

Final Program

ISAR 2026

Maastricht, June 19 & 20



Thursday 18 June 2026			
17.30-19.30 hrs	Welcome Reception (including congress pre-registration): Thiessen Wijnkopers, Grote Gracht 18 Maastricht)		
Friday 19 June 2026			
8.00-9.00 hrs	Registration		
9.00-9.30 hrs	Opening and Words of Welcome Roger Meuwissen (Maastricht University) A Word of Welcome from our sponsor FAR Anna Gold (Vrije Universiteit Amsterdam) Thirty Years of ISAR Ted Mock (University of California Riverside-USC)		Room: Céramique 1 & 2
9.30-10.30 hrs	Plenary Session Once We Trust in Learning (in Auditing)... Speaker: Wim Gijsselaers (Maastricht University) Moderator: Roger Meuwissen (Maastricht University)		Room: Céramique 1 & 2
10.30-11.00hrs	Break		
11.00-12:30hrs	Concurrent Sessions 1		
	Session 1a: Room: Céramique 1&2 Chair: Ann Vanstraelen	Session 1b: Room: Céramique 3 Chair: Ted Mock	Session 1c: Room: Bordeaux Chair: Bradley Bennett
	<i>Comparative audit regulatory effectiveness: Evidence from a unique Canadian setting</i> Yi Luo Ivey Business School Western University Steven Salterio * Smith School of Business, Queen's Univeristy	<i>When Do Auditors Rely on (Bad) AI Advice? The Impact of AI Performance Framing on Auditor Reliance on AI Advice.</i> Michiel Dierckx* University of Antwerp & Hasselt University Kris Hardies University of Antwerp Mieke Jans Hasselt University Benjamin P. Commerford University of Kentucky	<i>Audit Office Talent Nurturing, Turnover Risk and Audit Quality</i> Daniel Aobdia The Pennsylvania State University Shenje Hshieh City University of Hong Kong Xiao Li Central University of Finance and Economics Hong Wu* City University of Hong Kong
	<i>The Implications of Variations in PCAOB Monitoring and Audit Firms' Remediation Efforts After Inspections</i> Encarna Guillamon-Saorin	<i>Can Prior Consultations with Specialists Backfire on Auditors?</i> Xiaoxing Li* NHH Norwegian School of Economics	<i>Inter-Office Social Connectedness and Audit Quality</i> Brian Bratten* University of Kentucky

	<p>University Carlos III de Madrid Andres Guiral Yonsei University Miguel Minutti-Meza* University of Miami Doocheol Moon Yonsei University</p> <p><i>Real Effects of PCAOB Inspections: Evidence from Audit Employee Turnover</i></p> <p>William Docimo* University of Connecticut Nina Xu University of Connecticut</p>	<p>Joseph F. Brazel North Carolina State University Anna Gold School of Business and Economics Vrije Universiteit Amsterdam</p> <p><i>Unpacking Shared Leadership Emergence: Cross-Level Evidence from Audit Teams</i></p> <p>Emma de Groot* Maastricht University Therese Grohnert Maastricht University Roger Meuwissen Maastricht University Wim H. Gijsselaers Maastricht University</p>	<p>Monika Causholli University of Kentucky Wenyin Li University of North Carolina at Charlotte</p> <p><i>Flexible Work Arrangement Practices and Audit Quality</i></p> <p>Monika Causholli* University of Kentucky Tyler Kleppe University of Kentucky Wenyin Li University of North Carolina at Charlotte</p>
12.30-13.30 hrs	Lunch		
13.30-15.00 hrs	Concurrent Sessions 2		
	<p>Session 2a: Room: Céramique 1&2 Chair: Mieke Jans</p> <p><i>"Advanced Audit Data Analytics and Audit Outcomes"</i></p> <p>Hongzan Josh Zhu* Monash University Gladys Lee Monash University Xinning Xiao Monash University</p> <p><i>Putting the IT in Audit Risk: IT Complexity and IT Auditor Mitigation</i></p> <p>Preeti Choudhary* University of Arizona Vikram Ramadas Public Company Accounting Oversight Board Jake Sigler Xavier University</p> <p><i>"Enhancing Audit Quality: Intertwining Human and Technology Resources"</i></p> <p>Jente Carlier* KU Leuven</p>	<p>Session 2b: Room: Céramique 3 Chair: Ken Trotman</p> <p><i>Staffing Continuity and Audit Quality: How Anticipated Continuity Affects Auditor Cognition and Skeptical Action</i></p> <p>Jacqueline S. Hammersley University of Georgia Michael A. Ricci University of Nevada Truman Rowley* University of Nevada</p> <p><i>Small Seems Plausible: Effects of Magnitude Appearance on Auditors' Causal and Skeptical Judgments of AI-Detected Correlations</i></p> <p>Tracie Majors University of Southern California Sebastian Stirnkorb* University of Illinois Urbana-Champaign Isaac L. Yamoah University of Illinois Urbana-Champaign</p> <p><i>The Weight of Expectations: Perceived Unmet Expectations and Self-Affirmation on Auditor Skeptical Actions</i></p> <p>Jacqueline S. Hammersley</p>	<p>Session 2c: Room: Bordeaux Chair: Jan Bouwens</p> <p><i>"Does the Language of Going Concern Opinions Reveal Useful Information?"</i></p> <p>Encarna Guillamon-Saorin University Carlos III de Madrid Andres Guiral* Yonsei University Miguel Minutti-Meza University of Miami Doocheol Moon Yonsei University Emiliano Ruiz Barbadillo Cadiz University</p> <p><i>Predicting Compliance in Audit Engagement Quality Reviews</i></p> <p>Twan van Drunen* PwC NL Enqi Han* PwC NL Gosse Overall PwC NL Addeh Rahma PwC NL Ann Vanstraelen Maastricht University</p> <p><i>Does Audit Standard Convergence Support Cross-Border Supply Chains? Evidence from Adoption of International Standards on Auditing</i></p>

	Marleen Willekens KU Leuven Koenraad Debackere KU Leuven Simon Dekeyser KU Leuven	University of Georgia Allison Hickey* University of Memphis	Karel Hrazdil Simon Fraser University Jiyuan Li Chongqing University of Technology Ray Zhang* Simon Fraser University Weiping Zhang Shandong University
15.00-15.30 hrs	Break		
15.30-17.00 hrs	Concurrent Sessions 3		
	Session 3a: Room: Céramique 1&2 Chair: Robert Knechel	Session 3b: Room: Céramique 3 Chair: Hun Tong Tan	Session 3c: Room: Bordeaux Chair: Wei Chen
	<i>Geopolitical Tensions and the Audit Workforce: Evidence from Immigrant Auditors</i> Ruining (Grace) Li University of Rochester Joseph Pacelli Harvard Business School Joseph Schroeder* Indiana University <i>The Class Pay Gap in Public Accounting: Does Socioeconomic Background Matter?</i> Daniel Aobdia The Pennsylvania State University Ting Dong Stockholm School of Economics Irina Gazizova* Stockholm School of Economics Henrik Nilsson Stockholm School of Economics <i>Big 4 Firms' Offshore Shared Service Center Labor and the Demand for U.S. Auditors</i> Sabrina Salome* Virginia Tech	<i>Human Capital Development in Auditing: A Qualitative Study of Barriers to Learning and Differences across Audit Firms</i> Bart Dierynck Tilburg University Claudia Marangoni Tilburg University Christian P. H. Peters University of Wisconsin–Madison Lobke Weijers* Tilburg University <i>Towards a New Theory of Hierarchical Audit Teams</i> Emily Blum* Texas A&M University Richard C. Hatfield The University of Alabama Susan M. Rykowski The University of Alabama <i>How Audit Teams Learn – An Integrative Framework Bridging Learning Sciences and Audit Practice</i> Therese Grohnert* Maastricht University Wim H. Gijsselaers Maastricht University Roger H. G. Meuwissen Maastricht University	<i>Audit Pricing Approaches</i> Michael S. Drake Brigham Young University James R. Moon, Jr.* Georgia Institute of Technology Jennifer E. Puccia Texas A&M University James D. Warren Texas A&M University <i>Audit Partner Ownership and Stickiness of Audit Fees and Hours.</i> Eun Hye Jo George Mason University Jung Wha (Jenny) Lee* George Mason University <i>Private Equity Investments in Accounting Firms: Insights into Mechanisms, Empirical Challenges, and Research Design Guidance</i> Vivian Yinqing Mao University of Miami Miguel Minutti-Meza University of Miami Zeyu Ou San Diego State University Aleksandra Zimmerman* Florida State University
18:30 hrs	Reception and Dinner at Rebelle, Kesselskade 43 Maastricht		

Day 2 – Saturday 20 June 2026			
9.00-10.30 hrs	Concurrent Sessions 4		
	Session 4a: Room: Céramique 1&2 Chair: Roger Meuwissen	Session 4b: Room: Céramique 3 Chair: Chris Agoglia	Session 4c: Room: Bordeaux Chair: Caren Schelleman
	<i>The Roles of Impairment Analysis Timing and Auditor Oversight in Recording Goodwill Impairment Losses</i> Lauren Cunningham University of Tennessee Tamara Lambert* University of Manchester Marcy Shepardson Indiana University	<i>Private Equity and the Professional Jurisdiction of Auditing</i> Sanaz Aghazadah* Louisiana State University Yoon Ju Kang University of Massachusetts Amherst John D. Keyser Arizona State University Marietta Peytcheva Lehigh University	<i>Audit Failure Spillovers in a Segmented Market: Evidence from the Carillion Collapse</i> Jean Bédard Laval University Remi Bel* HEC Lausanne W. Robert Knechel University of Florida/University of Auckland Alain Schatt HEC Lausanne
	<i>Audit adjustments and properties of earnings in private firms</i> Jesper Haga Hanken School of Economics Henrik Höglund Hanken School of Economics Dennis Sundvik* Hanken School of Economics	<i>The Effects of Combined Reporting and Audit Partner Identity on the Perceived Credibility of Sustainability Information</i> Jan Bouwens University of Amsterdam Sanne Gaspersz* University of Amsterdam Victor S. Maas University of Amsterdam	<i>Synergy between audit and non-audit services</i> Joseph Gerakos Dartmouth College Qiang Guo University of Southern Denmark Christopher Koch* Johannes Gutenberg University Mainz Aiyong Zhu Southwestern University of Finance and Economics
	<i>Decoding Unrecognized Tax Benefits Using Critical Audit Matter Disclosures</i> Hannah S. Antinozzi University of Memphis Philip W. Kunz University of Memphis Stevanie S. Neuman University of Missouri Marcy Shepardson* University of Memphis	<i>Do Hedging Strategies Influence Auditor Risk Assessments? The Roles of Auditor Hedging Knowledge and Firm Performance</i> Wei Chen University of New South Wales Jierou Li Shanghai University of Finance and Economics Hun Tong Tan Nanyang Technological University Shaofei Wang Shanghai University of Finance and Economics Bo Zhou* Shanghai University of Finance and Economics	<i>"The Importance of Accounting Firms' Consulting Business to Their Audit Clients: Evidence from Examining Ernst & Young's Split Events"</i> Jeffrey Pittman Memorial University and Virginia Tech Muzhi Wang* Central University of Finance & Economics Zhifeng Yang Stony Brook University
10.30-11.00 hrs	Break		

1.00-12.30 hrs	Concurrent Sessions 5		
	Session 5a: Room: Céramique 1&2 Chair: Ulrike Thürheimer	Session 5b: Room: Céramique 3 Chair: Terence Ng	Session 5c: Room: Bordeaux Chair: Therese Grohnert
	<p><i>Does Sustainability Assurance Constrain Greenwashing? Evidence from Voluntary and Mandatory Regimes</i></p> <p>Ege Kardelen* Maastricht University Alexander Brügger Maastricht University Ann Vanstraelen Maastricht University and University of Antwerp</p> <p><i>Opening the Black Box of Audit Firm Governance: Internal Integration and Cross-Office Audit Quality Consistency</i></p> <p>Ning Hu Southwestern University of Finance and Economics Liang Tan* Virginia Tech Yiling Zhang Northwest A&F University</p> <p><i>Green or gray auditors - Who are the chosen ones for sustainability audits?</i></p> <p>Benedikt Downar* University of Erlangen-Nuremberg Christopher Koch Johannes Gutenberg University Mainz Lena Schäfer University of Erlangen-Nuremberg</p>	<p><i>How Does Enhanced Audit Committee Strength Affect Internal Auditors' Reporting Decisions</i></p> <p>Lori Bhaskar* Indiana University Andrew K. Jones Indiana University Donald Young Indiana University</p> <p><i>How Critical Audit Matters and Investor Sophistication Affect Subsequent Financial Reporting Choices by CFOs</i></p> <p>Hilda Carrillo* University of Louisville Lisa Milici Gaynor University of South Florida Andrea Seaton Kelton Middle Tennessee State University</p> <p><i>Who's to Blame? The Effects of Materiality Disclosure and Audit Committee Endorsement on Auditors' Litigation Liability</i></p> <p>Kollin Berski Indiana University Jordan A. Samet Indiana University Yuepin (Daniel) Zhou* University of Illinois Urbana-Champaign</p>	<p><i>The Impact of Psychological Ownership on Audit Supervisors' Performance Assessments</i></p> <p>Christopher P. Agoglia* University of Massachusetts Amherst Macy Knutson University of Denver Nikki L. MacKenzie Georgia Institute of Technology Chad M. Stefaniak University of Mississippi</p> <p><i>Lay Evaluators' Assessments of Auditor Performance: Do Higher and Lower Status Auditors Get an Equal Benefit of the Doubt?</i></p> <p>Isaac Yamoah University of Illinois at Urbana-Champaign</p> <p><i>Unintended Costs of Early Promotion in Public Accounting Firms</i></p> <p>Susan Rykowski University of Alabama</p>
12.30-13.45 hrs	Lunch		

13.45-14.30 hrs	<p style="text-align: right;">Room: Bordeaux</p> <p>Poster Session</p> <p>Linde Kerckhofs IESEG <i>Fostering Audit Quality Through Social Learning from Errors</i></p> <p>Kajatheepan Navanathan Dusseldorf University <i>Sustainability Expertise in the Audit Profession: Evidence from Error Restatements</i></p> <p>Jingwen Yang Pennsylvania State University <i>From Auditing to Corporate: Employees' Audit Experience and Investment Efficiency</i></p> <p>Stephani Mason DePaul University <i>Recognition and Incorporation of Fair Value Risk Cues: A Dual-Method Examination of Source Credibility Versus Counterfactual Reasoning</i></p> <p>Martin Schmidt ESCP Business School <i>Creativity in Auditing: Is there a "dark side"?</i></p> <p>Laura Becker Dusseldorf University <i>Assurers' Perceptions of Fraud Risk in Sustainability Reporting</i></p> <p>Marie-Laure Vandenhoute VUB <i>Long-Term Audit Pricing Dynamics Under Mandatory Fee Disclosure: Evidence from an Exogenous Shock</i></p> <p>Paulo Roberto da Cunha UDESC Universidade do Estado de Santa Catarina <i>Influence of Perceived Ethical Culture on the Relationship between Professional Skepticism and Auditors' Dysfunctional Behavior</i></p> <p>Omar de Ines Anton CUNEF <i>Can auditors be overzealous? Auditor over-conservatism and client's investment</i></p> <p>Camila Adam Regional University of Blumenau <i>The Influence of Affect on the Relationship Between Professional Skepticism and Judgement and Decision-Making</i></p>
14.30-16.00 hrs	<p style="text-align: right;">Room: Céramique 1 & 2</p> <p>Plenary Session</p> <p>Sustainability reporting and assurance</p> <p>Speakers: Christian Leuz (University of Chicago), Steven Maijoor (DNB), Tom Seidenstein (IAASB). Chair: Ann Vanstraelen (Maastricht University)</p>
16.00-16.15 hrs	<p>Wrap up and ISAR 2027</p>