

Preliminary Program

ISAR 2026

Maastricht, June 19 & 20



Thursday 18 June 2026			
17.30-19.30 hrs	Welcome reception		
Friday 19 June 2026			
8.00-9.00 hrs	Registration		
9.00-9.30 hrs	Opening and Words of Welcome Roger Meuwissen (Maastricht University) History of ISAR Ted Mock (University of California Riverside-USC)		Room: Céramique 1 & 2
9.30-10.30 hrs	Plenary Session Keynote: Once we (will) trust on learning (in auditing). Speaker: Wim Gijssels (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: tba	Session 1b: Room: Céramique 3 Chair: tba	Session 1c: Room: Bordeaux Chair: tba
	<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 University	<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 University Carlos III de Madrid Andres Guiral Yonsei University	<i>Can Prior Consultations with Specialists Backfire on Auditors?</i> Xiaoxing Li* NHH Norwegian School of Economics Joseph F. Brazel North Carolina State University	<i>Inter-Office Social Connectedness and Audit Quality</i> Brian Bratten* University of Kentucky Monika Causholli University of Kentucky

	<p>Miguel Minutti-Meza* University of Miami</p> <p>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</p> <p>Nina Xu University of Connecticut</p>	<p>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</p> <p>Therese Grohnert Maastricht University</p> <p>Roger Meuwissen Maastricht University</p> <p>Wim H. Gijsselaers Maastricht University</p>	<p>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</p> <p>Tyler Kleppe University of Kentucky</p> <p>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: tba</p> <p><i>Audit Data Analytics and Audit Outcomes</i></p> <p>Hongzan Josh Zhu* Monash University</p> <p>Gladys Lee Monash University</p> <p>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</p> <p>Vikram Ramadas Public Company Accounting Oversight Board</p> <p>Jake Sigler Xavier University</p> <p><i>Audit Firm Technology Innovation and Audit Quality</i></p>	<p>Session 2b: Room: Céramique 3 Chair: tba</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</p> <p>Michael A. Ricci University of Nevada</p> <p>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</p> <p>Sebastian Stirnkorb* University of Illinois Urbana-Champaign</p> <p>Isaac L. Yamoah University of Illinois Urbana-Champaign</p> <p><i>The Weight of Expectations: Expectations of Expertise and Self-Affirmation on Auditor Skeptical Actions</i></p>	<p>Session 2c: Room: Bordeaux Chair: tba</p> <p><i>What Do Going-Concern Paragraphs Reveal about Corporate Failure? Language Characteristics, Content-Severity, and Timing</i></p> <p>Encarna Guillamon-Saorin University Carlos III de Madrid</p> <p>Andres Guiral* Yonsei University</p> <p>Miguel Minutti-Meza University of Miami</p> <p>Doocheol Moon Yonsei University</p> <p>Emiliano Ruiz Barbadillo Cadiz University</p> <p><i>Predicting Compliance in Audit Engagement Quality Reviews</i></p> <p>Twan van Drunen* PwC NL</p> <p>-</p> <p><i>Does Audit Standard Convergence Support Cross-Border Supply Chains? Evidence from Adoption of International Standards on Auditing</i></p>

Day 2 – Saturday 20 June 2026			
9.00-10.30 hrs	Concurrent Sessions 4		
	Session 4a: Room: Céramique 1&2 Chair: tba	Session 4b: Room: Céramique 3 Chair: tba	Session 4c: Room: Bordeaux Chair: tba
	<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 Shephardson Indiana University	<i>Shifting Jurisdictional Boundaries: Private Equity and the Professional Ecology of Accounting</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 Shephardson* 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>What does Non-Audit Business Mean to Auditors and Their 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		
11.00-12.30 hrs	Concurrent Sessions 5		
	Session 5a: Room: Céramique 1&2 Chair: tba	Session 5b: Room: Céramique 3 Chair: tba	Session 5c: Room: Bordeaux Chair: tba
	<i>Does Sustainability Assurance Constrain Greenwashing? Evidence from Voluntary and Mandatory Regimes</i>	<i>The Joint Effect of Audit Committee Strength and Identification with Management</i>	<i>The Impact of Psychological Ownership on Audit Supervisors' Performance Assessments</i>

	<p>Ege Kardelen* Maastricht University Alexander Brüngen 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>on 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 Approval on Auditors' Litigation Liability</i></p> <p>Jordan A. Samet Indiana University Yuepin (Daniel) Zhou* University of Illinois Urbana-Champaign</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 Ethnic Majority and Ethnic Minority 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>Poster Session Room: Bordeaux</p> <p>Linde Kerckhofs IESEG <i>Fostering Audit Quality Through Social Learning from Errors</i> Kajatheepan Naanathan Dusseldorf University <i>Sustainability Expertise in the Audit Profession: Evidence from Error Restatements</i> Jingwen Yang Pennsylvania State University <i>Diffusing Audit-Acquired Skills Throughout Private Industry: Ex-auditors and Investment-Q Sensitivity</i> Stephani Mason DePaul University <i>Recognition and Incorporation of Fair Value Risk Cues: A Dual-Method Examination of Source Credibility Versus Counterfactual Reasoning</i> Martin Schmidt ESCP Business School <i>Creativity in Auditing: Is there a "dark side"?</i> Laura Becker Dusseldorf University <i>Assurers' Perceptions of Fraud Risk in Sustainability Reporting</i> Marie-Laure Vandenhoute VUB <i>Long-Term Audit Pricing Dynamics Under Mandatory Fee Disclosure: Evidence from an Exogenous Shock</i> Manyun Tang Oxford <i>Beyond Financial Statements: The Value of External Assurance of Nonfinancial Disclosure</i> Paulo Roberto da Cunha Universidade Regional de Blumenau <i>Influence of Perceived Ethical Culture on the Relationship between Professional Skepticism and Auditors' Dysfunctional Behavior</i> Omar de Ines Anton CUNEF <i>Can auditors be overzealous? Auditor over-conservatism and client's investment</i></p>		

14.30-16.00 hrs	Plenary session Sustainability reporting and assurance Chair: Ann Vanstraelen (Maastricht University) Speakers: Christian Leuz (University of Chicago), Steven Majoor (DNB), Tom Seidenstein (IAASB).	Room: Céramique 1 & 2
16.00-16.15 hrs	Wrap up and ISAR 2027	