



## **International Symposium on Audit Research**

### **Program**

#### **Consortium**

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

#### **Hosted by**

Nanyang Technological University  
June 26 - 27, 2025  
Paradox Singapore Merchant Court

#### **Platinum Sponsor**



June 25, 2025 (Wednesday)			
6:00 pm – 7:30 pm	<b>Early Registration &amp; Welcome Reception</b>	Crossroads Bar	
June 26, 2025 (Thursday)			
8:00 am – 8:30 am	<b>Registration</b>		
8:30 am – 8:45 am	<b>Welcome and Opening Address</b>  <b>Hun Tong Tan</b> Nanyang Technological University  <b>Ken Trotman</b> UNSW Sydney		
8:45 am – 10:45 am	<b>Plenary Session</b> <i>Sustainability Assurance</i>  Moderator: Roger Simnett, Deakin University  Speakers: Eu Lin Fang, PwC Kuldip Gill, ACRA Claire Grayston, IAASB Kristian Koktvedgaard, EFRAG		
10:45 am – 11:15 am	<b>Coffee break</b>		
11:15 am – 12:15 pm	Concurrent Sessions		
	Session 1A	Session 1B	Session 1C
	Navigating New Waters: Accounting Firms as ESG Raters  <b>Ziming Guo</b> Tsinghua University  <b>Chan Li</b> The University of Kansas  <b>Muzhi Wang</b> Central University of Finance and Economics  <b>Shan Zhou*</b> University of Sydney	Economic consequences of regulatory exposure: An Audit perspective  <b>Yan Chen</b> University of Technology Sydney  <b>Yaowen Shan</b> University of Technology Sydney  <b>Stephen Taylor*</b> University of Technology Sydney	The Value of Assurance and Expanded Disclosure of Blockchain Technology on Investors’ Judgements  <b>Abdifatah Ahmed Haji</b> Deakin University  <b>Jin Ma*</b> The University of Adelaide  <b>Paul Coram</b> The University of Adelaide

	<p>Externalities from Forcing Hospitals to Audit: Evidence from the Single Audit Act</p> <p><b>Zhaosong Ruan</b> University of Chicago</p> <p><b>Mohan Venkatachalam</b> Duke University</p> <p><b>Xinyi Xie</b> University of North Dakota</p> <p><b>Vincent (Qiru) Zhang*</b> Santa Clara University</p>	<p>The Role of Enforcement in the Effectiveness of International PCAOB Oversight</p> <p><b>Matthew Baugh*</b> Arizona State University</p> <p><b>Beverly Larson</b> Arizona State University</p>	<p>A field experiment with audit intermediaries</p> <p><b>Jan Bouwens</b> University of Amsterdam</p> <p><b>Sanne van Duin</b> University of Amsterdam</p> <p><b>Sanne Gaspersz*</b> University of Amsterdam</p> <p><b>Jeroen van Raak</b> University of Amsterdam</p>
12:15 pm – 1:30 pm	<b>Lunch</b>		Ellenborough Market Café
1:30 pm – 3:00 pm	<b>Concurrent Sessions</b>		
	<b>Session 2A</b>	<b>Session 2B</b>	<b>Session 2C</b>
	<p>How Does Auditor Workload Affect Employee Spending and Turnover? Evidence from Micro-Level Transaction Data</p> <p><b>Daniel Aobdia</b> Pennsylvania State University</p> <p><b>Jungbae Kim*</b> Singapore Management University</p> <p><b>Ben Lourie</b> University of California, Irvine</p> <p><b>Chenqi Zhu</b> University of California, Irvine</p>	<p>FRC Quality Inspections and Materiality Judgment</p> <p><b>Omar de Inés Antón</b> CUNEF University</p> <p><b>Stavriana Hadjigavriel</b> CUNEF University</p> <p><b>Arpine Maghakyan*</b> University of Glasgow</p>	<p>Does the Phrasing of a Client Inquiry Matter? Effects on Client Deception and Relationship Quality</p> <p><b>Sarah Lyon*</b> University of San Diego</p> <p><b>S. Jane (Kennedy) Jollineau</b> Chapman University and University of Washington</p> <p><b>Mary Durkin</b> Babson College</p>
	<p>Human Capital and Retention in the Audit Profession: Evidence from the Great Resignation</p> <p><b>Inna Abramova</b> London Business School</p> <p><b>Rebecca Hann</b> University of Maryland</p> <p><b>Wenfeng Wang*</b> Southern University of Science and Technology</p>	<p>The Impact of Reforms on PCAOB Inspection Reports</p> <p><b>Kuan-Lin Lo*</b> National Taiwan University</p> <p><b>Sheng-Feng Hsieh</b> National Taiwan University</p> <p><b>Chan-Jane Lin</b> National Taiwan University</p>	<p>How Should Auditors Communicate with Clients Remotely? The Interactive Impact of Influence Tactic and Communication Medium</p> <p><b>Fangfang Sun</b> Harbin Institute of Technology</p> <p><b>Yan Sun</b> Harbin Institute of Technology</p> <p><b>Elaine (Ying) Wang</b> University of Massachusetts Amherst</p>

	<b>Jingyu Zhang</b> University of Maryland		<b>Yao Yu*</b> University of Massachusetts Amherst
	Labor Market Consequences of Accounting Scandals at Audit Clients for Audit Professionals  <b>Jade Chen*</b> Loyola Marymount University  <b>Vic Naiker</b> The University of Melbourne  <b>Yakun Wang</b> The Chinese University of Hong Kong- Shenzhen	Audit Firm Responses Following PCAOB Enforcement: Unveiling the Influence of PCAOB Enforcement when Sanctioned Auditors Remain versus Depart  <b>Meng Li</b> The University of Texas at Arlington  <b>Michael Mowchan</b> Baylor University  <b>Hyun Jong Park</b> Temple University  <b>Wei Zhang*</b> University of Massachusetts Amherst	The Effect of Linguistic Text Analysis and Guidance on Investors' Deception Detection in Corporate Disclosures  <b>Stephen Asare*</b> University of Florida  <b>Ivy Munoko</b> University of Florida
3:00 pm – 3:30 pm	<b>Coffee break</b>		
3.30 pm – 5:00 pm	<b>Concurrent Sessions</b>		
	<b>Session 3A</b>	<b>Session 3B</b>	<b>Session 3C</b>
	Private Sector Versus Public Sector Auditors  <b>David Hay*</b> University of Auckland  <b>Shihe Li</b> The University of Adelaide  <b>Sabine Schuhrer</b> The University of Adelaide  <b>Chia-Feng (Jeffrey) Yu</b> Xi'an Jiaotong-Liverpool University	Audit Committee Governance and Correction of Material Misstatements  <b>Mengyang Davila</b> University of Oklahoma  <b>Chenxi Lin*</b> University of Oklahoma  <b>Wayne Thomas</b> University of Oklahoma	The Effect of Autonomy on Auditors' Underreporting of Hours and the Impact of an Emphasis on Harm  <b>Luke Barnhart*</b> University of Massachusetts Amherst  <b>Chris Agoglia</b> University of Massachusetts Amherst  <b>Yoon Ju Kang</b> University of Massachusetts Amherst
	Limitation of Liability Clauses and Audit Quality  <b>Erwin Hardeman*</b>	Do Rank-and-File Accountants Matter to Audit Committee Oversight of Financial Reporting Process?  <b>Xinghua Gao</b>	Harnessing humility: The Effects of Partner humility and Surface-Level Diversity on Auditors' Fraud Brainstorming Outcomes  <b>Sudip Bhattacharjee</b>

	<p>Maastricht University</p> <p><b>Robert Bertrand</b> Maastricht University</p> <p><b>Roger Meuwissen</b> Maastricht University</p>	<p>Washington State University Vancouver</p> <p><b>Emily Griffith</b> University of Wisconsin – Madison</p> <p><b>Yonghong Jia*</b> Iowa State University</p> <p><b>Sam (Sunghan) Lee</b> Iowa State University</p>	<p>Virginia Tech</p> <p><b>Tisha King</b> University of Waterloo</p> <p><b>Kim Walker*</b> Virginia Tech</p>
	<p>Networked Auditors and Directors: Audit Quality and Auditor Reputation</p> <p><b>Steven F. Cahan</b> University of Auckland</p> <p><b>Nigar Sultana</b> Curtin University</p> <p><b>Pallab K. Biswas</b> University of Otago</p> <p><b>Harjinder Singh*</b> Curtin University</p>	<p>The Ties that Thrive: Audit Committee Affiliated Donations and Financial Reporting Quality</p> <p><b>Alicia Li*</b> Virginia Tech</p> <p><b>Jeffrey Pittman</b> Memorial University of Newfoundland, St. John’s</p> <p><b>Jin Xu</b> Virginia Tech</p> <p><b>Ruiyao Zhu</b> University of North Dakota</p>	<p>The Joint Effect of Meeting Format and Audit Committee Chair Leadership Style on Auditor – Audit Committee Communication</p> <p><b>Lukas Helikum</b> Swansea University</p> <p><b>Karim Jamal</b> University of Alberta</p> <p><b>Hun Tong Tan</b> Nanyang Technological University</p> <p><b>Li Xiao*</b> MacEwan University</p>
6:30 pm	<b>Reception and Dinner</b>		Ballroom A
<b>June 27, 2025 (Friday)</b>			
8.30 am – 10.00 pm	<b>Concurrent Sessions</b>		
	<b>Session 4A</b>	<b>Session 4B</b>	<b>Session 4C</b>
	<p>Audit Firm-level Spatial Licensing Requirements on Audit Market Competition and Audit Quality</p> <p><b>Pecky Pan*</b> Monash University</p> <p><b>Gladys Lee</b> Monash University</p> <p><b>Yi-Hung Lin</b> Monash University</p>	<p>Do Auditors Charge a Premium for Bankruptcy Risk? The Swiss Banking Sector as a Quasi Experiment</p> <p><b>Alain Schatt*</b> HEC Lausanne</p> <p><b>Allister Kean</b> KU Leuvene</p> <p><b>Marleen Willekens</b> KU Leuven</p>	<p>Noise in Audit Judgments</p> <p><b>Bart Dierynck</b> Tilburg University</p> <p><b>Lobke Weijers*</b> Tilburg University</p>
	<p>Licensing and Auditor Performance: Evidence from the CPA Exam Reform in China</p>	<p>Real effects of Joint Audits of Banks</p>	<p>Tell Me What to Do: The Advisor’s Role in Auditing Complex Estimates</p>

	<p><b>Zhenyang Shi</b> BI Norwegian Business School</p> <p><b>Lin Wang*</b> Central University of Finance and Economics</p> <p><b>Donghui Wu</b> Chinese University of Hong Kong</p> <p><b>Zili Zhuang</b> Chinese University of Hong Kong</p>	<p><b>Srinivas Mahapatro*</b> Rochester Institute of Technology</p> <p><b>Peter Carey</b> Deakin University</p> <p><b>Iliyas Yusoff</b> Deakin University</p>	<p><b>Ulfert Gronewold*</b> University of Potsdam</p> <p><b>Philipp Wendel</b> University of Potsdam</p>
	<p>The costs of trade secrecy protection: Evidence from audit fees</p> <p><b>Peng Gao</b> Chongqing University of Technology</p> <p><b>Karel Hrazdil</b> Simon Fraser University</p> <p><b>Jiyuan Li</b> Chongqing University of Technology</p> <p><b>Jingjing Xia*</b> Wenzhou-Kean University</p>	<p>Auditing the Mark-to-Model: Evidence from Revisions of PCOAB Standards in Fixed-Income Mutual Funds</p> <p><b>Brian Bratten</b> University of Kentucky</p> <p><b>Wenyin Li*</b> University of North Carolina at Charlotte</p> <p><b>Quan Qi</b> Middle Tennessee State University</p>	<p>Data Analytics Adoption in Auditing: The Roles of Experience, Mindset, Training, and Risk Factor Awareness</p> <p><b>Zheng Leitter*</b> Nanyang Technological University</p> <p><b>Christian Peters</b> Nanyang Technological University</p>
10.00 am – 10.30 am	<b>Coffee break</b>		
10.30 am – 12:00 pm	<b>Concurrent Sessions</b>		
	<b>Session 5A</b>	<b>Session 5B</b>	<b>Session 5C</b>
	<p>Opinion Shopping and Auditor Demand: A Novel Framework</p> <p><b>Qiang Guo</b> University of Southern Denmark</p> <p><b>Christopher Koch</b> Johannes Gutenberg University Mainz</p> <p><b>Aiyong Zhu*</b></p>	<p>Interpretations and Compliance of firms with Key Audit Matter Disclosures in Europe (35)</p> <p><b>Lay Huay Yeap*</b> Singapore Institute of Technology and Queensland University of Technology</p> <p><b>Natalie Elms</b> Queensland University of Technology</p>	<p>Auditors' Planned Audit Responses to Clients' Use of Artificial Intelligence</p> <p><b>Nikki MacKenzie</b> Georgia Institute of Technology</p> <p><b>Jenny McCallen*</b> University of Georgia</p> <p><b>Jane Thayer</b> Georgia Institute of Technology</p>

	Southwestern University of Finance and Economics	<b>Pamela Kent</b> Queensland University of Technology	
		<b>Troy Yao</b> Griffith University	
	Big N Auditors: Is Bigger Better or Do the Best get Bigger?	Substituting Going Concern Opinions with Going Concern CAMs: Can Critical Audit Matters (CAMs) Improve Auditor-Client Relationships?	Data Analytics, Related Auditing Standards, and Auditors' Audit Adjustment Decisions
	<b>Sturla Fjesme</b> Oslo Metropolitan University	<b>Ashleigh Bakke</b> Oklahoma State University	<b>Yi Zhao</b> Beijing Wuzi University
	<b>Neal Galpin</b> Monash University	<b>Liz Cowle*</b> Colorado State University	<b>Yue Qian*</b> Nanyang Technological University
	<b>Muhan Hu</b> University of Strathclyde	<b>Stephen Rowe</b> University of Arkansas	<b>Hun Tong Tan</b> Nanyang Technological University
	<b>Lyndon Moore*</b> Monash University		<b>Jixun Zhang</b> Nankai University
	The Spillover of Big Four Auditors to Non-Big Four Audited Clients: The Role of Interlocked Audit Committee Members	The Disclosure and Consequences of Auditors' Opinion on Other Information: Evidence from Australia	Understanding Audit Firm Culture through the Lens of the Competing Values Framework
	<b>Guoling Bu</b> Zhejiang University	<b>Dale Fu*</b> Deakin University	<b>Olof Bik</b> University of Groningen
	<b>Jun Chen</b> Zhejiang University	<b>Roger Simnett</b> Deakin University	<b>Murray Barrick</b> Texas A&M University
	<b>Wang Dong</b> Zhejiang University		<b>Jere Francis</b> University of Missouri-Columbia
	<b>Bin Ke*</b> National University of Singapore		<b>Lena Pieper*</b> University of Illinois - Urbana Champaign
			<b>Ann Vanstraelen</b> Maastricht University
12.00 pm – 1.15 pm	<b>Lunch</b>		Ellenborough Market Café
1.15 pm – 2.45 pm	<b>Concurrent Sessions</b>		
	<b>Session 6A</b>	<b>Session 6B</b>	<b>Session 6C</b>
	Audit Under Pressure: Pandemic-Induced Shifts in Team Dynamics and Resource Allocation	Re-doing the audit	Auditor's Use of Artificial Intelligence and Managers' Prior Audit Experience: Implications for Earnings Management

	<p><b>Sarowar Hossain*</b> UNSW Sydney</p> <p><b>Eun Jo</b> George Mason University</p> <p><b>Jung Lee</b> George Mason University</p>	<p><b>Isabel Cho</b> University of Southern California</p> <p><b>Clive Lennox</b> University of Southern California</p> <p><b>Xiangyu Li*</b> University of Southern California</p>	<p>Cassandra Estep Emory University</p> <p><b>Emily Griffith</b> University of Wisconsin - Madison</p> <p><b>Nikki MacKenzie*</b> Georgia Institute of Technology</p>
	<p>Stressed Spelled Backwards is Desserts: The Effect of Audit Partners' Financial Stress on Audit Quality</p> <p><b>Chen Chen</b> Monash University</p> <p><b>Feng Chen*</b> Monash University</p> <p><b>Ting-Chiao Huang</b> Monash University</p>	<p>Credit Information Sharing and the Voluntary Use of Audit in Private firms</p> <p><b>Yangyang Chen</b> City University of Hong Kong</p> <p><b>Wei Li*</b> City University of Hong Kong</p> <p><b>Boluo Liu</b> Shanghai University of Finance and Economics</p> <p><b>Dongling Xu</b> Nankai University</p>	<p>Using Artificial Intelligence to Identify Fraud Risks: Evidence from Novice and Experienced Auditors</p> <p><b>Brant Christensen</b> Brigham Young University</p> <p><b>Scott Emett</b> Arizona State University</p> <p><b>Marc Eulerich*</b> University Duisburg-Essen</p> <p><b>David Wood</b> Brigham Young University</p>
	<p>Auditor Stock Ownership, Investment Returns, and Audit Quality</p> <p><b>Florian Eugster</b> University of St.Gallen</p> <p><b>Jenni Kallunki</b> University of Oulu</p> <p><b>Henrik Nilsson*</b> Stockholm School of Economics</p> <p><b>Ann Vanstraelen</b> Maastricht University and University of Antwerp</p>	<p>The Timing of Internal Control Weaknesses and Financial Reporting Quality</p> <p><b>Yuzhou Chen</b> University of Nebraska at Omaha</p> <p><b>Millie Hutton*</b> University of Mississippi</p> <p><b>Quinn Swanquist</b> University of Alabama</p>	<p>The Impact of AI-Generated Audit Evidence on Auditor-Client Negotiations</p> <p><b>Nithara Godewatta*</b> Monash University</p> <p><b>Soon-Yeow Phang</b> Monash University</p> <p><b>Ashna Prasad</b> Monash University</p> <p><b>Xinning Xiao</b> Monash University</p>
2.45pm – 3.15 pm	<b>Coffee Break</b>		
3:15 pm – 4:45 pm	<p><b>Plenary Session 2</b> <i>Artificial Intelligence and Auditors– Opportunities and Challenges</i></p> <p>Chair: Christian Peters, Nanyang Technological university</p> <p>Speakers: Rahul B., Caseware</p>		



	Martin Chan, EY Kelvin Law, NTU
4:45 pm – 4:55 pm	<b>Closing and ISAR 2026</b>  <b>Hun Tong Tan</b> Nanyang Technological University  <b>Roger Meuwissen</b> <i>Maastricht University</i>

\* Presenting Authors