Indiana University</p> <p><b>Tracie M. Majors</b> University of Illinois at Urbana-Champaign</p> <p><b>Adam Vitalis</b> Georgia Institute of Technology</p>
18.30-21.30	<b>Reception and Dinner</b> <i>(Venue: Horizon Pavilion, Level 5)</i>	

Friday, 17 June 2016		
08.30 - 10.30	<p align="center"><b>Plenary Session</b>  <i>(Venue: Siloso 1, Level 1)</i></p> <p align="center"><i>Current Issues in Audit Research</i></p> <p align="center"><b>Chair: Hun-Tong Tan</b>, Nanyang Technological University  <b>Mark Peecher</b>, University of Illinois at Urbana-Champaign  <b>Michael Willenborg</b>, University of Connecticut / University of Miami</p>	
10.30 - 11.00	<p align="center"><b>Morning Tea</b></p>	
11.00 - 12.30	<b>Concurrent Sessions</b>	
	<p align="center"><b>Session 4.1: Audit Partners</b></p> <p align="center"><i>(Venue: Siloso 1, Level 1)</i></p> <p align="center"><b>Chair: Roger Meuwissen</b>, Maastricht University</p>	<p align="center"><b>Session 4.2: Use of Specialists/ Internal Auditors</b></p> <p align="center"><i>(Venue: Siloso 3, Level 1)</i></p> <p align="center"><b>Chair: Ken Trotman</b>, UNSW Australia</p>
	<p align="center"><i>The Price Contagion Effects of Financial Reporting Fraud and Reputational Losses: Evidence from the Individual Audit Partner Level</i></p> <p align="center"><b>Ferdinand A. Gul</b>  Monash University Australia and  Monash University, Malaysia</p> <p align="center"><b>Chee Yeow Lim*</b>  Singapore Management University</p> <p align="center"><b>Kun Wang</b>  Tsinghua University</p> <p align="center"><b>Yanping Xu</b>  Tsinghua University</p> <p align="center"><i>The Effects of Audit Partner Compensation on Audit Quality</i></p> <p align="center"><b>Marie-Laure Vandenhaute*</b>  Vrije Universiteit Brussel</p> <p align="center"><b>Diane Breesch</b>  Vrije Universiteit Brussel</p> <p align="center"><b>Kris Hardies</b>  University of Antwerp</p> <p align="center"><i>The Effects of Lead Auditor's Trait Self-Control on Audit Quality, Auditor's Clientele Size and Auditor's Compensation</i></p> <p align="center"><b>Jukka Karjalainen</b>  University of Eastern Finland</p> <p align="center"><b>Amin S. Sofla*</b>  Umea University</p> <p align="center"><b>Mikko Zerni</b>  University of Vaasa</p>	<p align="center"><i>The Effects of Tone-at-the-Top Messaging and Specialists on Auditors' Judgments during Complex Audit Tasks</i></p> <p align="center"><b>Jonathan S. Pyzoha</b>  Miami University</p> <p align="center"><b>Mark Taylor</b>  Case Western Reserve University</p> <p align="center"><b>Yi-Jing Wu*</b>  Texas Tech University</p> <p align="center"><i>Overcoming Communication Challenges: Can Taking the Specialist's Perspective Improve Auditors' Critical Evaluation and Integration of the Specialist's Work?</i></p> <p align="center"><b>Jennifer R. Joe*</b>  University of Delaware</p> <p align="center"><b>Yi-Jing Wu</b>  Texas Tech University</p> <p align="center"><b>Aleksandra B. Zimmerman</b>  Northern Illinois University</p> <p align="center"><i>When Following the PCAOB's Guidance Increases Auditor's Litigation Risk</i></p> <p align="center"><b>Jennifer Joe</b>  University of Delaware</p> <p align="center"><b>Benjamin Luippold</b>  Babson College</p> <p align="center"><b>Kerri-Ann Sanderson*</b>  Bentley University</p>
12.30 - 13.30	<p align="center"><b>Lunch</b>  <i>(Venue: Silver Shell Café, Level 3)</i></p>	

13.30 - 14.30	<p style="text-align: center;"><b>Poster Session</b> (Venue: Siloso 2, Level 1)</p> <p><i><b>Audit Demand in Private Firms: An Institutional Theory Perspective</b></i>  <b>Maarten Corten</b>, Hasselt University  <b>Tensie Steijvers</b>, Hasselt University  <b>Nadine Lybaert</b>, Hasselt University</p> <p><i><b>Auditor Size and Financial Reporting Transparency When Incentives are Weak</b></i>  <b>Anastasios Elemes</b>, ESSEC Business School  <b>Gerald J. Lobo</b>, University of Houston</p> <p><i><b>What Drives the Extent to Which External Auditors Use the Work of Internal Auditors? Empirical Evidence from the Perspective of Chief Audit Executives</b></i>  <b>Marc Eulerich</b>, University Duisburg-Essen  <b>Nicole Ratzinger-Sakel</b>, University of Hamburg</p> <p><i><b>The Power of Peaceful Break-up: Client Mergers, Audit Fee Pricing and Audit Opinion</b></i>  <b>Qiang Guo</b>, University of Southern Denmark</p> <p><i><b>Auditor Choice and Transparency in Militarily Connected Firms: Evidence from the Military Reform in Indonesia</b></i>  <b>Iman Harymawan</b>, Universitas Airlangga/City University of Hong Kong</p> <p><i><b>Same Information, Different Valuation: New Evidence on the Value of Voluntary Assurance</b></i>  <b>Takayoshi Nakaoka</b>, Kindai University  <b>Tomomi Takada</b>, Kobe University  <b>Hirofumi Uchida</b>, Kobe University</p> <p><i><b>The Effect of Forensic Expertise and Time Pressure on Fraud Risk Assessment and Responsiveness</b></i>  <b>Inez G. F. Verwey</b>, Nyenrode Business Universiteit  <b>Stephen K. Asare</b>, University of Florida</p> <p><i><b>Are Big N and Industry Specialist Audit Fee Premiums Associated with the Size and Composition of Audit Teams?</b></i>  <b>Kenichi Yazawa</b>, Aoyama Gakuin University  <b>Sarowar Hossain</b>, UNSW Australia  <b>Gary S Monroe</b>, UNSW Australia</p>
14.30 - 14.50	<b>Afternoon Tea</b>

14.50 - 16.50	<p style="text-align: center;"><b>Concurrent Sessions</b></p>	
	<p style="text-align: center;"><b>Session 5.1: Institutional Influences</b> (Venue: Siloso 1, Level 1) <b>Chair: Asad Kausar</b>, Nanyang Technological University</p>	<p style="text-align: center;"><b>Session 5.2: Impact of Assurance</b> (Venue: Siloso 3, Level 1) <b>Chair: Terence Ng</b>, Nanyang Technological University</p>
	<p style="text-align: center;"><i>Management Bias in Multiple Accounting Estimates and the Effect of PCAOB Auditing Standard No. 14</i></p> <p style="text-align: center;"><b>Timothy A. Seidel</b> Brigham Young University</p> <p style="text-align: center;"><b>Chad A. Simon*</b> Utah State University</p> <p style="text-align: center;"><b>Nathaniel M. Stephens</b> Utah State University</p> <p style="text-align: center;"><i>Integration of Internal Control and Financial Statement Audits: Are Two Audits Better than One?</i></p> <p style="text-align: center;"><b>Lori S. Bhaskar</b> Indiana University</p> <p style="text-align: center;"><b>Joseph H. Schroeder*</b> Indiana University</p> <p style="text-align: center;"><b>Marcy L. Shepardson</b> Indiana University</p> <p style="text-align: center;"><i>A Cross-national Investigation of Auditors' Professional Skepticism Judgments: The Role of Informal Institutions</i></p> <p style="text-align: center;"><b>Olof Bik*</b> Nyenrode Business University</p> <p style="text-align: center;"><b>Reggy Hooghiemstra</b> University of Groningen</p> <p style="text-align: center;"><i>What Drives Sustainability Assurance Quality? The Relative Importance of Firm Incentives versus Country Factors</i></p> <p style="text-align: center;"><b>Nicola Dalla Via*</b> Erasmus University</p> <p style="text-align: center;"><b>Paolo Perego</b> Erasmus University</p> <p style="text-align: center;"><b>Ans Kolk</b> University of Amsterdam Business School</p>	<p style="text-align: center;"><i>CSR in Buyer-Seller Markets: The Impact of Assurance of Sustainability Reports and Material Incentives</i></p> <p style="text-align: center;"><b>Karen De Meyst*</b> KU Leuven</p> <p style="text-align: center;"><b>Eddy Cardinaels</b> KU Leuven and Tilburg University</p> <p style="text-align: center;"><b>Alexandra Van den Abbeele</b> KU Leuven</p> <p style="text-align: center;"><i>Combined Assurance as a New Assurance Approach: Is it Beneficial to Analysts?</i></p> <p style="text-align: center;"><b>Shan Zhou*</b> University of Sydney</p> <p style="text-align: center;"><b>Roger Simnett*</b> UNSW Australia</p> <p style="text-align: center;"><b>Hien Hoang</b> UNSW Australia</p> <p style="text-align: center;"><i>A Comparative Analysis of Investor and Auditor Materiality Judgments</i></p> <p style="text-align: center;"><b>F. Todd DeZoort</b> University of Alabama</p> <p style="text-align: center;"><b>Travis Holt*</b> Auburn University</p> <p style="text-align: center;"><b>Jonathan Stanley</b> Auburn University</p> <p style="text-align: center;"><i>Value Co-creation in Auditing: Evidence from Auditors, Auditees and Financial Analysts</i></p> <p style="text-align: center;"><b>Damien Lambert</b> ESSEC Business School</p> <p style="text-align: center;"><b>Roger Meuwissen*</b> Maastricht University</p> <p style="text-align: center;"><b>Chrystelle Richard</b> ESSEC Business School</p> <p style="text-align: center;"><b>Ann Vanstraelen</b> Maastricht University</p>
16.50 - 17.00	<p style="text-align: center;"><b>Closing and Invitation to ISAR 2017 in Sydney</b> (Venue: Siloso 1, Level 1)</p> <p style="text-align: center;"><b>Hun-Tong Tan</b>, Nanyang Technological University (Chair, ISAR 2016 Organizing Committee) <b>Roger Simnett</b>, UNSW Australia (Co-Chair, ISAR Scientific Committee)</p>	

\* Denotes Presenter.