

Final Program

ISAR 2026

Maastricht, June 19 & 20



Thursday 18 June 2026			
17.30-19.30 hrs	Welcome Reception (including congress pre-registration): Tiessen 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) History 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: 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 Univeristy <i>The Implications of Variations in PCAOB Monitoring and Audit Firms' Remediation Efforts After Inspections</i> Encarna Guillamon-Saorin	Session 1b: Room: Céramique 3 Chair: tba <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>Can Prior Consultations with Specialists Backfire on Auditors?</i> Xiaoxing Li* NHH Norwegian School of Economics	Session 1c: Room: Bordeaux Chair: tba <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>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: tba</p> <p><i>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>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 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>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 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>Audit Firm Technology Innovation and Audit Quality</i></p> <p>Jente Carlier* KU Leuven Marleen Willekens KU Leuven Koenraad Debackere KU Leuven Simon Dekeyser KU Leuven</p>	<p><i>The Weight of Expectations: Expectations of Expertise and Self-Affirmation on Auditor Skeptical Actions</i></p> <p>Jacqueline S. Hammersley University of Georgia Allison Hickey* University of Memphis</p>	<p><i>Does Audit Standard Convergence Support Cross-Border Supply Chains? Evidence from Adoption of International Standards on Auditing</i></p> <p>Karel Hrazdil Simon Fraser University Jiyuan Li Chongqing University of Technology Ray Zhang* Simon Fraser University Weiping Zhang Shandong University</p>
15.00-15.30 hrs	Break		
15.30-17.00 hrs	Concurrent Sessions 3		
	<p>Session 3a: Room: Céramique 1&2 Chair: tba</p>	<p>Session 3b: Room: Céramique 3 Chair: tba</p>	<p>Session 3c: Room: Bordeaux Chair: tba</p>
	<p><i>Geopolitical Tensions and the Audit Workforce: Evidence from Immigrant Auditors</i></p> <p>Ruining (Grace) Li University of Rochester Joseph Pacelli Harvard Business School Joseph Schroeder* Indiana University</p> <p><i>The Class Pay Gap in Public Accounting: Does Socioeconomic Background Matter?</i></p> <p>Daniel Aobdia The Pennsylvania State University Ting Dong Stockholm School of Economics Irina Gazizova* Stockholm School of Economics Henrik Nilsson Stockholm School of Economics</p> <p><i>Big 4 Firms' Offshore Shared Service Center Labor and the Demand for U.S. Auditors</i></p> <p>Sabrina Salome* Virginia Tech</p>	<p><i>Human Capital Development in Auditing: A Qualitative Study of Learning Mechanisms, Challenges, and Differences across Audit Firms</i></p> <p>Bart Dierynck Tilburg University Claudia Marangoni Tilburg University Christian P. H. Peters University of Wisconsin–Madison Lobke Weijers* Tilburg University</p> <p><i>Towards a New Theory of Hierarchical Audit Teams</i></p> <p>Emily Blum* Texas A&M University Richard C. Hatfield The University of Alabama Susan M. Rykowski The University of Alabama</p> <p><i>How Audit Teams Learn – An Integrative Framework Bridging Learning Sciences and Audit Practice</i></p> <p>Therese Grohnert* Maastricht University Wim H. Gijsselaers Maastricht University Roger H. G. Meuwissen Maastricht University</p>	<p><i>Audit Pricing Approaches</i></p> <p>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</p> <p><i>Audit Partner Ownership and the Stickiness of Audit Fees and Audit Hours</i></p> <p>Eun Hye Jo, George Mason University Jung Wha (Jenny) Lee* George Mason University</p> <p><i>Studying Private Equity Investments in Accounting Firms: Insights into Mechanisms, Empirical Challenges, and Research Design Guidance</i></p> <p>Vivian Yinqing Mao University of Miami Miguel Minutti-Meza University of Miami Zeyu Ou San Diego State University Aleksandra Zimmerman* Florida State University</p>

19.00 hrs	Reception and Dinner at Rebelle , Kesselskade 43 Maastricht
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Day 2 – Saturday 20 June 2026			
9.00-10.30 hrs	Concurrent Sessions 4		
	<p>Session 4a: Room: Céramique 1&2 Chair: tba</p> <p><i>The Roles of Impairment Analysis Timing and Auditor Oversight in Recording Goodwill Impairment Losses</i></p> <p>Lauren Cunningham University of Tennessee Tamara Lambert* University of Manchester Marcy Shepardson Indiana University</p> <p><i>Audit adjustments and properties of earnings in private firms</i></p> <p>Jesper Haga Hanken School of Economics Henrik Höglund Hanken School of Economics Dennis Sundvik* Hanken School of Economics</p> <p><i>Decoding Unrecognized Tax Benefits Using Critical Audit Matter Disclosures</i></p> <p>Hannah S. Antinozzi University of Memphis Philip W. Kunz University of Memphis Stevanie S. Neuman University of Missouri Marcy Shepardson* University of Memphis</p>	<p>Session 4b: Room: Céramique 3 Chair: tba</p> <p><i>Shifting Jurisdictional Boundaries: Private Equity and the Professional Ecology of Accounting</i></p> <p>Sanaz Aghazadah* Louisiana State University Yoon Ju Kang University of Massachusetts Amherst John D. Keyser Arizona State University Marietta Peytcheva Lehigh University</p> <p><i>The Effects of Combined Reporting and Audit Partner Identity on the Perceived Credibility of Sustainability Information</i></p> <p>Jan Bouwens University of Amsterdam Sanne Gaspersz* University of Amsterdam Victor S. Maas University of Amsterdam</p> <p><i>Do Hedging Strategies Influence Auditor Risk Assessments? The Roles of Auditor Hedging Knowledge and Firm Performance</i></p> <p>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</p>	<p>Session 4c: Room: Bordeaux Chair: tba</p> <p><i>Audit Failure Spillovers in a Segmented Market: Evidence from the Carillion Collapse</i></p> <p>Jean Bédard Laval University Remi Bel* HEC Lausanne W. Robert Knechel University of Florida/University of Auckland Alain Schatt HEC Lausanne</p> <p><i>Synergy between audit and non-audit services</i></p> <p>Joseph Gerakos Dartmouth College Qiang Guo University of Southern Denmark Christopher Koch* Johannes Gutenberg University Mainz Aiyong Zhu Southwestern University of Finance and Economics</p> <p><i>What does Non-Audit Business Mean to Auditors and Their Clients? Evidence from Examining Ernst & Young's Split Events</i></p> <p>Jeffrey Pittman Memorial University and Virginia Tech Muzhi Wang* Central University of Finance & Economics Zhifeng Yang Stony Brook University</p>
10.30-11.00 hrs	Break		

1.00-12.30 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
	<p><i>Does Sustainability Assurance Constrain Greenwashing? Evidence from Voluntary and Mandatory Regimes</i></p> <p>Ege Kardelen* Maastricht University Alexander Brüggem 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>The Joint Effect of Audit Committee Strength and Identification with Management 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><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	Poster Session		
	Room: Bordeaux		
	<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>Diffusing Audit-Acquired Skills Throughout Private Industry: Ex-auditors and Investment-Q Sensitivity</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 Vandenhaute VUB</p>		

	<p><i>Long-Term Audit Pricing Dynamics Under Mandatory Fee Disclosure: Evidence from an Exogenous Shock</i> Manyun Tang Oxford</p> <p><i>Beyond Financial Statements: The Value of External Assurance of Nonfinancial Disclosure</i> Paulo Roberto da Cunha UDESC Universidade do Estado de Santa Catarina</p> <p><i>Influence of Perceived Ethical Culture on the Relationship between Professional Skepticism and Auditors' Dysfunctional Behavior</i> Omar de Ines Anton CUNEF</p> <p><i>Can auditors be overzealous? Auditor over-conservatism and client's investment</i> Camila Adam Regional University of Blumenau</p> <p><i>The Influence of Affect on the Relationship Between Professional Skepticism and Judgement and Decision-Making</i></p>
14.30-16.00 hrs	<p>Plenary Session Room: Céramique 1 & 2 Sustainability reporting and assurance 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>