



# International Symposium on Audit Research

## Program

### Consortium

Maastricht University  
Nanyang Technological University  
UNSW Sydney  
University of Massachusetts Amherst  
University of Southern California

### Hosted by

UNSW Sydney  
June 2-3, 2023  
Crowne Plaza Coogee

### Principal Sponsors



<b>Welcome Reception</b> Thursday June 1, 2023 05:30 pm – 06:30 pm Crowne Plaza Coogee			
<b>Friday June 2, 2023</b>			
08:00am– 08:45am	<b>ISAR Registration</b>		
08:45am– 09:00am	<b>Welcome – Ken Trotman, UNSW Sydney</b>		
09:00am– 10:30am	<b>Plenary Session</b>  <b>Sustainability Assurance</b> <b>Bill Edge</b> Chair, Auditing and Assurance Standards Board (AUASB) <b>Nicky Landsbergen</b> Partner, Climate Change and Sustainability Services, Ernst & Young <b>Roger Simnett</b> Deakin University, UNSW Sydney  <b>Chair: Gary Pflugrath</b> Executive General Manager, Policy and Advocacy, CPA Australia		
10:30am– 11:00am	<b>Morning Tea</b>		
11:00am– 12:30pm	<b>Concurrent Sessions</b>		
	<b>Session 1A</b>  <b>Chair: Roger Meuwissen</b> Maastricht University	<b>Session 1B</b>  <b>Chair: Hun Tong Tan</b> Nanyang Technological University	<b>Session 1C</b>  <b>Chair: Sander De Groot</b> UNSW Sydney
	<i>Do Entry Barriers Allow          Low Quality Audit Firms to          Enter the Public Company          Audit Market?</i> <b>Andrew Kitto*</b> University of Massachusetts – Amherst <b>Phillip Lamoreaux</b> Arizona State University <b>Devin Williams</b> University of Illinois at Urbana-Champaign	<i>Comparing Auditors' and          Users' Materiality          Judgments for ESG and          Traditional Financial          Disclosures: The Roles of          Disclosure Form, Valence,          and Assurance Level</i> <b>Marcus Doxey</b> University of Alabama <b>Chezham Sealy*</b> University of Alabama	<i>Shared Social Identity and          Audit Committee Oversight          Effectiveness: Evidence          from AC Within-team          Social Connections</i> <b>Xinghua Gao</b> Washington State University <b>Yonghong Jia</b> Iowa State University <b>Qian Wang*</b> Iowa State University
	<i>Subsequent Event          Reporting Quality and          Audit Quality among U.S.          State and Local          Governments</i> <b>Bethany Brumley</b> University of Mississippi <b>Keith Czerney</b> University of Missouri- Columbia <b>Anne Thompson*</b> University of Illinois at Urbana-Champaign <b>Wei Zhu</b> University of Illinois at Urbana-Champaign	<i>Navigating Sustainability          Disclosure: The Impact of          Reporting Approach and          Assurance Level on          Investor Confidence and          Investor-Auditor          Expectation Gaps</i> <b>Lori Shefchik Bhaskar</b> Indiana University <b>Jeffrey Hales</b> University of Texas at Austin <b>Tamara Lambert*</b> Lehigh University <b>Roshan Sinha</b> Indiana University	<i>Ethical Distance Between          Group Audit Participants          and Earnings Quality</i> <b>Johannes Impink</b> University of Florida <b>Alexey Lyubimov</b> Concordia University <b>Ashna Prasad*</b> Monash University

	<p><i>Individual Auditor Turnover and Audit Quality – Large Sample Evidence from U.S. Audit Offices</i></p> <p><b>Tao Ma</b> Texas Tech University</p> <p><b>Chi Wan</b> University of Massachusetts Boston</p> <p><b>Yakun Wang*</b> The Chinese University of Hong Kong, Shenzhen</p> <p><b>Yuping Zhao</b> University of Houston</p>	<p><i>Non-professional Investors' Understanding of Assurance and Perceptions of Different Assurance Providers in the Burgeoning CSR Reporting Environment</i></p> <p><b>Jingyi Niu</b> The University of Adelaide</p> <p><b>Paul Coram*</b> The University of Adelaide</p> <p><b>Abdifatah Ahmed Haji</b> Deakin University</p>	<p><i>Are Audit Partners Penalized? Empirical Evidence in the Case of a Client's Misstatements</i></p> <p><b>Norimasa Ozeki*</b> Tohoku University</p> <p><b>Tomomi Takada</b> Kobe University</p>
12:30pm–01:30pm	<b>Lunch (Hotel Restaurant)</b>		

01:30pm– 03:00pm	<b>Concurrent Sessions</b>		
	<b>Session 2A</b>	<b>Session 2B</b>	<b>Session 2C</b>
	<b>Chair: Gary Monroe</b> UNSW Sydney	<b>Chair: Bradley Bennett</b> University of Massachusetts Amherst	<b>Chair: Sarowar Hossain</b> UNSW Sydney
	<i>The Influence of Accounting Firm Consulting Revenues on Audit Client Risk Tolerance</i> <b>Xinghua Gao</b> Washington State University Vancouver <b>Yonghong Jia</b> Iowa State University <b>Timothy Seidel*</b> Brigham Young University	<i>Experiences of Auditing Standard Setters: Audit Quality and the Interactions of Parties Involved in the Financial Reporting Supply Chain</i> <b>Andrew Trotman*</b> Kennesaw State University <b>Ken Trotman</b> UNSW Sydney <b>Arnie Wright</b> Vrije University	<i>An Evaluation of Exemption Thresholds from Accounting Regulation</i> <b>Millie Hutton</b> The University of Alabama <b>Quinn Swanquist*</b> The University of Alabama
	<i>Non-Audit Services and the Timeliness and Reliability of Earnings Announcements</i> <b>Chris Hogan</b> Michigan State University <b>Michelle Nessa</b> Michigan State University <b>Joseph Schroeder*</b> Indiana University	<i>Old Institutions, New Report: Auditors' Experiences Implementing Critical Audit Matter Reporting</i> <b>Emily Griffith</b> University of Wisconsin – Madison <b>Linette Rousseau*</b> University of Houston <b>Karla Zehms</b> University of Wisconsin – Madison	<i>Is Professional Exam Performance Associated with Career Success in Auditing? Evidence on Gender Differences</i> <b>Antti Fredriksson</b> University of Turku <b>David Hay</b> University of Auckland <b>Jukka Karjalainen</b> University of Eastern Finland <b>Arpine Maghalyan*</b> University of Glasgow <b>Lasse Niemi</b> Aalto University
	<i>Should Levels and Specific Consulting Services to Audit Clients be Banned?</i> <b>Pamela Kent</b> Queensland University of Technology <b>Richard Kent*</b> University of Michigan at Dearborn <b>Grant Richardson</b> Macquarie University	<i>Investor Reactions to Unqualified Audit Reports That Contain Going Concern Disclosures</i> <b>Rebecca Mattocks*</b> Monash University/AUASB <b>Soon-Yeow Phang</b> Monash University <b>Robyn Moroney</b> RMIT University	<i>Auditor Training Hours and Audit Outcomes</i> <b>Brant Christensen</b> Brigham Young University <b>Mengyang Davila*</b> University of Oklahoma <b>Chenxi Lin</b> University of Oklahoma
03:00pm– 03:30pm	<b>Coffee Break</b>		

03:30pm– 05:00pm	<b>Concurrent Sessions</b>		
	<b>Session 3A</b>	<b>Session 3B</b>	<b>Session 3C</b>
	<b>Chair: Leonard Li</b> UNSW Sydney	<b>Chair: Andrew Trotman</b> Kennesaw State University	<b>Chair: Miaodi (Mia) Han</b> UNSW Sydney
	<i>Solicitation, Social Exchange, and Auditor-Client Matching: Evidence from Auditor Provided Awards</i> <b>Robert Carnes</b> University of Florida <b>Patrick Kmieciak*</b> University of Florida	<i>Managing Quality Control Systems: How Audit Firms Experience and Navigate Conflicting Institutional Demands</i> <b>Christie Hayne</b> University of Illinois at Urbana-Champaign <b>Mark Peecher</b> University of Illinois at Urbana-Champaign <b>Jeffrey Pickerd</b> The University of Mississippi <b>Yuepin (Daniel) Zhou*</b> University of Illinois at Urbana-Champaign	<i>Big 4 Audit Partners' Political Activism and Audit Quality</i> <b>Ali Nickpour*</b> Aalto University
	<i>Do Clients Respond to Adverse Outcomes of the Financial Reporting and Audit Processes by Dismissing Their Audit Firm or Audit Partner?</i> <b>Keith Czerney*</b> University of Missouri-Columbia	<i>Intimidation and Repetition: How Client Behaviors Influence Auditor Judgments</i> <b>Jacqueline Hammersley</b> University of Georgia <b>Truman Rowley*</b> University of Georgia	<i>Auditor Expertise in Accounting Estimates: Evidence from Audit Partners' Career Key Audit Matter Disclosures and Asset Impairments</i> <b>Menghe (David) Zhao*</b> Australian National University
	<i>Auditor-Client Fit: A New Measure of Audit Quality</i> <b>Mert Erinc*</b> BI Norwegian Business School <b>Tzachi Zach</b> The Ohio State University	<i>Re-thinking Source Credibility: How the Sleeper Effect of Credibility Influences Auditors' Evaluations of Audit Evidence</i> <b>Jennifer McCallen*</b> University of Georgia <b>Christopher Agolia</b> University of Massachusetts Amherst <b>Bradley Bennett</b> University of Massachusetts Amherst	
6:30pm	<b>Reception and Dinner Buffet, Crowne Plaza Coogee</b>		

## Saturday June 3, 2023

09:00am– 10:30am	<b>Plenary Session</b>  <b><i>Future Directions of Audit Research</i></b> <b>Chris Agoglia</b> University of Massachusetts Amherst <b>Robert Knechel</b> University of Florida  <b>Moderator: Ira Solomon</b> Professor Emeritus, University of Illinois at Urbana-Champaign		
10:30am– 11:00am	<b>Morning Tea</b>		
11:00am– 12:30pm	<b>Concurrent Sessions</b>		
	<b>Session 4A</b>  <b>Chair: Roger Simnett</b> Deakin University, UNSW Sydney	<b>Session 4B</b>  <b>Chair: Noel Harding</b> UNSW Sydney	<b>Session 4C</b>  <b>Chair: Jeff Coulton</b> UNSW Sydney
	<i>Technology-Based Audit Tools: Exploring the Current State and Future Direction</i> <b>Colleen Boland</b> University of Wisconsin – Milwaukee <b>Nicholas Galunic</b> Public Company Accounting Oversight Board <b>Matthew Sherwood*</b> University of Massachusetts, Amherst	<i>Data Source, Benefit Presentation, and Innovative Data Analytics</i> <b>Qingzhi Cai*</b> Nanyang Technological University <b>Peishu Sheng</b> Shanghai University of Finance and Economics <b>Hun-Tong Tan</b> Nanyang Technological University	<i>Auditors' Portfolio Risks, Audit Fees, and Audit Quality: A Study on SECs Mandatory Risk Factor Disclosures</i> <b>Sarowar Hossain*</b> UNSW Sydney <b>Zihang Peng</b> UNSW Sydney
	<i>Auditing from Afar: The Impact of Remote Auditing on Audit Quality of Accounting Estimates - Evidence from the COVID-19 Shutdown</i> <b>Tao Ma</b> Texas Tech University <b>Cong (Roman) Wang*</b> Texas Tech University <b>Yi-Jing Wu</b> Texas Tech University	<i>Auditor Automation Usage and Professional Skepticism</i> <b>Christian Peters*</b> Tilburg University	<i>Do Extended Audit-Related Disclosures Improve Firms' External Information Environments, as Proxied by Stock Return Synchronicity?</i> <b>Romalani Lefo*</b> Australian National University <b>Greg Shailer</b> Australian National University
	<i>Auditors' Information Search Effort in the M&amp;A Setting: Evidence from SEC EDGAR Clickstream data</i> <b>Miaodi (Mia) Han*</b> UNSW Sydney <b>Lili Dai</b> UNSW Sydney <b>Gary Monroe</b> UNSW Sydney	<i>Reliance on Algorithmic Evidence: The Joint Influence of Algorithm Adaptability and Measurement Uncertainty</i> <b>Jenny Ulla*</b> University of Illinois at Urbana-Champaign <b>Benjamin Commerford</b> University of Kentucky	<i>Does Verification of Internal Control over Financial Reporting Affect Voluntary Disclosure?</i> <b>Jade Huayu Chen*</b> Loyola Marymount University <b>Preeti Choudhary</b> University of Arizona <b>Aditi Khatri</b> University of Arizona <b>Shyam Sunder</b> University of Arizona

12:30pm– 01:30pm	<b>Lunch (Hotel Restaurant)</b>		
01:30pm– 02:30pm	<b>Concurrent Sessions</b>		
	<b>Session 5A</b>	<b>Session 5B</b>	<b>Session 5C</b>
	<b>Chair: Lili Dai</b> UNSW Sydney	<b>Chair: Terence Ng</b> Nanyang Technological University	<b>Chair: Hien Hoang</b> UNSW Sydney
	<i>How Do Audit Firms Treat Partners Who Issue Adverse Internal Control Opinions?</i> <b>Ashleigh Bakke</b> University of Kansas <b>Elizabeth Cowle*</b> Colorado State University <b>Stephen Rowe</b> University of Arkansas <b>Michael Wilkins</b> University of Kansas	<i>Prompt and Response: The Effect of Auditors' Assessment of Management's Going Concern Evaluation on Auditors' Going Concern Reporting Judgments</i> <b>Lindsay Andiola</b> Virginia Commonwealth University <b>Tamara Lambert</b> Lehigh University <b>Marietta Peytcheva*</b> Lehigh University	<i>Diversity, Equity, and Inclusion in the Auditing Profession: Individual Experiences and Contributions</i> <b>Emily Griffith</b> University of Wisconsin- Madison <b>Kathryn Holmstrom*</b> Iowa State University <b>Carissa Malone</b> North Carolina State University
	<i>Misstatement Cover-up: Do Auditors Benefit from Suppressing Restatements?</i> <b>Matthew Ege*</b> Texas A&M University <b>Sarah Stuber</b> Texas A&M University <b>Lisa Tiplady</b> Texas A&M University	<i>The Auditor-Valuation Specialist Cooperative Alliance in the Fair Value Audit of Complex Financial Instruments</i> <b>Dereck Barr-Pulliam</b> University of Louisville <b>Jennifer Joe</b> University of Delaware <b>Stephani Mason*</b> DePaul University <b>Kerri-Ann Sanderson</b> Bentley University	<i>The Role of Motives and Firm Messages on Auditors' Reliance on Data Analytics</i> <b>Prabashi Dharmasiri*</b> Royal Melbourne Institute of Technology <b>John Ko</b> Monash University <b>Soon-Yeow Phang</b> Monash University <b>Skye Zhu</b> James Cook University
02:30pm– 03:00pm	<b>Coffee Break</b>		
03:00pm– 04:30pm	<b>Concurrent Sessions</b>		
	<b>Session 6A</b>	<b>Session 6B</b>	<b>Session 6C</b>
	<b>Chair: Jenny Yang</b> UNSW Sydney	<b>Chair: Wei Chen</b> UNSW Sydney	<b>Chair: Lili Dai</b> UNSW Sydney
	<i>Auditors' Going Concern Reporting Decisions in Different Federal Legal Regimes: Evidence from IPOs and Auditor Recent IPO Experience</i> <b>Steven Kaplan*</b> Arizona State University <b>Lauren Matkaluk</b> Arizona State University	<i>Staff Auditors and the Remote Work Environment: Work Engagement, Disengagement and Coping Strategies</i> <b>Jennifer Joe*</b> University of Delaware <b>Jenny Ulla</b> University of Illinois at Urbana-Champaign <b>Yi-Jing Wu</b> Texas Tech University	<i>Teamwork, Groupthink, and Audit Quality: Evidence from Team Members' Co-Working Experience</i> <b>Hyonok Kim</b> Tokyo Keizai University <b>Katsushi Suzuki</b> Hitotsubashi University <b>Tomomi Takada*</b> Kobe University

	<p><i>Municipal Bond Market Consequences of Diverse Auditor Selection</i>  <b>Anne Thompson</b>  University of Illinois at Urbana-Champaign  <b>Devin Williams*</b>  University of Oklahoma  <b>Wei Zhu</b>  University of Illinois at Urbana-Champaign</p>	<p><i>Out of Office: Examining How Remote Auditing Can Affect Audit Quality</i>  <b>Kristen Thompson*</b>  Idaho State University</p>	<p><i>Organizational Form and Audit Pricing</i>  <b>Hajar El Mouttaqui</b>  American University of Sharjah  <b>Feras M. Salama*</b>  American University of Sharjah</p>
	<p><i>Empirical Evidence on Gender Effect and Workload Allocation in Audit Firms</i>  <b>Eddy Cardinaels</b>  Tilburg University  <b>Simon Dekeyser</b>  KU Leuven  <b>Ruiqiong (Cara) Zhang*</b>  Tilburg University</p>	<p><i>The Effects of Critical Audit Matters and Audit Materiality Disclosures on Investors' Risk Perceptions</i>  <b>Jin Ma*</b>  University of Adelaide  <b>Paul Coram</b>  University of Adelaide  <b>Indrit Troshani</b>  University of Adelaide</p>	<p><i>The Impact of Client Size, Audit Firm Size and Audit Experience on Auditor's Professional Skepticism in Colombia</i>  <b>Adelaida Correa</b>  National University of Colombia, Bogota  <b>Mary Anali Vera-Colina</b>  National University of Colombia, Bogota  <b>Medhat Endrawes*</b>  Pontifical Javeriana University, Colombia, Bogota</p>
04:30pm–04:45pm	<p><b>Wrap-up and ISAR 2024</b></p> <p><b>Ken Trotman</b>  UNSW Sydney  <b>Chris Agoglia, Bradley Bennett</b>  University of Massachusetts Amherst</p>		

\* Presenting Authors