

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 Chair: Ken Trotman	Session 1.2 Archival Chair: Ann Vanstraelen
	<p><i>Legitimizing the Root Cause Analysis Practice in Public Accounting – An Ethnographic Study</i></p> <p>Wendy Groot* Vrije Universiteit Amsterdam Anna Gold Vrije Universiteit Amsterdam Herman Van Brenk Nyenrode Business University Dominic Detzen Vrije Universiteit Amsterdam</p> <p><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></p> <p>Christine Nolder* Suffolk University Daniel Sunderland Northeastern University</p> <p><i>Uninformed and Unaware – The Dunning-Kruger Effect’s Role in Auditors’ Insufficiently Supported Judgments</i></p> <p>Therese Grohnert* Maastricht University Wim Gijsselaers Maastricht University Roger Meuwissen Maastricht University</p>	<p><i>Auditor Reputation Concerns, Human Capital Investment, and Audit Quality</i></p> <p>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</p> <p><i>Partner Narcissism in a Private Market Setting: Consequences for Audit Reporting Decisions and Audit Pricing</i></p> <p>Linde Kerckhofs* Vrije Universiteit Brussel Marie-Laure Vandenhoute Vrije Universiteit Brussel Kris Hardies University of Antwerp</p> <p><i>Audit Disruption: The Case of Outside Job Opportunities for External Auditors and Audit Quality</i></p> <p>Young Hoon Kim* George Mason University Dechun Wang Texas A&M University Matt Ege Texas A&M University</p>
22.45-23.00 hrs (Sydney) 20.45-21.00 hrs (Singapore) 14.45-15.00 hrs (Maastricht)	Break	

08.45-09.00 hrs (Boston)			
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 Chair: Hun Tong Tan	Session 2.2 Archival Chair: Roger Meuwissen	Session 2.3 Archival Chair: Terence Ng
	<p><i>Empowering Auditors to Pursue Fraud during Evidence Evaluation</i></p> <p>Tina Carpenter* University of Georgia Ashley Austin University of Richmond Margaret Christ University of Georgia 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 Yoon Ju Kang University of Massachusetts-Amherst 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 Hun-Tong Tan Nanyang Technological University</p>	<p><i>Audit Committee Expertise, Securities Class Action Lawsuits, and Risk-Taking</i></p> <p>Wei Shi* Deakin University Gopal Krishnan Bentley University 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 Jagan Krishnan Temple University Jayanthi Krishnan Temple University 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 Nina Xu * University of Connecticut</p>	<p><i>Going Beyond Twelve Months: Are Auditors' Going Concern Assessments Accurate Beyond the Applied Time Horizon?</i></p> <p>Ibrahim Pelja* Norwegian School of Economics 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 Tim Bauer University of Waterloo Alec Cram University of Waterloo Kirsta Fiolleau University of Waterloo Bradley Pomeroy University of Waterloo Adam Vitalis University of Waterloo 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 Chair: Bradley Bennett	Session 3.2 Archival Chair: Ulrike Thürheimer	Session 3.3 Archival Chair: Jere Francis
	<p><i>How Does Accountability and Role Drive Valuation Specialists' Determination of Fair Value?</i></p> <p>Stephani Mason DePaul University Dereck Barr-Pulliam* University of Louisville Jennifer Joe University of Delaware</p> <p><i>How do Relative Performance Evaluation and Auditors' Social</i></p>	<p><i>Does Tax Enforcement Inform Auditors' Risk Assessment? Evidence from Key Audit Matters</i></p> <p>Sarah Stein Virginia Tech Jessica Berube* Virginia Tech Jingjing Huang Virginia Tech Lijun Lei University of North Carolina</p>	<p><i>The Effects of Firms' Use of Artificial Intelligence on Audit Efficiency, Audit Fees, and Audit Quality</i></p> <p>Andrea Rozario Rutgers Business School Chanyuan Abigail Zhang* Rutgers Business School Jie Bao Rutgers Business School</p> <p><i>Audit Firm Technology and Financial Statement Audits</i></p>

	<p><i>Bonds Influence Auditors' Peer-to-Peer Knowledge Sharing?</i></p> <p>Emily Hornok* 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><i>Key Audit Matter Disclosures, Uncertainty, and the Relative Success of M&A Transactions</i></p> <p>Karla Zehms University of Wisconsin - Madison 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>Christian Friedrich* Technical University Darmstadt W. Robert Knechel 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>
02.15-02.30 hrs (Sydney) 00.15-00.30 hrs (Singapore) 18.15-18.30 hrs (Maastricht) 12.15-12.30 hrs (Boston)	Break		
02.30-04.00 hrs (Sydney) 00.30-02.00 hrs (Singapore) 18.30-20.00 hrs (Maastricht) 12.30-14.00 hrs (Boston)	Concurrent sessions		
	<p>Session 4.1 Behavioral Chair: Ken Trotman</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 Chair: Ann Vanstraelen</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 Puccia* 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 Chair: Chris Agoglia</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 Chair: Gary Monroe	Session 5.2 Archival Chair: Roger Meuwissen
	<p><i>Does Subsidiary Auditor Misalignment Explain Audit Fee Low-Balling?</i></p> <p>Angela Pettinicchio* Università Cattolica del Sacro Cuore Alessandra Scimeca Bocconi University Peter Pope Bocconi University</p> <p><i>Auditors' Information Acquisition Along the Supply Chain and Audit Quality</i></p> <p>Ling Qin* UNSW Lili Dai UNSW 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 Qiang Guo University of Southern Denmark Aiyong Zhu Wuhan University</p>	<p><i>Do Auditors Consider Climate Change-Related External Risks?</i></p> <p>Sven Hartlieb* University of Bamberg Brigitte Eierle University of Bamberg</p> <p><i>Climate Risk Disclosures and Auditor Expertise</i></p> <p>Ly Pham* Aalto University David Hay University of Auckland Antti Miihkinen University of Turku Emma-Riikka Myllymäki Aalto University Lasse Niemi Aalto University Jukka Sihvonen Aalto University</p> <p><i>Integrated Reporting, Audit Quality and Audit Fees</i></p> <p>Shan Zhou* University of Sydney Meiting Lu Macquarie University Ruizhe Wang University of Sydney 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 Chair: Hun Tong Tan	Session 6.2 Archival Chair: Jere Francis
	<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 Reiner Quick Technical University of Darmstadt</p>	<p><i>The Contagion Effect of Audit Quality on Auditor Retention-related Disclosures</i></p> <p>Jingru Gao* University of Melbourne Vic Naiker University of Melbourne Like Jiang University of Melbourne Rencheng Wang Singapore Management University</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>Tier-Based Regulation and Hybrid Audit Inspections</i></p> <p>David Hay* University of Auckland Antti Fredriksson University of Turku Jukka Karjalainen 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>	
22.15-22.45 hrs (Sydney) 20.15-20.45 hrs (Singapore) 14.15-14.45 hrs (Maastricht) 08.15-08.45 hrs (Boston)	Break		
22.45-00.15 hrs (Sydney) 20.45-22.15 hrs (Singapore) 14.45-16.15 hrs (Maastricht) 08.45-10.15 hrs (Boston)	Concurrent Sessions		
	<p>Session 7.1 Behavioral Chair: Bradley Bennett</p>	<p>Session 7.2 Archival Chair: Lena Pieper</p>	
	<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>	
00.15-00.30 hrs (Sydney) 22.15-22.30 hrs (Singapore)	Wrap up and ISAR 2023		

16.15-16.30 hrs (Maastricht) 10.15-10.30 hrs (Boston)	
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