

Symposium program

Friday SEPTEMBER 6, 2019
8.00 – 9.00 Congress Room
REGISTRATION
9.00 – 10.00 Congress Room
<p style="text-align: center;">*** WELCOME ***</p> <p style="text-align: center;">Paolo Andrei (Rector, University of Parma)</p> <p style="text-align: center;">Stefano Azzali (Symposium Host, University of Parma)</p> <p style="text-align: center;">*** KEYNOTE SPEECH ***</p> <p style="text-align: center;">Philip Wallage (University of Amsterdam)</p>
10.00 – 10.30 “Nuovo Polo Didattico”
COFFEE BREAK
10.30 – 12.30 “Nuovo Polo Didattico”
PARALLEL SESSIONS
<p>Session I - Non-Audit Services– Room K8</p> <p>Chair. Claus Holm</p> <p>1) <i>Non-Audit Fees, Knowledge Spillovers and Going Concern Reporting Decisions</i></p> <p>Presenter. Ilias Basioudis</p> <p>Marshall A. Geiger, University of Richmond; Ilias G. Basioudis, Aston Business School; Paul DeLange, University of Tasmania</p> <p>Discussant. Ann Gaeremynck, KU Leuven</p> <p>2) <i>The 70% cap for non-audit fees. Empirical evidence for the UK</i></p> <p>Presenter. Adam Aoun</p> <p>Adam Aoun, HEC Lausanne; Alain Schatt, HEC Lausanne</p> <p>Discussant. George Salijeni, Aston University</p>

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

QiangGuo, 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

2) *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

3) *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

Session IV - Audit Partners– Room K12

Chair. Kris Hardies

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

Presenter. Alona Kolomiiets (or co-author)

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 Vandanhaute

Marie-Laure Vandanhaute, Vrije Universiteit Brussel; Kris Hardies, Universiteit Antwerpen

Discussant. Simon Dekeyser, KU Leuven

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:

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

3) *Multimarket Competition. Evidence from Audit Markets*

Presenter. Jere Francis

Jere R. Francis, Maastricht University; B. William Demeré, University of Missouri; Nargess M. Golshan, University of Missouri; Andrea Pawliczek, University of Missouri

Discussant. Christopher Bleibtreu, BI Norwegian Business School

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. ImenJedidi

ImenJedidi, 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-Riikka Myllymäki, Aalto University

Discussant. Monika Causholli, University of Kentucky

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

19.00 – 23.00 ROYAL THEATRE - Street Garibaldi, 16/a

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)**

Saturday SEPTEMBER 7, 2019

7. 45 – 8. 30 “Nuovo Polo Didattico”

REGISTRATION

8. 30 – 10. 30 “Nuovo Polo Didattico”

PARALLEL SESSIONS

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. BenediktDownar, 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. EdurneAldazabalEtxeberria, 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

2) *The signaling role of auditing and the cost of debt capital in privately held firms*

Presenter. Stefan Sundgren

Stefan Sundgren, Umeå School of Business; Tatiana Komarova, London School of Economics

Discussant. Gopal Krishnan, Bentley University

3) *Do PCAOB inspections of foreign auditors improve global financial reporting comparability*

Presenter. Matthew Ege

Matthew Ege, Texas A&M University; Young Hoon Kim, Texas A&M University; Dechun Wang, Texas A&M University

Discussant. Alain Schatt, HEC Lausanne

Session XI - Voluntary Disclosure and Reporting– Room K10

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. Stephen Taylor

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. Diane Breesch, Vrije Universiteit Brussel

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 Dijksterhuis, Radboud University Nijmegen, Daniel H. J. Wigboldus, Radboud University Nijmegen; William van der Veld, Radboud University Nijmegen

Discussant. Philip Wallage, University of Amsterdam

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 Breuk, Nyenrode Business Universiteit

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 Kjellevoll, NHH Norwegian School of Economics

Discussant. Stephen Taylor, University of Technology Sydney

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. Monika Causholli

1) *Conservatism in Materiality Judgements. The Effect of Auditor's Sex and Culture*

Presenter. Diane Breesch

Diane Breesch, Vrije Universiteit Brussel

Discussant. Claus Holm, Aarhus University

2) *Cultural Background of Audit Partners*

Presenter. Jaeyoon Yu

Jaeyoon Yu, Erasmus University; JaehanAhn, Northeastern University

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

3) *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 Rahnert, 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. Roger Meuwissen, Maastricht University

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

Presenter. Karin Brunsson

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

Discussant. Christopher Humphrey, The University of Manchester

13.30 – 15.00 “Nuovo Polo Didattico” – Room K16

LUNCH

16.00 – evening

SOCIAL ACTIVITY

(Based on the interests of participants, Saturday afternoon can be organized alternatively one of these two guided tours. Parma city tour or The land of Verdi and Guareschi)