

## ISAR 2024 Agenda

*Subject to change*

### **Friday – 28 June 2024**

**5:30 p.m. - 7:30 p.m.** – Welcome Reception & Registration **(The Square)**

### **Saturday – 29 June 2024**

**7:00 a.m. – 8:00 a.m.**– Continental Breakfast **(The Square)**

**8:00 a.m. – 9:45 a.m. - Conference Welcome & Opening Plenary: Generative AI in Practice (Avenue 34)**

**Moderator: Matthew Sherwood** (University of Massachusetts Amherst)

**Speakers: Erika Ordway** (Deloitte), **Lauren Reusche** (PwC), **Brian Wolohan** (Grant Thornton),

**9:45 a.m. – 10:30 a.m. – Break (Avenue 34)**

**10:30 a.m. – 12:00 p.m. – Concurrent Sessions 9**

**1a: Moderator: Wei Zhang** (University of Massachusetts Amherst) – **(Studio 1)**

#### ***Mandatory Key Audit Matter Disclosure and Investor Information Acquisition***

**Presenter: Xiumin Martin** (Washington University)

**Co-Author: Deqiu Chen, Nian Liu, Xuejiao Liu** (University of International Business and Economics), & **Xin Wang** (University of Hong Kong)

#### ***Consequences of US Audit Standards and Practice for Foreign Jurisdictions: Evidence from the Staggered Adoption of Expanded Audit Reporting***

**Presenter: Eric Lohwasser** (Colorado State University)

**Co-Authors: Eric Rapley** (Colorado State University), **Linette Rousseau** (University of Houston)

#### ***An Examination of Critical Audit Matter Disclosure Quality***

**Presenter: Keith Czerny** (University of Missouri-Columbia)

**Co-Author: Duan Jang** (California State University-Sacramento)

**1b: Moderator: Roger Meuwissen** (Maastricht University) **(Studio 2)**

#### ***Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions***

**Presenter: Emeline Deneuve** (HEC Montréal)

**Co-Authors: Andrei Filip, Anne Jeny** (IESEG School of Management)

#### ***Corporate Tax Consequences of the EU Audit Reform***

**Presenters: Alessandro Gabrielli & Diletta Vito** (University of Pisa)

**Co-Author: Giulio Greco** (University of Pisa)

**1c: Moderator: Yoon Ju Kang** (University of Massachusetts Amherst) **(The Loft)**

#### ***Auditor Reliance on Opaque Audit Methods: The Effects of Auditor Ownership and Task Experience***

**Presenter: Kathryn Holmstrom** (Iowa State University)

***Technology and Group Audits: An Examination of How More Centralized Group Audits Affect Component Auditor Motivation***

**Presenter: Michael A. Ricci** (University of Florida)

**Co-Authors: Blake Bowler & W. Robert Knechel** (University of Florida)

***Isn't It Ironic? The Unintended Consequences of Audit Firm Efforts to Increase Auditor Awareness of Blockchain Risks***

**Presenter: Ashley Austin** (University of Richmond)

**Co-Author: Tyler Williams** (Bentley University)

**12:00 p.m. – 1:00 p.m. Lunch**

**(The Square)**

**1:00 p.m. – 2:30 p.m. Concurrent Sessions**

**2a: Moderator: Lynda Schwartz** (University of Massachusetts Amherst)

**(Studio 1)**

***Consequences for Culpable Auditors***

**Presenter: Hyun Jong Park** (Temple University)

**Co-Authors: Jagan Krishnan & Ming Li** (Temple University), **Mihir Mehta** (University of Michigan)

***It's Also Relative: Auditor-Client Liability Allocation and Private Debt Access***

**Presenter: Wei Wang** (Temple University)

**Co-Authors: Barbara Su & Hyun Jong Park** (Temple University)

***Do Auditors Respond to Their Clients' Operating Lawsuits? Evidence From Audit Fees and Audit Reports***

**Presenter: Qian Wang** (Iowa State University)

**Co-Authors: Steven Kaplan** (Arizona State University), **Feng Guo** (Iowa State University), **Lili Sun** (University of North Texas)

**2b: Moderator: Luke Barnhart** (University of Massachusetts Amherst)

**(Studio 2)**

***Does Assurance Improve the Quality and Value Relevance of non-GAAP Earnings?***

**Presenter: Anne Thompson** (University of Illinois at Urbana Champaign)

**Co-Authors: Nicholas Hallman & Jaime Schmidt** (University of Texas at Austin)

***Do XBRL Audits Improve Reporting Quality? Evidence from European Audit Mandates***

**Presenter: Linette Rousseau** (University of Houston)

**Co-Author: Yuping Zhao** (University of Houston)

***Management's Confidence Expressed During Earnings Conference Calls: An Analysis of Quantitative and Qualitative Disclosures in the Presence of an Incomplete Audit***

**Presenter: Michelle Draeger** (Colorado State University)

**Co-Author: Kristian Allee** (University of Arkansas), **Chuong Do** (University of Nevada, Reno), **Mikhail Sterin** (Texas State University)

**2c: Moderator: Terence Ng** (Nanyang Technological University) **(The Loft)**

***Turnover Experiences in Public Accounting and Alumni's Decisions to "Give Back"***

**Presenter: Lindsay Andiola** (Virginia Commonwealth University)

**Co Authors: Derek Dalton & Nancy Harp** (Clemson University)

***Do Non-Professional Investors Weight Auditor Disclosures in their Valuation Judgments? A Replication of Dennis, Griffin, and Zehms (2019)***

**Presenter: Adam Vitalis** (University of Waterloo)

**Co-Authors: Bradley Pomeroy** (University of Waterloo), **Donald Young** (Indiana University)

***Understanding Auditor Burnout and Job Outcomes: A Person-Environment Fit Perspective Regarding Task Assignment***

**Presenter: Bright (Yue) Hong** (DePaul University)

**Co-Authors: Amy Kristof-Brown & Jin Wang** (University of Iowa)

**2:30 p.m. – 3:30 p.m. Poster Session and Coffee Break** **(The Square)**

- ***The Influence of Data Analytics on Auditor Performance: A Literature Based Content Analysis*** (Presenter: Theodore Andrews, Jr., Virginia State University; Co-Authors: Aurelia Nicholas-Donald, Virginia State University & Arthur Wharton, Virginia State University)
- ***Employee or Independent Contractor? Accountant Classification and Audit Outcomes*** (Presenter: Vishal P. Baloria, University of Connecticut; Co-Author: Jingyu Xu, University of Connecticut)
- ***An Analysis of Stakeholder Views on the Proposed International Standard on Auditing 500*** (Elina Haapamäki, University of Vaasa Finland)
- ***Do PCAOB Inspections Induce Real Earnings Management?*** (Eddie Hsiao, University of Memphis)
- ***Reduced Audit Quality Related to Signing Auditor Turnover*** (Presenter: Pamela Kent, Queensland University of Technology, Co-Authors: Jinghui Sun, Xi'an University of Posts & Telecommunications, Wen Jang, Xi'an Jiaotong University)
- ***Market Reaction to the Declining Audit Disclosures*** (Presenter: Mary Durkin, Babson College; Co-Authors: Kate Sustava, Bucknell University, Kristyn Calabrese, University of San Diego)
- ***The Effect of Reporting Unit Goodwill Aggregation on Impairment Assessments: Evidence from Critical Audit Matters*** (Colin Tipton, Temple University)
- ***Matchmaking in the Supply Chain: The Role of Shared Auditors*** (Presenter: Biyu Wu, University of Nebraska-Lincoln; Co-Authors: Sean Shun Cao, University of Maryland, Jie (Jack) He, University of Georgia, Yongtae Kim, Santa Clara University)
- ***The Effect of Board Ethnic Diversity on Internal Control Weaknesses and Financial Misstatements: The Importance of Supportive Environment*** (Presenter: Katharine Kexin Yu, University of Cincinnati; Co-Authors: Zachery (Ziqi) Ma, University of Cincinnati, Nan Zhou, University of Cincinnati)

**3:30 p.m. – 5:00 p.m. Concurrent Sessions**

**3a: Moderator: Andrew Kitto** (University of Massachusetts Amherst) **(Studio 1)**

***Do Assigned Audit Partners Perform Higher Quality Audits Than Self-Selected Auditors?***

**Presenter: Tjibbe Bosman** (University of Amsterdam)

**Co-Author: Jan Bouwens** (University of Amsterdam), **Olof Bik** (University of Groningen)

***Manager Staffing Leverage at the Audit Office and Audit Quality***

**Presenter: Brandon Szerwo** (University at Buffalo)

**Co-Authors: Joshua Khavis** (University at Buffalo), **Mengtian Li** (Brock University)

***It Takes Two to Tango: The Consequences of Client Contribution to the Audit***

**Presenter: Christian Peters** (Nanyang Technological University)

**Co-Authors: Bart Dierynck** (Tilburg University), **Anna Gold & Ivan Hagenbeek** (Vrije Universiteit Amsterdam)

**3b: Moderator: Yao Yu** (University of Massachusetts Amherst)

**(Studio 2)**

***The Effect of Audit Partner National Office Experience on Audit and Career Outcomes***

**Presenter: Ally Zimmerman** (Florida State University)

**Co-Authors: Lauren Matkaluk** (Bowling Green State University), **Mikhail Pevzner** (University of Baltimore), **Nathan Newton** (Florida State University)

***Multi-Office Audit Partners and Audit Implications***

**Presenter: Meng Li** (Temple University)

**3c: Moderator: Elaine Wang** (University of Massachusetts Amherst)

**(The Loft)**

***How Risk Awareness Impacts Auditors' Inquiry Strategies: An Investigation and Intervention***

**Presenter: Aaron Saiewitz** (University of Nevada, Las Vegas)

**Co Authors: Jessica L. Buchanan** (Providence College), **Erin L. Hamilton** (University of Nevada, Las Vegas), **Scott D. Vandervelde** (University of North Carolina-Charlotte)

***Psychological Distance and Auditor Assessment of the Severity of an Internal Control Deficiency***

**Presenter: Scott C. Jackson** (University of Nevada, Las Vegas)

**Co-Authors: Douglas Prawitt** (Brigham Young University), **John Keyser** (Case Western Reserve University)

***Does "Making a Difference" Make a Difference? How Work Significance Affects Audit Quality***

**Presenter: Truman Rowley** (University of Nevada, Las Vegas)

**6:00 p.m. –Reception**

**(Arlington/Berkely – Mezzanine Level)**

**7:00 p.m. -- Conference Dinner**

**(Georgian Room – Mezzanine Level)**

**Sunday - 30 June 2024**

**7:30 a.m. – 8:45 a.m. Continental Breakfast**

**(The Square)**

**8:45 a.m. – 10:15 a.m. Concurrent Sessions**

**4a: Moderator: Caren Schelleman (Maastricht University)**

**(Studio 1)**

***Auditor Dyad Formation in CSR Assurance Services: Evidence from CSR Assurance Fees and CSR Restatements***

**Presenter: Kajatheepan Navanthan (Heinrich Heine University Düsseldorf)**

**Co-Author: Janine Maniora (Heinrich Heine University Düsseldorf)**

***The #MeToo Movement and B2B Interactions: Evidence from Auditor-Client Relationships***

**Presenter: Ryan Ballestero (Kent State University)**

**Co-Author: Jesse Chan (Boston University)**

***Examining Companies Annual Report Climate-Related Reporting and Assurance Disclosures, and Evaluating their Preparedness for Meeting Forthcoming International Requirements***

**Presenter: Roger Simnett (Deakin University)**

**Co-Authors: Yun (Hazel) Tan & Shan Zhou (University of Sydney), Jean You (University of New South Wales)**

**4b: Moderator: Sarah Thorricks (University of Massachusetts Amherst)**

**(Studio 2)**

***Internal Controls and Non-GAAP Reporting***

**Presenter: Marcy Shepardson (Indiana University)**

**Co-Authors: Anne Albrecht (Texas Christian University), Roy Schmardebeck (University of Tennessee)**

***Internal Control Quality and Audit Staffing***

**Presenter: Jeroen van Raak (University of Amsterdam)**

**Co-Authors: Sebastian Kuhn, Christian Hofmann & Nina Schwaiger (LMU Munich)**

***Using Explainable Artificial Intelligence to Detect Financial Misreporting***

**Presenter: Andrea M. Rozario (University of Illinois at Urbana-Champaign)**

**Co-Authors: Nerissa C. Brown (University of Illinois at Urbana-Champaign), Chanyuan (Abigail) Zhang (University of Texas at San Antonio)**

**4c: Moderator: Wei Chen (UNSW)**

**(The Loft)**

***When Does Context-Specific Information from Generative AI Chatbots Improve the Quality of Auditors' Voice Decisions?***

**Presenter: Andrew Jones (Indiana University)**

**Co Authors: Lori Bhaskar (Indiana University), Kathryn Kadous (Emory University)**

***Stay in Your Own Lane: Navigating the Challenges of Upward Knowledge Sharing in Hierarchical Audit Teams***

**Presenter: Margaret Christ (University of Georgia)**

**Co-Authors: Tina Carpenter & Miranda Hugie** (University of Georgia)

***Audit Team Virtuality and Engagement Team Performance: The Role of Team Learning and Empowering Leadership***

**Presenter: Iver Wiertz** (Maastricht University)

**Co-Authors: Ann Vanstraelen, Wim Gijssels, & Therese Grohnert** (Maastricht University)

**10:15 a.m. – 10:45 a.m. Break**

**(Avenue 34)**

**10:45 a.m. – 12:15 p.m. Concurrent Sessions**

**5a: Moderator: Rubaiya Huda** (University of Massachusetts Amherst)

**(Studio 1)**

***Do Accounting Firms Benefit from Human Capital Investments? Evidence from Centralized Training Facilities***

**Presenter: James J. Blann** (Georgia Institute of Technology)

**Co-Authors: Tyler Kleppe** (University of Kentucky), **James R Moon, Jr.** (Georgia Institute of Technology)

***Labor Supply Drought: The Case of Accountant Talent Shortage and Audit Outcomes***

**Presenter: Eric Krause** (Bentley University)

**Co-Authors: Rani Hoitash** (Bentley University), **Jaehan Ahn & Udi Hoitash** (Northeastern University)

**5b: Moderator: Zachary Merrill** (University of Massachusetts Amherst)

**(Studio 2)**

***Organizational Distraction and Core Service Quality: Evidence from EY's Project Everest***

**Presenter: Nathan C. Goldman** (North Carolina State University)

**Co-Authors: Andrew J. Imdieke** (University of Notre Dame), **Allison Keoster** (Georgetown University)

***Auditors' National Office Consultations***

**Presenter: Matthew G. Sherwood** (University of Massachusetts Amherst)

**Co-Author: Miguel Minutti-Meza** (University of Miami), **Aleksandra Zimmerman** (Florida State University)

***Audit Partners in Leadership Roles: Implications for Audit Quality***

**Presenter: Will Anding** (Florida State University)

**Co-Author: Mike Mowchan** (Baylor University), **Timothy Seidel** (Brigham Young University), **Aleksandra Zimmerman** (Florida State University)

**5c: Moderator: Bradley Bennett** (University of Massachusetts Amherst)

**(The Loft)**

***Auditor Professional Misconduct: The Effects of Guilty Pleas, Social Ties, and Apologies on Professional Discipline Committee Sanction Judgements***

**Presenter: Regan N. Schmidt** (University of Saskatchewan)

**Co Authors: Michael J. Wynes** (University of Saskatchewan)

***Would a Balanced PCAOB Inspection Approach Increase Auditors' Use of Innovative Audit Procedures?***

**Presenter:** M. David Piercey (University of Massachusetts Amherst)

**Co-Author:** Yoon Ju Kang (University of Massachusetts Amherst)

***How Do Audit Quality Events Enable and Obstruct Quality Improvements? Insights from Audit Firm Leaders***

**Presenter:** Mary Kate Dodgson (Lehigh University)

**Co-Authors:** Andrew Trotman (Kennesaw State University), Jennifer McCallen (University of Georgia), Dan Sunderland (Northeastern University)

**12:15 p.m. – 1:15 p.m. – Lunch**

**(The Square)**

**1:15 p.m. – 2:15 p.m. Concurrent Sessions**

**6a: Moderator:** Hanxu Xia (University of Massachusetts Amherst)

**(Studio 1)**

***Does Auditing Matter for Early-Stage Financing?***

**Presenter:** Ulrike Thuerheimer (University of Amsterdam)

**Co-Authors:** Katja Kissleva (Frankfurt School of Finance & Management), Aksel Mjos (Norwegian School of Economics), Maximilian Mueller (University of Cologne)

***Generalized Trust and Non-Audit Services***

**Presenter:** Sven Hartlieb (University of Innsbruck)

**Co-Authors:** Meng Guo & Lasse Niemi (Aalto University)

**6b: Moderator:** Cade Cardwell (University of Massachusetts Amherst)

**(Studio 2)**

***Do Partners Compromise Audit Quality Due to Consulting Revenue Incentives? New Insights from Hierarchical Linear Modeling***

**Presenter:** Richard Kent (University of Michigan Dearborn)

**Co-Authors:** Pamela Kent (Queensland University of Technology), Divesh Sharma (Kennesaw State University), Grant Richardson (Macquarie University)

***Do Audit Partner and Audit Committee Member Ideologies Influence Financial Reporting Oversight Effectiveness?***

**Presenter:** Mikhail Pevzner (University of Baltimore)

**Co-Authors:** Robert Felix (Catholic University of America), Sattar Mansi (Virginia Polytechnic Institute and State University)

**6c: Moderator:** Huyen Nguyen (University of Massachusetts Amherst)

**(The Loft)**

***Psychological Safety, AI-Enabled Anonymous Communication, and Speaking Up in Audit Teams***

**Presenter:** Dongsheng Li (University of Wisconsin-Madison)

**Co Authors:** Emily Griffith (University of Wisconsin-Madison), Dan Zhou (University of Illinois at Urbana-Champaign)

***Do Supervisors Really Penalize Skeptical Behavior? Reexamining the Outcome Effect in Auditing***

**Presenter: Steven E. Kaplan** (Arizona State University)

**Co-Authors: Scott A. Emett** (Arizona State University), **Jeffery Pickerd** (University of Mississippi)

**2:15 p.m. – 3:00 p.m. Break**

**(Avenue 34)**

**3:00 p.m. – 4:15 p.m. Closing Plenary: Research in the Era of Generative AI**

**(Avenue 34)**

**Moderator: David Piercey** (University of Massachusetts Amherst)

**Speakers: Jacqueline Hammersley** (University of Georgia), **Nicholas Hallman** (University of Texas at Austin), **Partha S. Mohanram** (University of Toronto), **Hun Tong Tan** (Nanyang Technological University),

**4:15 p.m. – 4:30 p.m. Conference Closing**

**(Avenue 34)**