### Symposium program

**Friday SEPTEMBER 6, 2019**

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<td>8.00 – 9.00</td>
<td>Congress Room</td>
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<td>9.00 – 10.00</td>
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<td>*** WELCOME ***</td>
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#### Welcome

**Paolo Andrei**  
(Rector, University of Parma)

**Stefano Azzali**  
(Symposium Host, University of Parma)

#### Keynote Speech

**David Hay**  
(University of Auckland)

“The Future of Auditing Research”

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<td>10.00 – 10.30</td>
<td>“Nuovo Polo Didattico”</td>
<td>COFFEE BREAK</td>
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#### Session I - Non-Audit Services – Room K8

Chair. Claus Holm

1) *Non-Audit Fees, Knowledge Spillovers and Going Concern Reporting Decisions*

**Presenter.** Ilias Basioudis

Marshall A. Geiger, University of Richmond; Ilias G. Basioudis, Aston Business School; Paul DeLange, University of Tasmania

**Discussant.** Ann Gaeremynck, KU Leuven

2) *The 70% cap for non-audit fees. Empirical evidence for the UK*

**Presenter.** Adam Aoun

Adam Aoun, HEC Lausanne; Alain Schatt, HEC Lausanne

**Discussant.** George Salijeni, Aston University
3) *Statutory Restrictions on Non-Audit Services in the European Audit Reform*

Claus Holm, Aarhus University; Edward Douthett, George Mason University

**Presenter.** Claus Holm

**Discussant.** Lakshi Devi Boolaky Doorgakunt, Griffith University

**Session II - Expertise and Specialization** – Room K9

**Chair.** Justin Leiby

1) *Estimating the Demand and Value of Auditor Industry Specialists*

**Presenter.** Aiyong Zhu

Qiang Guo, University of Southern Denmark; Christopher Koch, Johannes Gutenberg University; Aiyong Zhu, Wuhan University

**Discussant.** Olga Bogachek, Bocconi University

2) *The Effects of Assembled Audit Partner Industry Expertise on Audit Quality*

**Presenter.** Rob Boterenbrood

Rob Boterenbrood, VU University Amsterdam; Kees Camfferman, VU University Amsterdam; Jacco Wielhouwer, VU University Amsterdam

**Discussant.** Christophe Van Linden, Illinois State University

3) *Does Status Equal Substance? The Effects of Specialist Status on Auditor Assessments of Complex Estimates*

**Presenter.** Justin Leiby

Anna Gold, Vrije Universiteit Amsterdam; Kathryn Kadous, Emory University; Justin Leiby, University of Illinois

**Discussant.** Josef Brazel, North Carolina State University

**Session III Institutions** – Room K10

**Chair.** Marcel Steller

1) *The effect of the interplay between liability and regulatory incentives on audit outcomes*

**Presenter.** Ulrike Thürheimer

Ulrike Thuerheimer, Maastricht University

**Discussant.** Matthew Ege, Texas A&M University
1) *Audit Committee Competencies and Audit Effort: Evidence from Materiality, Risks and Audit Fee*

**Presenter.** Maria Tsipouridou  
Gilad Livne, University of Exeter; Maria Tsipouridou, Aristotle University; Anthony Wood, University of Exeter  
**Discussant.** Liesbeth Bruynseels, KU Leuven

2) *Auditors' liability, liability insurance, reputation and level of care*

**Presenter.** Marcel Steller and Erich Pummerer  
Marcel Steller, University of Innsbruck; Erich Pummerer, University of Innsbruck  
**Discussant.** Ulrike Stefani, University of Konstanz

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**Session IV - Audit Partners**– Room K12

**Chair.** Heidi Vander Bauwhede

1) *Individual Reputation of Audit Partners, Audit Fees and Audit Quality*

**Presenter.** Simon Dekeyser  
Alona Kolomiiets, KU Leuven; Simon Dekeyser, KU Leuven  
**Discussant.** Jere Francis, Maastricht University

2) *Design Issues in Studies on the Effect of Engagement Partner Identification on Audit Quality: Insight from a Natural Experiment*

**Presenter.** Louis-Philippe Sirois  
Jean Bédard, Université Laval; Carl Brousseau, Université Laval; Louis-Philippe Sirois, Université Laval  
**Discussant.** Sanne Janssen, University of Antwerp

3) *The Effect of Audit Partner Equity Incentives on Audit Quality*

**Presenter.** Marie-Laure Vandenhauwe  
Marie-Laure Vandenhauwe, VrijeUniversiteit Brussel; Kris Hardies, UniversiteitAntwerpen  
**Discussant.** Simon Dekeyser, KU Leuven

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**LUNCH**
14.00 – 15.30 Congress Room

*** PLENARY PANEL ***
“Audits in a digitalized world – What’s new?”
moderated by Annette Köhler (University of Duisburg-Essen)

Panelists:

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<th>Ralf Bose</th>
<th>Aasmund Eilifsen</th>
<th>Claudio Foglio</th>
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<td>(Chairman of APAS and CEAOB, member of IFIAR)</td>
<td>(NHH Norwegian School of Economics, Head of the research programme ‘Digitalisation in the audit profession. Digital Audit Research Project’)</td>
<td>Director and Deloitte Central Mediterranean Internal Control Leader</td>
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15.30 – 16.00 “Nuovo Polo Didattico”

COFFEE BREAK

16.00 – 18.00 “Nuovo Polo Didattico”

PARALLEL SESSIONS

Session V - Audit Markets – Room K8

Chair. Jere Francis

1) Knowledge Spillovers at the Audit Firm Level Through Bundeling

Presenter. Ann Gaeremynck

Ann Gaeremynck, KU Leuven; Jeroen Vander Cruyssen, KU Leuven

Discussant. Ilias G. Basioudis, Aston Business School

2) The Effect of Strictness on Audit Offices’ Market Shares

Presenter. Christopher Bleibtreu

Christopher Bleibtreu, BI Norwegian Business School

Discussant. Aiyong Zhu, Wuhan University
### Session VI – Careers – Room K9

**Chair.** Lasse Niemi

1) *Who Makes Partner in Big 4 Audit Firms*

**Presenter.** Benedikt Downar

Benedikt Downar, Technical University of Munich; Jürgen Ernstberger, Technical University of Munich; Christopher Koch, Johannes Gutenberg University Mainz

**Discussant.** Thorben Tiedemann, University of Hamburg

2) *Gen Zs’ perception of the auditing career, auditing work and auditors’ image*

**Presenter.** Marcela Espinosa-Pike

Edurne Aldazabal Etxeberria, Universidad del País Vasco UPV/EHU; Marcela Espinosa-Pike, Universidad del País Vasco UPV/EHU; Itsaso Barrainkua Aroztegi, Universidad del País Vasco UPV/EHU

**Discussant.** Philippe Touron, Université PARIS 1 Panthéon-Sorbonne

3) *Is professional exam performance associated with career success for accountants?*

**Presenter.** Lasse Niemi

Lasse Niemi, Aalto University; Antti Fredriksson, University of Turku; David Hay, University of Auckland; Jukka Karjalainen, University of Eastern Finland

**Discussant.** Ulrike Thürheimer, Maastricht University

### Session VII - Accounting Standards – Room K10

**Chair.** Gopal Krishnan

1) *ISA Adoption and its Interaction Effects with IFRS on Capital Flows*

**Presenter.** Lakshi Devi BoolakyDoorgakunt

Lakshi Devi BoolakyDoorgakunt, Griffith University; Tarlok Singh, Griffith University; Jen Je Su, Griffith University

**Discussant.** Louis-Philippe Sirois, Université Laval
2) **The Legitimizing Role of Auditing Standards**  
**Presenter.** Imen Jedidi  
Imen Jedidi, University of Paris-Sud  
**Discussant.** Katharina Rahnert, Karlstad Business School

3) **Principles-Based Accounting Standards and Audit Outcomes**  
**Presenter.** Gopal Krishnan  
Gopal V. Krishnan, Bentley University; Myojung Cho, Lubin School of Business  
**Discussant.** Mathijs van Peteghem, Maastricht University

**Session VIII - Audit Quality** – Room K12

Chair. Ulrike Stefani

1) **How did the audit engagement team perform? Auditors’ self-assessment of their audit engagement quality**  
**Presenter.** Tobias Svanstrom  
Tobias Svanström, Umeå School of Business, Economics and Statistics; Limei Che, University of South-Eastern Norway; Emma-RiikkaMyllymäki, Aalto University  
**Discussant.** Federica De Santis, University of Pisa

2) **Auditor Alignment and the Internal Information Environment**  
**Presenter.** Christophe van Linden  
Christophe Van Linden, Illinois State University; Eva Labro, University of North Carolina Chapel Hill; Caspar David Peter, Erasmus University -Rotterdam School of Management; JochenPierk, Erasmus University –Erasmus School of Economics  
**Discussant.** Rob Boterenbrood, VU University Amsterdam

3) **The Effects of Mandatory Audit Firm Rotation and Joint Audits on Audit Quality and Market Structure**  
**Presenter.** Ulrike Stefani  
Ulrike Stefani, University of Konstanz; Thomas Hattenbach, University of Konstanz  
**Discussant.** Martin Schmidt, ESCP Europe Berlin
CONFERENCE DINNER
(for all participants who would like to walk together:
we meet at 18.15 at the conference venue Department of Economics and Management
in Kennedy Street 6, 43125 Parma)
Session IX - Audit fees – Room K8

Chair. Martin Schmidt

1) *Pricing Strategies of Big4 and Non-Big4 Auditors in the Light of Audit Tendering*

**Presenter.** Thorben Tiedemann

Thorben Tiedemann, University of Hamburg; Matthias F. Baumann, University of Hamburg; Nicole V. S. Ratzinger-Sakel, University of Hamburg

**Discussant.** Benedikt Downar, Technical University of Munich

2) *Are auditors’ Justification of Assessments relevant to the study of audit fees*

**Presenter.** Philipp Touron

Jacques Moreau, Université de Tours; Philippe Touron, Université PARIS 1 Panthéon-Sorbonne

**Discussant.** Edurne Aldazabal Etxeberria, Universidad del País Vasco UPV/EHU

3) *Behind Audit Fee Increases: A Field Study into Auditors’ Billing Strategies*

**Presenter.** Martin Schmidt

Martin Schmidt, ESCP Europe Berlin; Francis Goddard, ESCP Europe Berlin

**Discussant.** Karin Brunsson, Uppsala University

Session X - Economic Consequences – Room K9

Chair. Matthew Ege

1) *Does ownership structure impact financial reporting quality and auditors’ effort in the banking industry?*

**Presenter.** Allister Keane

Alain Schatt, HEC Lausanne; Allister Keane, HEC Lausanne

**Discussant.** Jaeyoon Yu, Erasmus University
### Session XI - Voluntary Disclosure and Reporting

**Chair.** Peter Carey

1) **Corporate Social Responsibility Disclosure, Assurance and Earnings Properties**

**Presenter.** Nadine Georgiou

Nadine Georgiou, Technical University of Dortmund; Janine Maniora, Technical University of Munich (TUM)

**Discussant.** Peter Carey, Deakin University

2) **Do High-Quality Auditors Affect Non-GAAP Reporting**

**Presenter.** Jere Francis

Stephen Taylor, University of Technology Sydney; Zhuoan Feng, University of Waikato; Jere R. Francis, Maastricht University; Yaowen Shan, University of Technology Sydney

**Discussant.** Finn Kinserdal, NHH Norwegian School of Economics

3) **Voluntary sustainability assurance and capital constraint. an international evidence**

**Presenter.** Peter Carey

Dessalegn G. Mihret, Deakin University; Mohammad B. Muttakin, Deakin University; Arifur Khan, Deakin University; Peter Carey, Deakin University

**Discussant.** Nadine Georgiou, Technical University of Dortmund
Session XII - Audit Process – Room K12

Chair. Aasmund Eilifsen

1) Are Auditors Slacking Off Under Time Pressure

**Presenter.** Olga Bogachek

Olga Bogachek, Bocconi University

**Discussant.** Marcel Steller, University of Innsbruck

2) Evidence on the Effects of Network Status and Perspective Taking on Component Auditor Testing Strategies

**Presenter.** Barbara Majoor

Herman van Brenk, Nyenrode Business University; Stephen K. Asare, University of Florida; Barbara Majoor, Nyenrode Business University

**Discussant.** Anna Gold, Vrije Universiteit Amsterdam

3) Audit Partner's Experiences with Materiality and Detected Misstatements

**Presenter.** Aasmund Eilifsen

Aasmund Eilifsen, NHH Norwegian School of Economics; Natalia Kochetova, Saint Mary’s University; William F. Messier, Jr., NHH Norwegian School of Economics

**Discussant.** Claus Holm, Aarhus University

10.30 – 11.00 “Nuovo Polo Didattico”

**COFFEE BREAK**

11.00 – 13.00 “Nuovo Polo Didattico”

**PARALLEL SESSIONS**

Session XIII - Audit Inputs – Room K8

Chair. Joseph Brazel

1) An Explorative Study of Auditors’ Perceived Use of Intuition

**Presenter.** Edwin Hummel

Edwin Hummel, Radboud University Nijmegen; Joost van Buuren, Nyenrode Business University Breukelen; Ap Dijkstra Jus, Radboud University Nijmegen, Daniel H. J. Wigboldus, Radboud University Nijmegen; William van der Veld, Radboud University Nijmegen

**Discussant.** Mieke Dingenen, KU Leuven
2) Engagement Partner Expertise and Individual Audit Partner Fee premiums. A Partner Fixed Effects Archival Study

**Presenter.** Mathijs van Peteghem

Mathijs van Peteghem, Maastricht University; Jean Bédard, Laval University; Jérôme Deschênes, Laval University

**Discussant.** Aasmund Eilifsen, NHH Norwegian School of Economics

3) Do Rewards Encourage Professional Skepticism

**Presenter.** Joseph Brazel

Joseph F. Brazel, North Carolina State University; Justin Leiby, University of Illinois; Tammie J. Schaefer, University of Missouri

**Discussant.** Herman van Brenk, Nyenrode Business Universiteit

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**Session XIV - Big Data and Data Analytics – Room K9**

**Chair.** Federica De Santis

1) Big Data Analytics on Audits of Financial Statements - Exploring Affordances

**Presenter.** George Salijeni

George Salijeni, Aston University; Anna Samsonova-Taddei, University of Manchester; Stuart Turley, University of Manchester

**Discussant.** Adam Aoun, HEC Lausanne

2) An Exploratory Study into the Use of Audit Data Analytics on Audit Engagements

**Presenter.** Finn Kinserdal, NHH Norwegian School of Economics

Finn Kinserdal, NHH Norwegian School of Economics; Aasmund Eilifsen, NHH Norwegian School of Economics; William F. Messier, Jr., NHH Norwegian School of Economics; Saad Bin Anis, NHH Norwegian School of Economics; Kyrre Kjellevold, NHH Norwegian School of Economics

**Discussant.** Arpine Maghakyan, Aalto University

3) Big Data and Data Analytics in auditing. looking for legitimacy

**Presenter.** Federica De Santis

Federica De Santis, University of Pisa; Giuseppe D’Onza, University of Pisa

**Discussant.** Mara Cameran, Bocconi University
Session XV – Culture – Room K10

Chair. Stefano Azzali

1) Cultural Background of Audit Partners

Presenter. Jaeyoon Yu

Jaeyoon Yu, Erasmus University; Jaehan Ahn, Northeastern University

Discussant. Tobias Svanström, Umeå School of Business, Economics and Statistics

2) Accounting Firm Size and Culture. An Institutional Theory Perspective

Presenter. Monika Causholli

Aleksandra B. Zimmerman, Northern Illinois University; Monika Causholli, University of Kentucky; Candice T. Hux, Northern Illinois University

Discussant. Stefan Sundgren, Umeå School of Business, Economics and Statistics

Session XVI - Commercialism and Independence – Room K12

Chair. Karin Brunsson

1) Auditors as marketers - How Swedish auditors combined professionalism and commercialism

Presenter. Katharina Rahmert

Katharina Rahmert, Karlstad Business School; Karin Brunsson, Uppsala University

Discussant. Stuart Turley, University of Manchester

2) The Impact of Extra-Billing and the Quality of the Auditor-Client Relationship on Client-Initiated Auditor Changes

Presenter. Martin Schmidt, ESCP Europe Berlin

Francis Goddard, ESCP Europe Berlin; Martin Schmidt, ESCP Europe Berlin

Discussant. Justin Leiby, University of Illinois

3) Everything you can imagine is real: A Luhmannian understanding of financial auditing

Presenter. Karin Brunsson

Karin Brunsson, Uppsala University; Katharina Rahmert, Karlstad Business School

Discussant. Christopher Humphrey, The University of Manchester
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<td>15.00 – 18.00</td>
<td>SOCIAL ACTIVITY</td>
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<td>Saturday afternoon will be organized the Parma city tour)</td>
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