

(31st) 2nd virtual Audit & Assurance Conference, organised by the Auditing Group of British Accounting & Finance Association

TENTATIVE PROGRAMME

Thursday 6 May		Tentative programme									
All in UK times											
12.30 - 12.45pm		AUDITING SIG MEMBERS ONLY zoom link here AGM ALL CONFERENCE ATTENDEES ARE WELCOME									
1.00 - 2.00pm		PLENARY KEYNOTE SPEAKER zoom link here Conversation with ... (No 1 session) 1.00pm, Sir Jonathan THOMPSON (FRC, CEO) Topic: "Audit Reforms: an update from FRC"									
2pm		BREAK Breakout rooms for virtual "mingling"									
2.15 - 3.00pm		ZOOM MEETING ROOM 1 zoom link here Academic presentations 1: <i>Auditor regulation</i> Evidence-informed audit standard setting: exploring evidence use and knowledge transfer in development of the group audit standard Short-term effects of stricter audit regulation in the EU: the case of the Spanish listed companies Cultural influence on auditing standard setting PRESENTER: Steven E. SALTERIO <i>Queens University</i> <i>Canada</i> Javier GARCIA-LACELLE <i>Zaragoza University</i> <i>Spain</i> Isabelle FABILOUX <i>University of Angers</i> <i>France</i> CO-AUTHOR: Kris Hoang <i>University of Alabama</i> <i>USA</i> Ilias G Basioudis <i>Aston University</i> <i>UK</i> CO-AUTHOR: Yi Luo <i>Queens University</i> <i>Canada</i> CO-AUTHOR:									
2.15 - 3.00pm		ZOOM MEETING ROOM 2 zoom link here Academic presentations 2: <i>Auditor knowledge and experience</i> Consequences of Employee Turnover in Audit Firms Audit firm and audit partner style in non-Big 4 firms The joint effects of audit partner's Big 4 experience and social ties on managers' auditor selection recommendations PRESENTER: Aleksandra "Ally" B. Zimmerman <i>Florida State University</i> <i>USA</i> Matthew BAUGH <i>Arizona State University</i> <i>USA</i> Lori Shefchik BHASKAR <i>Indiana University</i> <i>USA</i> CO-AUTHOR: Christophe Van LINDEN <i>Illinois State University</i> <i>USA</i> Lauren Matkaluk <i>Arizona State University</i> <i>USA</i> Melissa R. Carlisle <i>Case Western Reserve University</i> <i>USA</i> CO-AUTHOR: Marie-Laure Vandenhaute <i>Vrije Universiteit Brussel</i> <i>Belgium</i> Aleksandra "Ally" B. Zimmerman <i>Florida State University</i> <i>USA</i> Candice T. Hux <i>Northern Illinois University</i> <i>USA</i> CO-AUTHOR: Aleksandra "Ally" B. Zimmerman <i>Florida State University</i> <i>USA</i>									
3pm		BREAK Breakout rooms for virtual "mingling"									
3.15 - 4.00pm		ZOOM MEETING ROOM 1 zoom link here Academic presentations 3: <i>Effects on audit quality</i> Does audit client's positive media attention matter: An investigation of audit quality and audit fees How do leadership roles influence the quality of audit partners' engagements? Does practitioner research help auditors to provide higher audit quality and generate higher audit fees? PRESENTER: Svenja HILLEBRANDT <i>University of Hamburg</i> <i>Germany</i> Timothy A. Seidel <i>Brigham Young University</i> <i>USA</i> Christopher KOCH <i>Johannes Gutenberg University Mainz</i> <i>Germany</i> CO-AUTHOR: Nicole V. S. Ratzinger-Sakel <i>University of Hamburg</i> <i>Germany</i> Michael J. MOWCHAN <i>Baylor University</i> <i>USA</i> Benedikt Downar <i>Technical University of Munich</i> <i>Germany</i> CO-AUTHOR: Glen Gray <i>California State University</i> <i>USA</i> Aleksandra "Ally" B. Zimmerman <i>Florida State University</i> <i>USA</i> Jürgen Ernstberger <i>Technical University of Munich</i> <i>Germany</i> CO-AUTHOR:									
3.15 - 4.00pm		ZOOM MEETING ROOM 2 zoom link here Academic presentations 4: <i>Auditor Ethics & Fraud</i> Fraud in accounting and audit research (1926 - 2019) - a bibliometric analysis Detecting Rounded Earning During Elections Periods with Benford's Law FRC individual audit inspection disclosure and corporate tax avoidance PRESENTER: Thorben TIEDEMANN <i>University of Hamburg</i> <i>Germany</i> Luca GALATI <i>University of Wallongong</i> <i>Australia</i> Hao LAN <i>University of Essex</i> <i>UK</i> CO-AUTHOR: Nicole V. S. Ratzinger-Sakel <i>University of Hamburg</i> <i>Germany</i> Francesca Capalbo <i>University of Molise</i> <i>Italy</i> Shuai Yuan <i>University of Nottingham Ningbo</i> <i>China</i> CO-AUTHOR: Claudio Lupi <i>University of Molise</i> <i>Italy</i> Jie Sheng <i>University of Bristol</i> <i>UK</i> CO-AUTHOR: Margherita Smarra <i>University of Molise</i> <i>Italy</i>									
4pm		BREAK Breakout rooms for virtual "mingling"									
4.15 - 5.45pm		PLENARY KEYNOTE SPEAKERS zoom link here Conversation with ... (No 2 session) 4.15pm, James BARBOUR (ICAS - Director, Policy Leadership) Topic: "How to best operationalise the Corporate Auditor recommendation: an ICAS perspective" 4.45pm, Andrew MAGSON - NExD in Renold PLC, views are my own Topic: "Journey from Public Company CFO to becoming a NED and Audit Committee Chair" 5.15pm, Jim PETERSON, ex-Arthur Andersen lawyer, audit blogger and commentator Topic: "Audit and Corporate Governance Reforms - A Survey of the Government's Consultation"									
5.45pm		Closure Day 1 WONDERME for virtual networking (grab a drink) - Link here									

TENTATIVE PROGRAMME

Friday 7 May		Tentative programme									
All in UK times											
1.00 - 2.00pm		PLENARY KEYNOTE SPEAKERS zoom link here Conversation with ... (No 3 session) 1.00pm, David HATHERLY (Emeritus Prof, Edinburgh University) Topic: "Audit as Progress" 1.30pm, Carolyn CLARKE (ICAEW & Brave Consultancy) Topic: "Audit and Assurance Policy: Seizing the Momentum"									
2pm		BREAK Breakout rooms for virtual "mingling"									
2.15 - 3.00pm		ZOOM MEETING ROOM 1 zoom link here Academic presentations 5: <i>Audit Committees & Joint audits</i> Audit committee financial expertise, accrual and real earnings management Can audit committee support improve auditors' application of professional skepticism? The effects of joint audits on audit quality and audit costs: a game theoretical explanation for contradictory empirical results PRESENTER: Ismail ADELOPO <i>Bristol Business School</i> <i>UK</i> Justin Leiby <i>University of Illinois</i> <i>USA</i> Christopher BLEIBTREU <i>BI Norwegian Business School</i> <i>Norway</i> CO-AUTHOR: Yip (Steven) Kwok Cheung <i>Open University</i> <i>Hong Kong</i> Anna GOLD <i>Vrije Universiteit Amsterdam</i> <i>Netherlands</i> Henrike Blehl <i>University of Konstanz</i> <i>Germany</i> CO-AUTHOR: Joseph F. Brazel <i>North Carolina State University</i> <i>USA</i> Ulrike Stefani <i>University of Konstanz</i> <i>Germany</i> CO-AUTHOR: Tammie J. Schaefer <i>University of Missouri - Kansas City</i> <i>USA</i>									
2.15 - 3.00pm		ZOOM MEETING ROOM 2 zoom link here Academic presentations 6: <i>Auditing & Governance</i> Range and specialization: evidence from audit partners auditing both public companies and nonprofit organizations Audit firm and audit partner tenure disclosure: the impacts on non-professional investors' perceptions of independence Reputation, liability, and audit quality: what incentivizes auditors and their clients? PRESENTER: Colleen M BOLAND <i>University of Wisconsin - Milwaukee</i> <i>USA</i> Sarah JUDGE <i>California University of Pennsylvania</i> <i>USA</i> Marcel STELLER <i>University of Innsbruck</i> <i>Austria</i> CO-AUTHOR: Stefanie L. Tate <i>University of Massachusetts Lowell</i> <i>USA</i> Brian M. Goodson <i>Clemson University</i> <i>USA</i> Erich Pummerer <i>University of Innsbruck</i> <i>Austria</i> CO-AUTHOR: Aleksandra "Ally" B. Zimmerman <i>Florida State University</i> <i>USA</i> Chad M. Stefaniak <i>University of South Carolina</i> <i>USA</i> CO-AUTHOR:									
3pm		BREAK Breakout rooms for virtual "mingling"									
3.15 - 4.00pm		ZOOM MEETING ROOM 1 zoom link here Academic presentations 4: <i>Auditing Challenges</i> Stakeholder perspectives on an alternative model for public sector auditing Improving auditors' review of inconsistent audit evidence Intellectual capital disclosure, earnings quality, and audit effort PRESENTER: Remko Renes <i>Nyenrode Business University</i> <i>Netherlands</i> Christy NIELSON <i>University of Mississippi</i> <i>USA</i> Juan Sunny HONG <i>University of Bradford</i> <i>UK</i> CO-AUTHOR: Herman van BRENK <i>Nyenrode Business University</i> <i>Netherlands</i> Jacqueline S. Hammersley <i>University of Georgia</i> <i>USA</i> Jing Li <i>University of Bradford</i> <i>UK</i> CO-AUTHOR: Tjerk Budding <i>Vrije Universiteit Amsterdam</i> <i>Netherlands</i> Justin Leiby <i>University of Illinois</i> <i>USA</i> Steven Wu <i>University of Bradford</i> <i>UK</i> CO-AUTHOR:									
3.15 - 4.00pm		ZOOM MEETING ROOM 2 zoom link here Academic presentations 6: <i>Auditing Change</i> What Do Expanded Audit Reports Tell? Evidence from the United Kingdom Developing a domestic accounting industry: evidence from China Employees' willingness to comply with internal controls: the moderating role of Covid-19 and continuous auditing PRESENTER: Ling Na Belinda YAU <i>The Chinese University of Hong Kong</i> <i>China</i> Abdul Rahman Al NATOUR <i>University of Petra</i> <i>Jordan</i> Vanessa Lopez KASPER <i>University of Duisburg-Essen</i> <i>Germany</i> CO-AUTHOR: Peng-Chia Chiu <i>The Chinese University of Hong Kong</i> <i>China</i> Marc Eulerich <i>University of Duisburg-Essen</i> <i>Germany</i> CO-AUTHOR: Donghui Wu <i>The Chinese University of Hong Kong</i> <i>China</i> Amin S. Sofla <i>KU Leuven</i> <i>Belgium</i> CO-AUTHOR:									
4pm		BREAK Breakout rooms for virtual "mingling"									
4.15 - 5.45pm		PLENARY KEYNOTE SPEAKERS zoom link here Conversation with ... (No 4 session) 4.15pm, Dr Stavros THOMADAKIS (Chairman of Ethics, IESBA International Ethics Standards Board for Accountants) Topic: "Independence beyond Rules: Farsighted Approaches to Global Challenges" 5.15pm, Ms Hilde BLOMME (Deputy CEO, Accountancy Europe) Topic: "Fraud and going concern: recommendations to strengthen the financial reporting ecosystem"									
5.15pm		Closure Day 2 WONDERME for virtual networking (grab a drink) - Link here									