



International Symposium on Audit Research

ISAR 2025

Hosted by

Nanyang Technological University
June 26 - 27, 2025

Venue

Paradox Singapore Merchant Court

Platinum Sponsor



ISAR Consortium

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

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	Outside Ballroom A
8:30 am – 8:45 am	Welcome and Opening Address Hun Tong Tan Nanyang Technological University Ken Trotman UNSW Sydney	Ballroom A
8:45 am – 10:45 am	Plenary Session <i>Sustainability Assurance</i> Chair: Roger Simnett , Deakin University Speakers: Kuldip Gill , ACRA Claire Grayston , IAASB Kristian Koktvedgaard , EFRAG Moi Lre Kok , PwC Singapore	Ballroom A
10:45 am – 11:15 am	Coffee Break	
11:15 am – 12:15 pm	Concurrent Sessions	
	Session 1A (Ballroom A) Chair: Yuxia (Sarine) Zou Nanyang Technological University	Session 1B (Rosewood Room) Chair: Roger Meuwissen Maastricht University
	Session 1C (Ballroom C) Chair: Chris Agoglia University of Massachusetts Amherst	
	Navigating New Waters: Public 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 on Investor Confidence in ESG Reports Abdifatah Ahmed Haji Deakin University Jin Ma* The University of Adelaide Paul Coram The University of Adelaide

	<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>External Monitors in Audit Engagements: insights from 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		
	<p>Session 2A (Ballroom A) Chair: Kelvin Law Nanyang Technological University</p>	<p>Session 2B (Rosewood Room) Chair: Kevin Koh Nanyang Technological University</p>	<p>Session 2C (Ballroom C) Chair: Ken Trotman UNSW Sydney</p>
	<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>

	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>Departing or Remaining? How the Labor Market Consequences of PCAOB Sanctioned Individuals Impact the Audit Quality of Colleagues</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 Human and Algorithmic Sentiment Analysis on Investors' Responses to 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 (Ballroom A) Chair: Sarwar Hossain UNSW Sydney	Session 3B (Rosewood Room) Chair: Lili Dai UNSW Sydney	Session 3C (Ballroom C) Chair: Wei Chen UNSW Sydney
	<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 Effects of Autonomy on Auditors' Underreporting of Time</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* Maastricht University</p> <p>Robert Bertrand Maastricht University</p> <p>Roger Meuwissen Maastricht University</p>	<p>Do Rank-and-File Accountants Matter to Audit Committee Oversight of Financial Reporting Process?</p> <p>Xinghua Gao Washington State University Vancouver</p> <p>Emily Griffith University of Wisconsin – Madison</p>	<p>Harnessing humility: The Effects of Partner humility and Surface-Level Diversity on Auditors' Fraud Brainstorming Outcomes</p> <p>Sudip Bhattacharjee Virginia Tech</p> <p>Tisha King University of Waterloo</p>

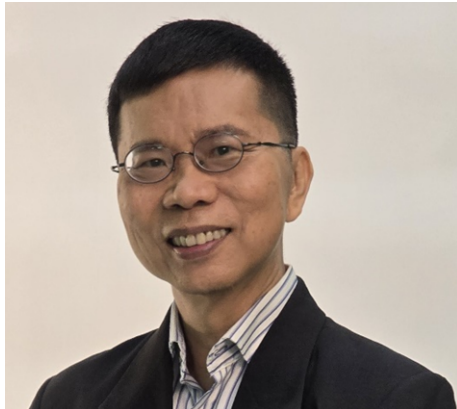
		Yonghong Jia* Iowa State University Sam (Sunghan) Lee Iowa State University	Kim Walker* Virginia Tech
	Networked Auditors and Directors: Audit Quality and Auditor Reputation Steven F. Cahan University of Auckland Nigar Sultana Curtin University Pallab K. Biswas University of Otago Harjinder Singh* Curtin University	The Ties that Thrive: Audit Committee Affiliated Donations and Financial Reporting Quality Alicia Li* Virginia Tech Jeffrey Pittman Memorial University of Newfoundland, St. John’s Jin Xu Virginia Tech Ruiyao Zhu University of North Dakota	Can Open Audit Committee Chairs Cure the Chilling Effects of Management’s Presence on Auditors’ Information Sharing During Audit Committee Meetings? Lukas J. Helikum Singapore University of Social Sciences Karim Jamal University of Alberta Hun Tong Tan Nanyang Technological University Li Xiao* MacEwan University
6:30 pm – 7:00 pm	Reception		Outside Ballroom A
7:00 pm – 9:30 pm	Dinner		Ballroom A
June 27, 2025 (Friday)			
8:30 am – 10:00 am	Concurrent Sessions		
	Session 4A (Ballroom A) Chair: Yachang Zeng Nanyang Technological University	Session 4B (Rosewood Room) Chair: Terence Ng Nanyang Technological University	Session 4C (Ballroom C) Chair: Tu Xu Renmin University of China
	Audit Firm-level Spatial Licensing Requirements on Audit Market Competition and Audit Quality Pecky Pan* Monash University Gladys Lee Monash University Yi-Hung Lin Monash University	Do Auditors Charge a Premium for Bankruptcy Risk? The Swiss Banking Sector as a Quasi Experiment Alain Schatt* HEC Lausanne Allister Kean KU Leuvene Marleen Willekens KU Leuven	Noise in Audit Judgments Bart Dierynck Tilburg University Lobke Weijers* Tilburg University
	Licensing and Auditor Performance: Evidence from the CPA Exam Reform in China Zhenyang Shi BI Norwegian Business School	Real effects of Joint Audits of Banks Sriniwas Mahapatro* Rochester Institute of Technology	Tell Me What to Do: The Advisor’s Role in Auditing Complex Estimates Ulfert Gronewold* University of Potsdam

	<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>Peter Carey Deakin University</p> <p>Iliyas Yusoff Deakin University</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 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		
	<p>Session 5A (Ballroom A) Chair: Jingdan Tan Nanyang Technological University</p>	<p>Session 5B (Rosewood Room) Chair: El'fred Boo Nanyang Technological University</p>	<p>Session 5C (Ballroom C) Chair: Elaine Wang University of Massachusetts Amherst</p>
	<p>Opinion Shopping and Auditor Demand: A Novel Framework</p> <p>Qiang Guo University of Southern Denmark</p> <p>Christopher Koch Johannes Gutenberg University Mainz</p> <p>Aiyong Zhu* Southwestern University of Finance and Economics</p>	<p>Interpretations and Compliance of Key Audit Matter Disclosures in Europe</p> <p>Lay Huay Yeap* Singapore Institute of Technology and Queensland University of Technology</p> <p>Natalie Elms Queensland University of Technology</p> <p>Pamela Kent Queensland University of Technology</p> <p>Troy Yao Griffith University</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> <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 Critical Audit Matters (CAMs): Can 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 Enhanced Auditors' Reporting on "Other Information" in the Annual Report</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 (Ballroom A) Chair: Yuyan Guan Nanyang Technological University</p>	<p>Session 6B (Rosewood Room) Chair: Premila Gowri Shankar Nanyang Technological University</p>	<p>Session 6C (Ballroom C) Chair: Bradley Bennett University of Massachusetts Amherst</p>
	<p>Re-doing the audit</p> <p>Isabel Cho University of Southern California</p> <p>Clive Lennox University of Southern California</p>	<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>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</p>

	Xiangyu Li* University of Southern California	Jung (Jenny) Lee George Mason University	University of Wisconsin - Madison Nikki MacKenzie* Georgia Institute of Technology
	Credit Information Sharing and the Voluntary Use of Audit in Private firms Yangyang Chen City University of Hong Kong Wei Li* City University of Hong Kong Boluo Liu Shanghai University of Finance and Economics Dongling Xu Nankai University	Stressed Spelled Backwards is Desserts: The Effect of Audit Partners' Financial Stress on Audit Quality Chen Chen Monash University Feng Chen* Monash University Ting-Chiao Huang Monash University	The Impact of AI-Generated Audit Evidence on Auditor-Client Negotiations Nithara Godewatta* Monash University Soon-Yeow Phang Monash University Ashna Prasad Monash University Xinning Xiao Monash University
	The Timing of Internal Control Weaknesses and Financial Reporting Quality Yuzhou Chen University of Nebraska at Omaha Millie Hutton* University of Mississippi Quinn Swanquist University of Alabama		
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> Chair: Christian Peters , Nanyang Technological university Speakers: Rahul Bala , Caseware Martin Chan , EY Singapore Kelvin Law , Nanyang Technological University		
4:45 pm – 4:55 pm	Closing and ISAR 2026 Hun Tong Tan Nanyang Technological University Roger Meuwissen Maastricht University		

* Presenting Authors



Hun Tong Tan

Professor

UOB Professorship in Banking

Director, Centre for Accounting & Auditing Research (CAAR)

Nanyang Technological University

Hun Tong TAN is the United Overseas Bank Chair and Professor of Accounting at the Nanyang Business School, Nanyang Technological University (NTU). He received his B. Acc (Honors) from the National University of Singapore, and M.A. (Psychology) as well as Ph.D. in

Business Administration (Accounting) from the University of Michigan. He is the Director of the Centre for Accounting and Auditing Research, and former Head of the Division of Accounting at NTU.

His research interest focuses on understanding the judgment and decision making processes of preparers, users, and financial intermediaries of accounting information, and how institutional and environmental features influence such judgments and decisions. His work is characterized by the use of psychological theories and experimentation to gain insights into fundamental accounting issues.

He is Editor-in-Chief of Accounting, Organizations and Society, and Editor of Journal of International Accounting Research. He was former Associate Editor of Contemporary Accounting Research and Auditing: A Journal of Practice & Theory. He also serves on the editorial boards of major accounting and psychology journals. He has served on various American Accounting Association (AAA) committees, including the AAA Council, the AAA's Notable Contributions to Accounting Literature Award Screening Committee, Auditing Section's Research Committee, Research Advisory Committee, and the Notable Contribution to Auditing Literature Committee.

Hun Tong has published in leading journals such as The Accounting Review, Journal of Accounting Research, Journal of Accounting and Economics, Accounting, Organizations and Society, Contemporary Accounting Research, and Organizational Behavior and Human Decision Processes.

The awards that Hun Tong has won include: The 2021 ABO Notable (Lifetime) Contribution Award in Behavioral Accounting from the AAA; Public Administration Medal (Silver) from the President of the Republic of Singapore in 2016; and the Nanyang Award for Research and Innovation in 2008. He is also active in serving the community, and has won the Long Service Award twice (2015, 2019) from the Ministry of Social and Family Development.

Chair, ISAR 2025 Scientific Committee



Ken Trotman

*Professor of Accounting, Scientia Professor
School of Accounting
University of New South Wales (UNSW) Sydney*

Ken Trotman is a Scientia Professor and was Head of the School of Accounting from 1991 to February 2000. He has held visiting appointments at a range of overseas institutions including Cornell University, the University of Michigan and the University of Illinois at Urbana Champaign. His main current research interests are concerned with judgment and decision making in accounting. He has a particular interest in the judgments made by auditors. He is a Fellow of Chartered Accountants Australia and New Zealand and a Fellow of CPA Australia.

Ken has published in leading international research journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory* and *Journal of Management Accounting Research*.

Ken was the 1993/94 President of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). In 1998 he received the AFAANZ 'Outstanding Contribution to the Accounting Literature' award and later awarded life membership of AFAANZ. In 1998 he was elected as a Fellow of the Academy of Social Sciences. He received the 2000/2001 'Outstanding Auditing Educator Award' from the Audit Section of the American Accounting Association; the 2008 Notable Contribution to the Auditing Literature Award from the Auditing Section of the American Accounting Association; the 2009 Notable (Lifetime) Contribution Award in Behavioral Accounting Literature from the American Accounting Association; and 2014 Behavioral Outstanding Doctoral Dissertation Supervisor Award.

Ken was inducted into the Australian Accounting Hall of Fame in 2011 and was an ARC Professorial Fellow 2011–2015. In 2018 he received the UNSW Business School Outstanding Research (Inaugural Professorial) Award. In the Australia Day 2020 Honours he was appointed Member of the Order of Australia (AM) for significant service to education, particularly to accounting.

Ken has extensive experience over 30 plus years in both Australia and the US teaching MBAs and providing executive training courses. At present, he leads the *Essentials of Finance for Non-Finance Managers* executive training program for the AGSM as well as courses to senior executives across a range of industries. He has made submission to recent Government inquiries and appeared before the Parliamentary Inquiry into Regulation of Auditing in Australia. His recent research has considered audit quality and has included audit partners and other audit professionals, Audit Committee Chairs and audit standard setters.

Chair, Plenary Session 1



Roger Simnett

Professorial Research Fellow, Deakin University

Accounting Discipline Group

Emeritus Professor, UNSW Sydney

Roger Simnett is currently a part-time Professorial Research Fellow at the Integrated Reporting Centre in the Faculty of Business and Law at Deakin University, and an Emeritus Professor of Accounting at UNSW Sydney. His current research interests include improving the measurement and assurability of corporate reporting, in particular sustainability reporting, integrated reporting and climate change disclosures. His research has appeared in leading academic journals, including *The Accounting Review*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice and Theory*; and *Contemporary Accounting Research*. He is currently ranked as one of the top 20 international auditing researchers over each of their careers. He has a significant external funding track record, having been a principal investigator on nearly \$25m of funding, including 10 Australian Research Council Linkage and Discovery Grants.

Simnett has held numerous leadership positions at Universities and for the auditing profession over the years. This has been recognised in Australia and New Zealand, with his admission to Fellow of the Academy of Social Sciences in the 2010, and the Accounting and Finance Association of Australia and New Zealand awarding him the Outstanding Contribution to Accounting and Finance Practice Award in 2011 and the Outstanding Contribution to Accounting and Finance Research Literature in 2015. In 2019 he was admitted to the Australian Accounting Hall of Fame. His contribution has also been recognised internationally, with, for example, his being awarded the Outstanding Auditing Educator Award by the American Accounting Association in 2016, and the Outstanding Contribution to Practice from the American Accounting Association Auditing section in 2019 for his contribution to international standard-setting, the first non-North American to have received this award.

In 2017 Simnett was appointed by the Treasurer of Australia to the position as Chair and CEO of the Auditing and Assurance Standards Board (AUASB) of Australia. He stepped down from this position at the end of 2020, having spent a successful 4 years in the role. In 2019 he was reappointed as a member of the International Auditing and Assurance Standards Board (IAASB), having first been appointed to this Board in 2002-2005. He was also a member of the New Zealand AUASB and the Australian Financial Reporting Council, both of which roles finished at the end of 2020, and he is a current member of the UNDP's Assurance Framework Working Group. In recognition of his above achievements, in 2017 Simnett was awarded the Order of Australia "For distinguished service to the accountancy profession, to business education, to the development of national and international auditing and assurance standards, to accounting organisations, and to research".



Kuldeep Gill

*Assistant Chief Executive
Accounting and Corporate Regulatory Authority
(ACRA)*

Ms Kuldeep Gill is the Assistant Chief Executive of the Accounting and Corporate Regulatory Authority (ACRA) and oversees the Accounting Regulatory and Sustainability Group which supports ACRA in developing a progressive and

responsive regulatory regime as the regulator of business registration, financial reporting, public accountants, and corporate service providers. This includes the oversight of public accountants and public accounting entities, financial reporting by companies, as well as setting the strategic direction for ACRA's enforcement efforts over business entities and company directors. Her responsibilities also include oversight of matters relating to sustainability reporting and assurance, from a regulatory perspective.

Kuldeep leads ACRA's involvement in the International Forum of Independent Audit Regulators (IFIAR), of which ACRA is a member of the IFIAR Board, Global Audit Quality Working Group, and Technology Task Force. She also serves as the chair of the Human Resources and Governance Committee of the IFIAR Board.

Kuldeep has more than 30 years of experience in public accounting in various countries in the region including Australia, Hong Kong, and Singapore, with extensive experience in the audits of multinational and local companies in a wide spectrum of industries. Prior to joining ACRA, she was a partner in one of the Big-4 firms in Singapore and was responsible for some of the quality aspects of the network firm. Kuldeep is a member of the Institute of Singapore Chartered Accountants.



Claire Grayston

*IAASB
Principal, Non-financial Information Assurance*

Claire joined the IAASB in 2022 to focus on assurance on sustainability and other environmental, social and governance (ESG) reporting. Prior to joining IAASB, Claire led audit and assurance policy at CPA Australia, where she was responsible for monitoring, influencing and contributing to public policy, regulation, standard-setting and implementation of audit and assurance practice both within Australia and internationally.

Claire was a senior project manager at the Australian Auditing and Assurance Standards Board, specializing in the development of assurance standards and guidance on non-financial information and advising the Government on development and regulation of assurance on emissions, energy and abatement schemes. She has also worked as an auditor and forensic accountant in firms, regulators and consultancies in both Australia and the UK. Claire is a fellow of Chartered Accountants Australia and New Zealand and CPA Australia.



Kristian Koktvedgaard

EFRAG

Mr. Koktvedgaard is head of VAT, auditing, accounting and reporting with the Confederation of Danish Industries and is nominated by Danish Funding Mechanism.

Kristian Koktvedgaard is member of the BusinessEurope Accounting Sounding Board, the Danish Accounting Council as well as the organising Committee behind the Danish Annual Financial Statements Awards, an award that aims to showcase and improve best-practices in corporate reporting. Non-financial reporting has been an integrated part of financial statements in Denmark since the inclusion in the Danish Financial Statements Act in 2009. A key focus with the Awards is to ensure and improve the value and relevance of the non-financial reporting alongside the financial reporting.

Kristian Koktvedgaard brings more than 15 years of experience with corporate reporting and international standard setting. He is recent chair of the International Ethics Standards Board for Accountants (IESBA) Consultative Advisory Group (CAG) between July 2013 and June 2019 and a current member of the IFRS Advisory Council. In 2020, Kristian Koktvedgaard joined the Board of XBRL Denmark, an organisation focussing on facilitating and improving digital reporting.



Moi Lre Kok

Partner, Assurance

Asia ESG Assurance Leader, PwC Singapore

Moi Lre is a public accountant registered with the Accounting and Corporate Regulatory Authority (ACRA) of Singapore. She has over 30 years of experience in accounting and auditing with PricewaterhouseCoopers LLP (PwC).

Moi Lre currently leads the Sustainability Assurance practice in PwC Singapore and she is a member of PwC's cross line of service group on Sustainability and Climate Change, focusing on developments in reporting in financial statements relating to ESG matters and the assurance of sustainability reports. In this role, she is familiar with evolving ESG matters such as proposals by the TCFD and the sustainability-related disclosure standards proposed by the International Sustainability Standards Board.

In addition, Moi Lre leads audit engagements of numerous listed and non-listed clients (including Publicly Interested Entities) in various industries, including those in the real estate, transportation, engineering and construction sectors. As Moi Lre was also the Lead Accounting Technical Partner in PwC Singapore till 2021, the dual role has allowed her to become highly experienced in driving compliant and yet practical solutions in financial reporting.

Moi Lre has also been very active within the accounting profession and is the immediate past Chairperson of ISCA's Financial Statements Review Committee, the committee which supports ACRA on its Financial Reporting Surveillance Programme. Moi Lre is a regular speaker in both the PwC and externally organised events, including the annual Public Accountants Conference.

Chair, Plenary Session 2



Christian Peters

*Assistant Professor
Nanyang Technological University*

Christian Peters is Assistant Professor in Accounting at the Nanyang Business School, Nanyang Technological University (NTU). He received his BSc (Honors, IBA), MSc (Accountancy), MPhil (Business), and PhD (Accounting) from Tilburg University in The Netherlands.

His research interests focus on the judgment and decision making of auditing professionals, where he focuses on how operational and contextual features of the auditing environment affect auditors' judgment performance. As a secondary research interest, Christian is interested in the disclosures on and consequences of corporate tax avoidance. His research has been published in *Accounting, Organizations and Society* and covered by various news outlets, including *The Financial Times*.

Christian teaches Assurance and Auditing and won the Excellent Lecturer Award at Tilburg University.

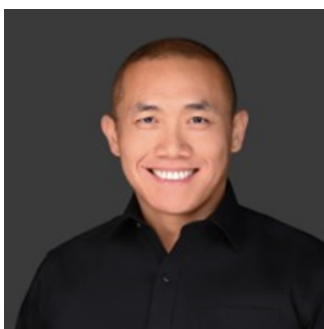
Panelists, Plenary Session 2



Rahul Bala

*Business Development Manager – Asia
Caseware*

Chartered Accountant (Singapore, ANZ) with over 10 years of Accounting, Financial Advisory, Tax, Business Development and Business Consulting experience in Australia and Singapore. 4 years in the Audit Tech Space providing advice and solutions in Asia for both Internal & External Audit.



Martin Chan

*International Director
EY Singapore*

Martin Chan, based in Singapore, is currently an International Director at Ernst & Young. Martin Chan brings experience from previous roles at The University of Kansas Accounting Department, Hallmark Cards, Inc, Private and Ernst & Young, LLP. Martin Chan holds a 2008 - 2009 Master in Accounting @

University of Kansas - Graduate School of Business.

EY, previously known as Ernst & Young, is a multinational professional services network based in London, United Kingdom. Along with Deloitte, KPMG and PwC, it is one of the Big Four accounting firms. The EY network is composed of member firms of Ernst & Young Global Limited, a UK company limited by guarantee.



Kelvin Law

*Associate Professor
Nanyang Technological University*

Kelvin K. F. Law is an Associate Professor of Accounting with tenure at Nanyang Technological University in Singapore. He earned his Ph.D. and M.Sc. in Finance from The University of Texas at Austin and earlier received an M.Sc. in Economics from the Hong Kong University of Science and Technology and a B.Sc. (Hons) in Accounting and Finance from the University of Birmingham.

Before entering academia Dr. Law served as a Senior Corporate Tax Advisor at KPMG Hong Kong, where he placed first in Hong Kong on the ACCA Financial Reporting examination.

Dr. Law studies corporate taxation, financial misconduct, sustainability reporting, financial analysts, artificial intelligence in auditing, and behavioral bias in capital markets. His articles have appeared in *The Accounting Review*, *Management Science*, *Journal of Accounting Research*, *Review of Accounting Studies*, and *Nature*. Several papers have won conference prizes and one earned the Best Archival Paper Award at the American Accounting Association Auditing Midyear Meeting.

He serves on the editorial boards of *The Accounting Review* and *Accounting, Organizations and Society* and acts as ad-hoc referee for more than thirty five international journals. Journals and conferences have honored him with repeated Excellence in Reviewing awards and these include the Journal of Accounting Research Excellence in Refereeing Award.

Outside formal research outlets Dr. Law provides expert commentary to media such as *The Straits Times*, *Channel NewsAsia*, *BBC*, and *Bloomberg*. Journalists often quote him on corporate governance and sustainability.

Closing Session



Roger Meuwissen

*Professor of Control & Auditing
Accounting & Information Management
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