

ISAR 2022 - Online

Programme



Wednesday 1 June 2022

21.00-21.15 hrs (Sydney) 19.00-19.15 hrs (Singapore) 13.00-13.15 hrs (Maastricht) 07.00-07.15 hrs (Boston)	Opening and Words of Welcome		
21.15-22.45 hrs (Sydney) 19.15-20.45 hrs (Singapore) 13.15-14.45 hrs (Maastricht) 07.15-08.45 hrs (Boston)	Concurrent Sessions		
	Session 1.1 Behavioral <i>Legitimizing the Root Cause Analysis Practice in Public Accounting – An Ethnographic Study</i> Wendy Groot Vrije Universiteit Amsterdam Anna Gold Vrije Universiteit Amsterdam Herman Van Brenk Nyenrode Business University Dominic Detzen Vrije Universiteit Amsterdam <i>Root Cause Analysis Research Framework Mapping Auditing Judgment and Decision Making Research to Root Cause Analysis of Auditing Deficiencies in Practice – A Way Forward</i> Christine Nolder Suffolk University Daniel Sunderland Northeastern University <i>Uninformed and Unaware – The Dunning-Kruger Effect's Role in Auditors' Insufficiently Supported Judgments</i> Therese Grohnert Maastricht University Wim Gijsselaers Maastricht University Roger Meuwissen Maastricht University	Session 1.2 Archival <i>Auditor Reputation Concerns, Human Capital Investment, and Audit Quality</i> Daniel Aobdia Pennsylvania State University Xuejiao Liu University of International Business and Economics Ke Na Cheung Kong Graduate School of Business Hong Wu Fudan University <i>Partner Narcissism in a Private Market Setting: Consequences for Audit Reporting Decisions and Audit Pricing</i> Linde Kerckhofs Vrije Universiteit Brussel Marie-Laure Vandenhoute Vrije Universiteit Brussel Kris Hardies University of Antwerp <i>Audit Disruption: The Case of Outside Job Opportunities for External Auditors and Audit Quality</i> Young Kim George Mason University Dechun Wang Texas A&M University Matt Ege Texas A&M University	
22.45-23.00 hrs (Sydney) 20.45-21.00 hrs (Singapore) 14.45-15.00 hrs (Maastricht) 08.45-09.00 hrs (Boston)	Break		

23.00-00.30 hrs (Sydney) 21.00-22.30 hrs (Singapore) 15.00-16.30 hrs (Maastricht) 09.00-10.30 hrs (Boston)	Concurrent Sessions		
	Session 2.1 Behavioral	Session 2.2 Archival	Session 2.3 Archival
	<i>Empowering Auditors to Pursue Fraud during Evidence Evaluation</i>	<i>Audit Committee Expertise, Securities Class Action Lawsuits, and Risk-Taking</i>	<i>Going Beyond Twelve Months: Are Auditors' Going Concern Assessments Accurate Beyond the Applied Time Horizon?</i>
	<p>Tina Carpenter University of Georgia</p> <p>Ashley Austin University of Richmond</p> <p>Margaret Christ University of Georgia</p> <p>Christy Nielson University of Mississippi</p> <p><i>Should We Talk Now or later and Who Wants to Know? An Unintended Effect of Expanded Auditor Reporting.</i></p> <p>Aubrey Whitfield University of Massachusetts-Amherst</p> <p>Yoon Ju Kang University of Massachusetts-Amherst</p> <p>Ken Trotman University of New South Wales</p> <p><i>Can Auditors Use Critical Audit Matters to Signal Management Aggressiveness? The Joint Effect of Repeated Critical Audit Matters, Auditor Range Disclosures, and Management Redirections on Investors' Judgments</i></p> <p>Feng Yeo University of South Carolina</p> <p>Hun-Tong Tan Nanyang Technological University</p>	<p>Wei Shi Deakin University</p> <p>Gopal Krishnan Bentley University</p> <p>Duncan Liu Guangdong University of Finance and Economics</p> <p><i>Legal Intensity of Financial Reporting and Audit Quality</i></p> <p>Mengtian Li Brock University</p> <p>Jagan Krishnan Temple University</p> <p>Jayanthi Krishnan Temple University</p> <p>Yi Liang Temple University</p> <p><i>Auditor Responses to Regulatory Risk: Evidence from SEC Investigations</i></p> <p>Wei Zhang University of Massachusetts-Amherst</p> <p>Nina Xu University of Connecticut</p>	<p>Ibrahim Pelja Norwegian School of Economics</p> <p>Anna Gold Vrije Universiteit Amsterdam</p> <p><i>Why it Matters: The Key Role of the Audit Committee in Expanded Audit Reporting Quality</i></p> <p>Linette Rousseau University of Wisconsin - Madison</p> <p><i>Cataloguing the Marketplace of Assurance Services</i></p> <p>Efrim Boritz University of Waterloo</p> <p>Tim Bauer University of Waterloo</p> <p>Alec Cram University of Waterloo</p> <p>Kirsta Fiolleau University of Waterloo</p> <p>Bradley Pomeroy University of Waterloo</p> <p>Adam Vitalis University of Waterloo</p> <p>Pei Wang University of Waterloo</p>
00.30-00.45 hrs (Sydney) 22.30-22.45 hrs (Singapore) 16.30-16.45 hrs (Maastricht) 10.30-10.45 hrs (Boston)	Break		
00.45-02.15 hrs (Sydney) 22.45-00.15 hrs (Singapore) 16.45-18.15 hrs (Maastricht) 10.45-12.15 hrs (Boston)	Concurrent sessions		
	Session 3.1 Behavioral	Session 3.2 Archival	Session 3.3 Archival
	<i>How Does Accountability and Role Drive Valuation Specialists' Determination of Fair Value?</i>	<i>Does Tax Enforcement Inform Auditors' Risk Assessment? Evidence from Key Audit Matters</i>	<i>The Effects of Firms' Use of Artificial Intelligence on Audit Efficiency, Audit Fees, and Audit Quality</i>
	<p>Stephani Mason DePaul University</p> <p>Dereck Barr-Pulliam University of Louisville</p> <p>Jennifer Joe University of Delaware</p> <p><i>How do Relative Performance Evaluation and Auditors' Social Bonds Influence Auditors' Peer-to-Peer Knowledge Sharing?</i></p> <p>Emily Hornok</p>	<p>Sarah Stein Virginia Tech</p> <p>Jessica Berube Virginia Tech</p> <p>Jingjing Huang Virginia Tech</p> <p>Lijun Lei University of North Carolina</p> <p><i>Key Audit Matter Disclosures, Uncertainty, and the Relative Success of M&A Transactions</i></p> <p>Karla Zehms University of Wisconsin - Madison</p>	<p>Andrea Rozario Rutgers Business School</p> <p>Chanyuan Abigail Zhang Rutgers Business School</p> <p>Jie Bao Rutgers Business School</p> <p><i>Audit Firm Technology and Financial Statement Audits</i></p> <p>Christian Friedrich Technical University Darmstadt</p> <p>W. Robert Knechel</p>

	<p>Baylor University Kendall Bowlin University of Mississippi Margaret Christ University of Georgia Christy Nielson University of Mississippi</p> <p><i>The Influence of Client Incivility and Coping Strategies on Accounting Professionals' Work Quality: Survey Findings and Experimental Evidence</i></p> <p>Tim Bauer University of Waterloo Sean Hillison Virginia Polytechnic Institute and State University Ala Mokhtar University of Waterloo</p>	<p>Daniel Wangerin University of Wisconsin - Madison Jessica Nysten University of Wisconsin - Madison</p> <p><i>Client-Specific Information in Key Audit Matters and Audit Risks</i></p> <p>Emeline Deneuve ESSEC Business School Andrei Filip ESSEC Business School Anne Jeny IESEG School of Management</p>	<p>University of Florida Marleen Willekens KU Leuven Victor Zuiddam KU Leuven</p> <p><i>The Implications of IT Environment on the Audit and Financial Reporting Quality</i></p> <p>Jake Sigler Xavier University Preeti Choudhary University of Arizona Vikram Ramadas PCAOB</p>
<p>02.15-02.30 hrs (Sydney) 00.15-00.30 hrs (Singapore) 18.15-18.30 hrs (Maastricht) 12.15-12.30 hrs (Boston)</p>	<p>Break</p>		
<p>02.30-04.00 hrs (Sydney) 00.30-02.00 hrs (Singapore) 18.30-20.00 hrs (Maastricht) 12.30-14.00 hrs (Boston)</p>	<p>Concurrent sessions</p>		
	<p>Session 4.1 Behavioral</p> <p><i>Embracing a Paradoxical Environment to Promote Technological Advancements in the Auditing Profession: Perspectives from Paradox Theory</i></p> <p>Kimberly Walker Virginia Tech Helen Brown-Liburd The State University of New Jersey</p> <p><i>How Does an Audit Partner's Perceived Technical Expertise and Objectivity Impact the Audit Partner Selection Process? Experimental Evidence on Managers' Recommendations</i></p> <p>Lori Bhaskar Indiana University Melissa Carlisle Case Western Reserve University Candice Hux Northern Illinois University Aleksandra Zimmerman Florida State University</p> <p><i>Surviving Busy Season in a Remote Work Environment: Using the Job Demands-Resources Model to Investigate Coping Mechanisms</i></p> <p>Devon Jefferson Virginia Commonwealth University Lindsay Andiola Virginia Commonwealth University Patrick Hurley Northeastern University</p>	<p>Session 4.2 Archival</p> <p><i>Does Auditor Reputation Matter? Evidence from the Audit Inspection Scandal</i></p> <p>Amy Sheneman Ohio State University Francine McKenna American University Mikhail Pevzner University of Baltimore Tzachi Zach Ohio State University</p> <p><i>Does the PCAOB's Emphasis on Management Review Controls Improve Financial Reporting Decisions?: Evidence from Goodwill Impairments</i></p> <p>Chris Hogan Michigan State University Ken Bills Michigan State University Jennifer Madden Michigan State University</p> <p><i>Intangible Asset Flight and the Effects of PCAOB Inspection Reports on Accounting Firm M&A Deals</i></p> <p>Clive Lennox University of Southern California</p>	<p>Session 4.3 Archival</p> <p><i>Large and New Clients in Auditors' Client Portfolios and Earnings Quality</i></p> <p>Jenni Jääskö University of Oulu Petri Sahlström University of Oulu</p> <p><i>Corporate Monitoring and Misreporting: The Role of Rules-based and Principles-based Accounting Standards</i></p> <p>Yuping Zhao University of Houston Li Fang Iowa State University Jeffrey Pittman Memorial University of Newfoundland Yinqi Zhang American University</p> <p><i>Timely Signals of Systematic Audit Quality from Market Participants: Evidence from Activist Short-Seller Campaigns</i></p> <p>Meiling Zhao University of Arizona</p>

Day 2 – Thursday 2 June 2022

19.00-20.30 hrs (Sydney) 17.00-18.30 hrs (Singapore) 11.00-12.30 hrs (Maastricht) 05.00-06.30 hrs (Boston)	Concurrent Sessions		
	Session 5.1 Archival	Session 5.2 Archival	
	<p><i>Does Subsidiary Auditor Misalignment Explain Audit Fee Low-Balling?</i></p> <p>Angela Pettinicchio Università Cattolica del Sacro Cuore</p> <p>Alessandra Scimeca Bocconi University</p> <p>Peter Pope Bocconi University</p> <p><i>Auditors' Information Acquisition Along the Supply Chain and Audit Quality</i></p> <p>Ling Qin UNSW</p> <p>Lili Dai UNSW</p> <p>Gary Monroe UNSW</p> <p><i>Switching Costs and Market Power in the Auditing Industry: Evidence from a Structural Approach</i></p> <p>Christopher Koch Johannes Gutenberg University</p> <p>Qiang Guo University of Southern Denmark</p> <p>Aiyong Zhu Wuhan University</p>	<p><i>Do Auditors Consider Climate Change-Related External Risks?</i></p> <p>Sven Hartlieb University of Bamberg</p> <p>Brigitte Eierle University of Bamberg</p> <p><i>Climate Risk Disclosures and Auditor Expertise</i></p> <p>Ly Pham Aalto University</p> <p>David Hay University of Auckland</p> <p>Antti Miihkinen University of Turku</p> <p>Emma-Riikka Myllymäki Aalto University</p> <p>Lasse Niemi Aalto University</p> <p>Jukka Sihvonen Aalto University</p> <p><i>Integrated Reporting, Audit Quality and Audit Fees</i></p> <p>Shan Zhou University of Sydney</p> <p>Meiting Lu Macquarie University</p> <p>Ruizhe Wang University of Sydney</p> <p>Ava Wu University of Sydney</p>	
20.30-20.45 hrs (Sydney) 18.30-18.45 hrs (Singapore) 12.30-12.45 hrs (Maastricht) 06.30-06.45 hrs (Boston)	Break		
20.45-22.15 hrs (Sydney) 18.45-20.15 hrs (Singapore) 12.45-14.15 hrs (Maastricht) 06.45-08.15 hrs (Boston)	Concurrent Sessions		
	Session 6.1 Behavioral	Session 6.2 Archival	
	<p><i>The Effect of Pure Audit Firms, Non-Provision of Non-Audit Services to Audit Clients, and a Statutory Fee Schedule on Audit Quality Perceptions</i></p> <p>Nicolas Pappert Technical University of Darmstadt</p> <p>Reiner Quick Technical University of Darmstadt</p> <p><i>Audit Evidence Quality: The Role of Accounting Managers and Their Sense of Power</i></p> <p>Christy Nielson University of Mississippi</p>	<p><i>The Contagion Effect of Audit Quality on Auditor Retention-related Disclosures</i></p> <p>Jingru Gao University of Melbourne</p> <p>Vic Naiker University of Melbourne</p> <p>Like Jiang University of Melbourne</p> <p>Rencheng Wang Singapore Management University</p> <p><i>Tier-Based Regulation and Hybrid Audit Inspections</i></p> <p>David Hay University of Auckland</p> <p>Antti Fredriksson University of Turku</p> <p>Jukka Karjalainen</p>	

		<p>University of Turku Robert Knechel University of Florida Arpine Maghakyan Aalto University Lasse Niemi Aalto University Mikko Zerni University of Vaasa</p>	
	<p><i>The Effects of Key Audit Matters and Stock Ownership on Audit Committee Members' Decision-Making</i></p> <p>Christiane Pott TU Dortmund University Michelle Höfmann TU Dortmund University</p>	<p><i>Audit Partners' Academic Credentials: A Signal of Audit Quality?</i></p> <p>Greg Trompeter University of Central Florida Janine Maniora Heinrich-Heine-Universität Düsseldorf Ludwig Hilmer Technical University of Munich</p>	
<p>22.15-22.45 hrs (Sydney) 20.15-20.45 hrs (Singapore) 14.15-14.45 hrs (Maastricht) 08.15-08.45 hrs (Boston)</p>	Break		
<p>22.45-00.15 hrs (Sydney) 20.45-22.15 hrs (Singapore) 14.45-16.15 hrs (Maastricht) 08.45-10.15 hrs (Boston)</p>	Concurrent Sessions		
	Session 7.1 Behavioral	Session 7.2 Archival	
	<p><i>(De)Motivating Employee Helping Behavior in Audit Teams</i></p> <p>Kristen Thompson University of South Carolina Sarah Judge Indiana University</p>	<p><i>Do Tax Experts Play a Monitoring Role in Audit Engagements?</i></p> <p>Aleksandra Zimmerman Florida State University Andrew Bauer University of Waterloo Miguel Minutti-Meza University of Miami Saad Siddiqui Villanova University</p>	
	<p><i>Caring for the Community: The Effects of Client Civic Benefit on Auditors' Stakeholder Prioritizations and Audit Judgments</i></p> <p>Macy Knutson University of South Carolina Chad Stefaniak University of South Carolina Timothy Brown University of South Carolina</p>	<p><i>Audit Effort in Global Systemic Banks</i></p> <p>Alain Schatt HEC Lausanne Gerald Lobo University of Houston Romain Oberson University Laval</p>	
	<p><i>The Impact of Auditor Behavior and Audit Committee Questioning on Managers' Non-GAAP Reporting Decisions</i></p> <p>Kevin Hale Virginia Polytechnic Institute and State University Sudip Bhattacharjee Virginia Polytechnic Institute and State University</p>	<p><i>Do Reviews Improve Interim Financial Reporting Quality?</i></p> <p>Nicholas Cicone University of Florida</p>	
<p>00.15-00.30 hrs (Sydney) 22.15-22.30 hrs (Singapore) 16.15-16.30 hrs (Maastricht) 10.15-10.30 hrs (Boston)</p>	Wrap up and ISAR 2023		