



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



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| June 25, 2025 (Wednesday) | | |
| 6:00 pm – 7:30 pm | Early Registration & Welcome Reception | Crossroads Bar |
| June 26, 2025 (Thursday) | | |
| 8:00 am – 8:30 am | Registration | |
| 8:30 am – 8:45 am | Welcome and Opening Address Hun Tong Tan Nanyang Technological University Ken Trotman UNSW Sydney | |
| 8:45 am – 10.45 am | Plenary Session Sustainability Assurance 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 | Coffee break | |
| 11:15 am – 12:15 pm | Concurrent Sessions | |
| | Session 1A | Session 1B |
| | Session 1C | |
| | Navigating New Waters: Accounting Firms as ESG Raters Ziming Guo Tsinghua University Chan Li The University of Kansas Muzhi Wang Central University of Finance and Economics Shan Zhou* University of Sydney | Economic consequences of regulatory exposure: An Audit perspective Yan Chen University of Technology Sydney Yaowen Shan University of Technology Sydney Stephen Taylor* University of Technology Sydney |
| | The Value of Assurance and Expanded Disclosure of Blockchain Technology on Investors’ Judgements Abdifatah Ahmed Haji Deakin University Jin Ma* The University of Adelaide Paul Coram The University of Adelaide | |

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

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

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

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

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

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

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| | <p>Chair: Christian Peters, Nanyang Technological university</p> <p>Speakers: Rahul Bala., Caseware Martin Chan, EY Kelvin Law, Nanyang Technological University</p> |
| 4:45 pm – 4:55 pm | <p>Closing and ISAR 2026</p> <p>Hun Tong Tan Nanyang Technological University</p> <p>Roger Meuwissen <i>Maastricht University</i></p> |

* Presenting Authors