

ISAR 2019

Boston, USA

June 7 - 8, 2019



Thursday 6 June 2019

5:00pm	Registration	Outside Parker's Bar
5:30–7:30pm	Audit Analytics ISAR 2019 Welcome Reception	Parker's Bar

Friday 7 June 2019

7:30am	Registration & Light Breakfast		Mezzanine Level
8:30–8:35am	Opening and Words of Welcome Ken Trotman (UNSW Sydney)		Alcott
8:35–9:00am	Reflection on 25th Anniversary of ISAR Ted Mock (UC Riverside)		Alcott
9:00–10:30am	Plenary Session: Audit Research in the ISAR Era: Reflecting & Looking Forward Chair: Chris Agoglia (University of Massachusetts Amherst) Speakers: Clive Lennox (USC), Ann Vanstraelen (Maastricht), Ken Trotman (UNSW), Rick Hatfield (Alabama)		Alcott
10:30–11:00am	Break		Alcott Foyer
11:00–12:30pm	Concurrent Session 1		
	Session 1a Room: King Chair: Ted Mock (UC Riverside)	Session 1b Room: Stowe Chair: Ulrike Thuerheimer (Maastricht University)	Session 1c Room: Alcott B Chair: Noel Harding (UNSW)
	<i>Which Audit Input Matters? The Benefits and Costs of Audit Engagement Composition</i> Daniel Aobdia Northwestern University Preeti Choudhary* University of Arizona Noah Newberger Public Company Accounting Oversight Board	<i>Management Going Concern Reporting: Determinants and Impact on Auditors</i> Jagan Krishnan Temple University Jayanthi Krishnan Temple University Enju (Ivy) Lee Temple University Steven Maex* Temple University	<i>Client Data Files and Auditor Skepticism: How do "Dirty" Files Influence Auditors' Skeptical Judgments and Actions?</i> Lindsay Andiola* Virginia Commonwealth University Alisa Brink Virginia Commonwealth University Edward Lynch California State University Fullerton Jodie Ferguson Virginia Commonwealth University

	<p><i>Mandatory Internal Control Audits and Financial Reporting Quality</i></p> <p>Clive Lennox* University of Southern California Xi Wu Central University of Finance and Economics</p>	<p><i>Audit Process, Private Information, and Insider Trading</i></p> <p>Salman Arif Indiana University John Kepler University of Pennsylvania Joseph Schroeder* Indiana University Daniel Taylor University of Pennsylvania</p>	<p><i>Do Rewards Encourage Professional Skepticism?</i></p> <p>Joseph Brazel* North Carolina State University Justin Leiby University of Illinois Professor Tammie J. Schaefer University of Missouri–Kansas City</p>
	<p><i>Tax Enforcement and Auditor Behavior</i></p> <p>Travis Chow* Singapore Management University Jeffrey Pittman Memorial University Le Zhao Tsinghua University Muzhi Wang Tsinghua University</p>	<p><i>The Relationship between Interim Restatements and Post-Audit Restatements</i></p> <p>Nick Cicone* University of Florida W Robert Knechel University of Florida Hyun Park University of Florida</p>	<p><i>The Effect of Audit Culture on Auditor Honesty and Skepticism</i></p> <p>Ryan Sommerfeldt University of Illinois Aaron Zimbelman* University of South Carolina Mark Zimbelman Brigham Young University</p>
12:30–1:30pm	Lunch		Press
1:30–3:00pm	Concurrent Session 2		
	<p>Session 2a Room: King Chair: Caren Schelleman (Maastricht University)</p>	<p>Session 2b Room: Stowe Chair: Jeff Cohen (Boston College)</p>	<p>Session 2c Room: Alcott B Chair: Elaine Wang (University of Massachusetts Amherst)</p>
	<p><i>Audit Partners' Risk Tolerance and the Impact on Audit Quality</i></p> <p>Jeffrey Pittman Memorial University Virginia Tech Sarah Stein* Virginia Tech Delia Valentine Virginia Tech</p>	<p><i>The Effect of Audit Partner Equity Incentives on Audit Quality</i></p> <p>Marie-Laure Vandenhoute* Vrije Universiteit Brussel Kris Hardies University of Antwerp</p>	<p><i>Are Auditor Negotiations Impaired During Depleting Times? The Importance of Client Characteristics and Auditor Skepticism</i></p> <p>Lori Shefchik Bhaskar* Indiana University Tracie Majors University of Southern California Adam Vitalis University of Waterloo</p>

	<p><i>Is Familiarity A Strength or A Weakness? An Examination of the Relationship between Audit Partners' Co-Working Experience and Audit Outcomes</i></p> <p>Ting-Chiao Huang Monash University Chen Chen Monash University Steven Kaplan* Arizona State University Yi-Hung Lin Monash University</p>	<p><i>Explicit Determinants of Audit Partner Compensation</i></p> <p>Yuxia Zou Judge Business School, University of Cambridge Jan Bouwens* University of Amsterdam Olof Bik Nyenrode Business University</p>	<p><i>The Impact of Managers' Risk Aversion and Loss Aversion on Audit Quality Demand</i></p> <p>Patrick Hurley Northeastern University Brian Mayhew University of Wisconsin–Madison Kara Obermire Oregon State University Amy Tegeler* University of Wisconsin–Milwaukee</p>
	<p><i>The Effects of Assembled Audit Partner Industry Expertise on Audit Quality</i></p> <p>Rob Boterenbrood* VU University Amsterdam Kees Camfferman VU University Amsterdam Jacco Wielhouwer VU University Amsterdam</p>	<p><i>Audit Partners' Experiences with Materiality and Detected Misstatements</i></p> <p>Aasmund Eilifsen Norwegian School of Economics Natalia Kochetova* Saint Mary's University Norwegian School of Economics William Messier Jr. Norwegian School of Economics</p>	<p><i>The Effect of Dark Triad, Social Projection, and Moral Identity on Auditor Judgments and Actions</i></p> <p>Kristen Steury* University of South Carolina Chad Stefaniak University of South Carolina</p>
3:00–4:00pm	Poster Session and Coffee Break		Alcott A
	<p><i>The Impact of the Market for Corporate Control on Audit Fees: Evidence from International M&A Laws</i></p> <p>Ahrum Choi Hong Kong Baptist University Jeong-Bon Kim City University of Hong Kong Jay Junghun Lee University of Massachusetts Boston Jong Chool Park University of South Florida</p>	<p><i>Using an Expert System to Debias the Dilution Effect in Auditor Judgment</i></p> <p>Danielle Lombardi Villanova University Helen Brown-Liburd Rutgers University</p>	
	<p><i>Enhancing Substantive Analytical Procedures with Third-Party Generated Information from Social Media</i></p> <p>Andrea Rozario Stevens Institute of Technology</p>	<p><i>Does Auditor Involvement Expedite SEC Comment Letter Resolution?</i></p> <p>Ryan Ballestero The University of Texas at Austin Jaime Schmidt The University of Texas at Austin</p>	

	<p><i>The Economics of Auditing in Charitable Organizations</i></p> <p>Yitang (Jenny) Yang University of New South Wales</p> <p>Roger Simnett University of New South Wales</p>	<p><i>Back to Basics: Finding Deeper Diagnostic Power in Quarterly Accounting Ratios for Efficient, Effective, and Confident Fraud Assessment and Discovery</i></p> <p>Yunsen Wang Southwestern University of Finance and Economics</p> <p>Qi Liu University of Rhode Island</p> <p>Victoria Chiu State University of New York, Oswego</p> <p>Glen Gray California State University at Northridge</p>	
	<p><i>Group Audits and Corporate Tax Aggressiveness</i></p> <p>Yi Fu University of New South Wales</p> <p>Elizabeth Carson University of New South Wales</p> <p>Youngdeok Lim University of New South Wales</p>	<p><i>A Profession at an Inflection Point: Implications of Organizational-Professional Conflict Among Valuation Service Providers</i></p> <p>Dereck Barr-Pulliam University of Wisconsin - Madison</p> <p>Stephani Mason DePaul University</p> <p>Kerri Ann Sanderson Bentley University</p>	
	<p><i>External Auditors' Reliance on Management's Experts: The Effects of a Pre-engagement Conversation and Past Audit-client Relationship</i></p> <p>Prerana Agrawal University of Western Australia</p> <p>Isabel Wang Australian National University</p> <p>David Woodliff University of Western Australia</p>		
4:00–5:30pm	Concurrent Session 3		
	<p>Session 3a Room: King Chair: Matt Sherwood (University of Massachusetts Amherst)</p>	<p>Session 3b Room: Stowe Chair: Jenny Yang (UNSW)</p>	<p>Session 3c Room: Alcott B Chair: Hun-Tong Tan (NTU)</p>
	<p><i>Do Audit Firms' Internal Inspection Programs Have Teeth? Evidence from the U.S. Operations of the Largest Audit Firms</i></p> <p>Daniel Aobdia* Northwestern University</p> <p>Reining Petacchi Georgetown University</p>	<p><i>Does Audit Partner Public Company Auditing Experience Affect the Audit Outcomes of Nonprofit Organizations?</i></p> <p>Colleen Boland* University of Wisconsin–Milwaukee</p> <p>Stefanie Tate University of Massachusetts Lowell</p> <p>Aleksandra Zimmerman Northern Illinois University</p>	<p><i>The Effect of Staff Auditor Reputation on Audit Quality Enhancing Actions</i></p> <p>Emily Blum* University of Alabama</p> <p>Richard Hatfield University of Alabama</p> <p>Richard Houston University of Alabama</p>

	<p><i>Multimarket Competition: Evidence from Audit Markets</i></p> <p>Will Deméré University of Missouri–Columbia Jere Francis Maastricht University University of Missouri–Columbia University of Technology Sydney Nargess Golshan* University of Missouri–Columbia Andrea Pawliczek University of Missouri–Columbia</p>	<p><i>Estimating the Demand and Value of Auditor Industry Specialists</i></p> <p>Qiang Guo* University of Southern Denmark Christopher Koch Johannes Gutenberg University Aiyong Zhu Wuhan University</p>	<p><i>How Does “Fit” Versus “Non-fit” Affect Audits of Estimates? The Compatibility Between Focus and Mindset</i></p> <p>Bright (Yue) Hong* Emory University</p>
	<p><i>Auditors are Known by the Companies They Keep</i></p> <p>Jonathan Cook Public Company Accounting Oversight Board Zachary Kowaleski University of Notre Dame Michael Minnis University of Chicago Andrew Sutherland MIT Karla Zehms* University of Wisconsin–Madison</p>	<p><i>Engagement Partner Expertise and Individual Audit Partner Fee premiums: A Partner Fixed Effects Archival Study</i></p> <p>Jean Bédard* Université Laval Jérôme Deschênes Université Laval Mathijs Van Peteghem Maastricht University</p>	<p><i>Effects of Data Visualizations on Psychophysiological Responses, Auditor Judgment and Audit Quality</i></p> <p>Anna Rose University of Waikato Jacob Rose Oregon State University and Monash University Kristian Rotaru Monash University Kerri-Ann Sanderson* Bentley University Jay Thibodeau Bentley University</p>
6:00pm	Reception		Wheatley Terrace
7:00–11:00pm	25th Anniversary Celebration Dinner		Rooftop Ballroom

Saturday 8 June 2019

7:30am	Registration & Light Breakfast		Mezzanine Level
8:45–10:15am	Concurrent Session 4		
	Session 4a Room: King Chair: Robert Knechel (University of Florida)	Session 4b Room: Stowe Chair: Elizabeth Carson (UNSW)	Session 4c Room: Alcott B Chair: Ken Trotman (UNSW)
	<i>The Role of Assurance in Equity Crowdfunding</i> Evisa Bogdani* University of Kentucky Monika Causholli University of Kentucky W Robert Knechel University of Florida	<i>Global Group Audits: The Perspective of U.S. Group Audit Leads</i> Denise Downey Villanova University Kimberly Westermann* California Polytechnic State University – San Luis Obispo	<i>Interactive Auditor-Client Negotiations: Investigating the Roles of Blame and Conservatism</i> Richard Hatfield The University of Alabama Curtis Mullis* Georgia State University Ken Trotman UNSW Sydney
	<i>Do Compelling Director Stock Ownership Requirements Affect Audit Committee Monitoring Of Financial Reporting?</i> Bree Josefy Indiana University Marcy Shepardson* Indiana University Rani Hoitash Bentley University	<i>Does Division of Responsibility in the Audit Report Act as a Disclaimer to Reduce Auditor Accountability for Audit Failures</i> Bethany Brumley* University of Illinois at Urbana–Champaign Keith Czerney University of Missouri–Columbia Jaime Schmidt The University of Texas at Austin Anne Thompson University of Illinois at Urbana–Champaign	<i>Learning from Others' Deficiencies: How Group Affiliation and Selection Basis Jointly Affect Auditors' Effective Use of Inspection Feedback</i> Kamber Hetrick* Northeastern University
	<i>Do Managers Respond to Auditors' Red Flags?</i> Ionela Andreicovici* Frankfurt School of Finance and Management Anne Jeny ESSEC Business School Daphne Lui ESSEC Business School	<i>Group Audits and Earnings Informativeness</i> Johannes Impink University of Florida Alex Lyubimov* Concordia University Ashna Prasad Monash University	<i>Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations</i> Sanaz Aghazadeh Louisiana State University Mary Kate Dodgson* Northeastern University Yoon Ju Kang University of Massachusetts Amherst Marietta Peytcheva Lehigh University
10:15–10:45am	Break		Alcott Foyer

10:45–12:15pm	Concurrent Session 5		
	Session 5a Room: King Chair: Ann Vanstraelen (Maastricht University)	Session 5b Room: Stowe Chair: Elizabeth Carson (UNSW)	Session 5c Room: Alcott B Chair: Arnie Wright (Northeastern University)
	<i>The Credibility of Audit Quality Signaling Among Small Audit Firms in the Not-for-Profit Audit Market</i> Anne Thompson* University of Illinois at Urbana–Champaign Devin Williams University of Illinois at Urbana–Champaign	<i>Do PCAOB Inspections of Foreign Auditors Improve Global Financial Reporting Comparability?</i> Matthew Ege Texas A&M University Young Hoon Kim* Texas A&M University Dechun Wang Texas A&M University	<i>Managing Information Ambiguity - Supporting Audit Teams in Forming Well-Supported Judgments through a Reflexivity Intervention</i> Therese Grohnert* Vrije Universiteit Amsterdam Roger H G Meuwissen Maastricht University Wim H Gijsselaers Maastricht University
	<i>The Effect of Low Office-Level Audit Quality on Audit Fees and Their Effect on Future Audit Quality</i> Yuzhou Chen* University of Nebraska–Lincoln Thomas Omer University of Nebraska–Lincoln	<i>The Influence of Foreign Auditors and Lead Engagement Partners on Quality of Audits of U.S. Multinational Companies</i> Denise Downey Villanova University Jean C Bedard* Bentley University	<i>The Effects of PCAOB Inspection Findings and Selection Method on Investor Judgments</i> Jeffrey Cohen Boston College Ganesh Krishnamoorthy* Northeastern University Marietta Peytcheva Lehigh University Arnie Wright Northeastern University
	<i>The Effect of the Interplay between Liability and Regulatory Incentives on Audit Outcomes</i> Ulrike Thuerheimer* Maastricht University	<i>Associations and Networks of International Accounting Firms</i> Xi Ai* University of Tennessee, Knoxville Lauren Cunningham University of Tennessee, Knoxville Xiao Li Central University of Finance and Economics Linda Myers University of Tennessee, Knoxville	<i>Joint Effects of Critical Audit Matter Disclosure Strategy and Audit Committee Proactiveness on Managers' Financial Reporting Decisions</i> El'fred Boo Nanyang Technological University Kia Hong Goh Nanyang Technological University Terence Ng Nanyang Technological University Premila Gowri Shankar* Nanyang Technological University
12:15–1:15pm	Lunch		Press

1:15–2:15pm	Concurrent Session 6		
	Session 6a Room: King Chair: Ganesh Krishnamoorthy (Northeastern University)	Session 6b Room: Stowe Chair: Jean Bédard (Université Laval)	Session 6c Room: Alcott B Chair: Terence Ng (NTU)
	<i>The Existence and Effect of Competition in the Audit Market: Evidence from the Bidding Process</i> Nicholas Hallman* University of Texas at Austin Antonis Kartapanis University of Texas at Austin Jaime Schmidt University of Texas at Austin	<i>Audit Office Focus on Non-Audit Services and Audit Quality: Evidence of a Nonlinear Association</i> Erik Beardsley University of Notre Dame Andrew Imdieke* University of Notre Dame Thomas Omer University of Nebraska–Lincoln	<i>Complex Estimates and Auditor Reliance on Artificial Intelligence</i> Ben Commerford* University of Kentucky Sean Dennis University of Kentucky Jennifer Joe University of Delaware Jennifer Wang University of Kentucky
	<i>Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market</i> Elizabeth Cowle* University of Arkansas Tyler Kleppe University of Arkansas James Moon Georgia Institute of Technology Jonathan Shipman University of Arkansas	<i>Do Investors Care Who Did the Audit? Early Evidence of the Informativeness of Form AP</i> Marcus Doxey University of Alabama James Lawson* University of Alabama Thomas Lopez University of Alabama Quinn Swanquist University of Alabama	<i>How Alumni Affiliation and Fatigue Affect the Likelihood of Auditor Inquiry</i> Christine Earley* Providence College Stephen Kuselias Providence College Nikki Mackenzie Georgia Institute of Technology
2:15–2:45pm	Break Alcott Foyer		
2:45–4:00pm	Practice Plenary Alcott Plenary Session: The Future of Auditing: Opportunities and Challenges Facing Auditors and Regulators Chair: Bradley Bennett (University of Massachusetts Amherst) Speakers: John DeMelis (EY), Dan Sunderland (Deloitte), Barbara Vanich (PCAOB), Ian Wildenborg (KPMG)		
4:00–4:15pm	Wrap up and ISAR 2020 Alcott Hun-Tong Tan (NTU)		

* Presenting author(s)