

THURSDAY SEPTEMBER 5, 2019

10th EARNet PhD WORKSHOP

8.45 - 9.00 WELCOME AND INTRODUCTIONS at room K8 By Marleen Willekens
9.00 - 11.00 PLENARY SESSION at room K8 Moderator: Marleen Willekens
PL.1. <i>Consequences of Audit Partner Switches for the Outgoing Lead Auditor</i> PhD Student: Victor Reinhardt, Johannes Gutenberg University Mainz Discussant: Jere Francis, University Missouri and Maastricht University
PL.2. <i>An exploration of the hybrid-identities of audit firms through the perceptions of potential employees</i> PhD Student: Johanna Sylvander, University Linköping Sweden Discussant: Stuart Turley, University of Manchester
PL.3. <i>Material judgments in materiality determination</i> PhD Student: Wilbert Snoei, Nyenrode Business University Discussant: W. Robert Knechel, University of Florida
11.00 - 11.30 COFFEE BREAK in front of room K8
11.30 - 13.00 PARALLEL SESSIONS
Session A – in room K9 Chair: Monika Causholli
PAA.1. <i>The effects of audit-related failures by audit firms on auditor reputation</i> PhD Student: Christian Friedrich, Darmstadt University of Technology Discussant: Jere R. Francis, University of Missouri
PAA.2. <i>Auditor Independence when Non-Audit Services are Restricted by a Blacklist and a Fee Cap: Evidence from Private Firms</i> PhD Student: Victor Zuiddam, KU Leuven Discussant: Monika Causholli, University of Kentucky
Session B – in room K10 Chair Stuart Turley
PAB.1. <i>The Effect of Cognitive Processing and Presentation of Information on the Risk Assessment of Auditors</i> PhD Student: Edwin Hummel, Radboud University Nijmegen Discussant: Justin Leiby, University of Illinois at Urbana-Champaign

PAB.2. *Innovation of the audit through Data Analytics*

PhD Student: Andrea Crean, National University of Ireland, Galway

Discussant: Anna Gold, VU Amsterdam

13.00 – 14.00 LUNCH in front of room K8

14.00 - 15.00 ROUND TABLE DISCUSSIONS

Table 1 in room K9

Faculty: W. ROBERT KNECHEL, ANNA GOLD, STUART TURLEY, JUSTIN LEIBY

Participants: Magdas Nicolae, Isabelle Fabioux, Ditmir Sufaj

Table 2 in room K10

Faculty: JERE R. FRANCIS, MONIKA CAUSHOLLI, MARLEEN WILLEKENS

Participants: Diletta Vito, Boateng Kwadwo

15.00 - 16.30 PARALLEL SESSIONS

Session C – in room K9

Chair Anna Gold

PAC.1. *Audit fee premium: Does audit partner expertise in digitalization pay off?*

PhD Student: Arpine Maghakyan, Aalto University

Discussant: Marleen Willekens, KU Leuven

PAC.2. *Starting Your Career at an Accounting Firm: The Role of Personality in Explaining Career Starts*

PhD Student: Linde Kerckhofs, Vrije Universiteit Brussel

Discussant: Anna Gold, VU Amsterdam

Session D - in room K10

Chair Justin Leiby

PAD.1. *Does auditors' concentration on special clients impair the audit quality provided to other clients?*

PhD Student: Jenni Jääskö, University of Oulu, Finland

Discussant: Monika Causholli, University of Kentucky

PAD.2. *Fraudulent Clients' Reactions to Auditors' PCAOB Exposure*

PhD Student: Mert Erinc, Bocconi

Discussant: Justin Leiby, University of Illinois at Urbana-Champaign

16.45 - 17.45 PLENARY PANEL SESSION AND Q&A in room K8

The PhD Faculty will share insights on what they consider to be 'excellent auditing research', 'research contribution' and some 'tips and tricks w.r.t publishing in accounting journals'

19.00 – 21.00 WELCOME RECEPTION of the 10th EARNet SYMPOSIUM

Open to ALL EARNET SYMPOSIUM DELEGATES (and registered PhD students)

**Location:
LE BISTRO' – GARIBALDI PLACE - PARMA**