## PROGRAMME

### Day 1: Thursday, June 24

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tr>
<td>8.00 am to 8.30 am</td>
<td>Registration</td>
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<tr>
<td>8.30 am to 8.45 am</td>
<td><strong>Opening</strong> – <em>Venue: Ballroom I</em></td>
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| 8.45 am to 10.15 am| **Plenary Session 1 – Venue: Ballroom I**  
*Is Regulation Necessary to Ensure High Audit Quality?*  
Chair:  
James Gunn, *International Federation of Accountants*  
Steven Maijoor, *Maastricht University and the Netherlands Authority for the Financial Markets (AFM)*  
Juthika Ramanathan, *ACRA*  

| 10.15 am to 10.35 am| **Break**                                                             |
| 10.35 am to 12.20 pm| **Concurrent Session 1a: Audits of Private Companies**  
*Voluntary Audits versus Mandatory Audits*  
Clive Lennox, *Nanyang Technological University*  
Jeffrey Pittman, *Memorial University of Newfoundland*  

*Strategic Fee Discounting by Big 4 Audit Firms in Private Client Segments*  
Wouter Dutilleux, *Katholieke Universiteit Leuven*  
Donald Stokes, *Monash University*  
Marleen Willekens, *Katholieke Universiteit Leuven*  

*Agency Conflicts and Auditing in Private Firms*  
Ole-Kristian Hope, *University of Toronto*  
John Christian Langli; *Norwegian School of Management*  
Wayne B. Thomas, *University of Oklahoma*  

| 12.20 pm | **Concurrent Session 1b: Audit Judgment**  
*Improving Fraud Detection: Do Auditors React to Abnormal Inconsistencies between Financial and Nonfinancial Measures?*  
Joseph F. Brazel, *North Carolina State University*  
Keith L. Jones, *George Mason University*  
Douglas F. Prawitt, *Brigham Young University*  |
Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?
Qiu Chen, *Doctoral Student, Queen's University*
Khim Kelly, *University of Waterloo*
Steven E. Salterio, *Queen’s University*

Experimental Evidence on Auditor Strategy Choice: The Effects of Internal Control Strength and Price Competition
Christopher Koch; *University of Mannheim*
Joost van Buuren, *Nyenrode Business University*

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<tr>
<th>Time</th>
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<tr>
<td>12.20 pm to 1.45 pm</td>
<td><strong>Luncheon</strong></td>
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<td>1.45 pm to 3.15 pm</td>
<td><strong>Plenary Session 2 – Venue:</strong></td>
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<td>Recent developments in judgment and decision making research in psychology</td>
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<td>J. Frank Yates, <em>University of Michigan</em></td>
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<td>3.15 pm to 3.35 pm</td>
<td><strong>Break</strong></td>
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<tr>
<td>3.35 pm to 5.20 pm</td>
<td><strong>Concurrent Session 2a: Audit Production and Litigation Risk</strong></td>
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<td>Materiality and the Relative Efficiency of Audit Engagements: A Distinction Between Managerial and Environmental Audit (In)efficiency</td>
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<td>Ann Gaeremynck, <em>Katholieke Universiteit Leuven</em></td>
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<td>W. Robert Knechel, <em>University of Florida</em></td>
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<td>Marleen Willekens, <em>Katholieke Universiteit Leuven</em></td>
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<td>The Impact of Cross-Listing on Audit Fees: Disentangling the Effects of Litigation Risk and Audit Effort</td>
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<td>Jean Bédard, <em>Université Laval</em></td>
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<td>Elizabeth Carson, <em>University of New South Wales</em></td>
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<td>Roger Simnett, <em>University of New South Wales</em></td>
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<td>Limited Liability Partnership Structure: An Empirical Analysis of the Audit Firm’s Decision to Change Organizational Form</td>
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<td>Bing Li, <em>Nanyang Technological University</em></td>
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<td>Clive Lennox, <em>Nanyang Technological University</em></td>
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<td><strong>Concurrent Session 2b: Audit Judgment</strong></td>
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<td>Examination of Audit Managers’ Preference for the Underreporting of Time by Their Audit Staff</td>
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<td>Christopher P. Agoglia, <em>University of Massachusetts Amherst</em></td>
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Richard C. Hatfield, The University of Alabama, Tamara Lambert

**Engaging Auditors: Field Investigation of a Courtship**
Krista Fiolleau, University of Alberta
Kris Hoang, University of Alberta
Karim Jamal, University of Alberta
Shyam Sunder, Yale University

**The Joint Influence of Advisor Affiliation and Advice Quality on Auditors’ Judgments Following Informal Consultation**
Kathryn Kadous, Emory University,
Justin Leiby, University of Illinois
Mark E. Peecher, University of Illinois

6.30 pm to 8.30 pm Dinner

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**Day 2, Friday, June 25**

8.30 am to 9.45 am **Plenary Session 3: Perspectives on Audit Education**
Bill Kinney
Ira Solomon

9.45 am to 11.15 am **Concurrent Session 3a: Audit Quality Around the World**

**Big Four Audit Market Concentration and Client Earnings Quality Around the World**
Jere R. Francis, University of Missouri-Columbia
Paul Michas, University of Missouri-Columbia
Scott Seavey, University of Missouri-Columbia

**Auditor Quality and Firm Debt Maturity: International Evidence**
Sadok El Ghoul, University of Alberta
Omrane Guedhami, University of South Carolina
Jeffrey A. Pittman, Memorial University of Newfoundland
Sorin Rizeanu, University of South Carolina

**Client Importance and Audit Partner Reporting Decisions**
Wuchun Chi, National Chengchi University
Edward Douthett, George Mason University
Ling Lei, George Mason University

**Concurrent Session 3b: Auditors’ Response to Client Risk**

**The Failure to Remediate Previously-Disclosed Material Weaknesses in Internal Control**
Jacqueline S. Hammersley, University of Georgia
Linda A. Myers, University of Arkansas
Jian Zhou, Nanyang Technological University and SUNY at Binghamton

An Analysis of Auditor Responses to Potentially Misleading Disclosures by Managers: The Case of Pro-forma Earnings
Long Chen, George Mason University
Gopal Krishnan, Lehigh University
Mikhail Pevzner, George Mason University

The Effects of Decomposition of the Audit Risk Model on Fraud Risk Assessment and Audit Planning Decisions
Theodore J. Mock, University of California, Riverside and University of Maastricht
Rajendra P. Srivastava, The University of Kansas
Arnold Wright, Northeastern University

11.15 am to 11.35 am  Break

11.35 a.m. to 1.05 pm  Concurrent Session 4a: Fair value reporting, conservatism and audit pricing

Mandatory Auditor Rotation, Adoption of IFRS and Accounting Conservatism
Gilad Livne, Cass Business School
Angela Pettinicchio, Cass Business School

Fair Value Measurements, Auditor Industry Expertise, and Audit Fees: Evidence from the Banking Industry
Michael L. Ettredge, University of Kansas
Yang Xu, Doctoral Student, University of Kansas
Han Yi, University of Oklahoma

Audit Quality and Properties of Analysts’ Information Environment
Wen He, University of New South Wales
Baljit Sidhu, Australian National University and University of New South Wales
Stephen Taylor, University of Technology-Sydney

Concurrent Session 4b: Continuous Auditing

Analytical Procedures for Continuous Data Level Auditing: Continuity Equations
Alexander Kogan, Rutgers University
Michael G. Alles, Rutgers University
Miklos A. Vasarhelyi, Rutgers University
Jia Wu, University of Massachusetts

Aiding the Audit: Using the IT Audit as a Springboard for Continuous Controls Monitoring
Ryan Teeter, Rutgers University
Gerard Brennan, Siemens Corporation

A New Approach for Monitoring: Process Mining as Surrogate for Camera Surveillance
Mieke Jans, Hasselt University

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<tr>
<th>Concurrent Presentation</th>
<th>Session</th>
<th>4c: IAAER Proposal</th>
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<tr>
<td>1.05 pm to 1.30 pm</td>
<td>Closing</td>
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