

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

### FINAL CONFERENCE PROGRAMME

Thursday 6 May		Final programme										
All in UK times												
AUDITING SIG MEMBERS ONLY		zoom link here										
12.00 - 12.30pm		AGM ALL CONFERENCE ATTENDEES ARE WELCOME										
PLENARY KEYNOTE SPEAKER	1.00 - 2.00pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)									Topic: "Reform of Audit and Corporate Governance in the UK"
		Conversation with .... (No 1 session)										
		1.00pm, Sir Jonathan THOMPSON (FRC, CEO)										
2pm	BREAK	Breakout rooms for virtual "mingling" - In the (main) Room 1										
ZOOM MEETING ROOM 1	2.15 - 3.00pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 1: Auditor regulation										
		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										
ZOOM MEETING ROOM 2	2.15 - 3.00pm	zoom link here - Room 2	Chair: Christine Nangle (Audit SIG Cmt member & Technological University Dublin, Ireland)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 2: Auditor knowledge and experience										
		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										
3pm	BREAK	Breakout rooms for virtual "mingling" - Join the (main) Room 1										
ZOOM MEETING ROOM 1	3.15 - 4.00pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 3: Effects on audit quality										
		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?										
ZOOM MEETING ROOM 2	3.15 - 4.00pm	zoom link here - Room 2	Chair: Christine Nangle (Audit SIG Cmt member & Technological University Dublin, Ireland)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 4: Auditor Ethics & Fraud										
		Fraud in accounting and audit research (1926 - 2019) - a bibliometric analysis										
		Detecting Rounded Earnings During Elections Periods with Benford's Law										
		FRC individual audit inspection disclosure and corporate tax avoidance										
4pm	BREAK	Breakout rooms for virtual "mingling" - Join the (main) Room 1										
PLENARY KEYNOTE SPEAKERS	4.15 - 5.45pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)									Topic: "How to best operationalise the Corporate Auditor recommendation: an ICAS perspective"
		Conversation with ... (No 2 session)										
		4.15pm, James BARBOUR (ICAS - Director, Policy Leadership)										
		4.45pm, Andrew MAGSON - NED in Renold PLC, views are my own										
		5.15pm, Jim PETERSON, ex-Arthur Andersen lawyer, audit blogger and commentator										
5.45pm	Closure Day 1	WONDERME for virtual networking (grab a drink) -- Link here										
Friday 7 May		Final programme										
All in UK times												
PLENARY KEYNOTE SPEAKERS	1.00 - 2.00pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)									Topic: "Audit as Progress"
		Conversation with ... (No 3 session)										
		1.00pm, David HATHERLY (Emeritus Prof, Edinburgh University)										
		1.30pm, Carolyn CLARKE (ICAEW & Brave Consultancy, CEO)										
2pm	BREAK	Breakout rooms for virtual "mingling" - In the (main) Room 1										
ZOOM MEETING ROOM 1	2.15 - 3.00pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 5: Audit Committees & Joint Audits										
		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										
ZOOM MEETING ROOM 2	2.15 - 3.00pm	zoom link here - Room 2	Chair: Oliver Marnet (Audit SIG Cmt member & Southampton University, UK)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 6: Auditing & Governance										
		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?										
3pm	BREAK	Breakout rooms for virtual "mingling" - Join the (main) Room 1										
ZOOM MEETING ROOM 1	3.15 - 4.00pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 4: Auditing Challenges										
		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										
ZOOM MEETING ROOM 2	3.15 - 4.00pm	zoom link here - Room 2	Chair: Helen Watson (Audit SIG Cmt member & Univ of Northumbria, UK)	PRESENTER:		CO-AUTHOR:	CO-AUTHOR:		CO-AUTHOR:			
		Academic presentations 6: Auditing Change										
		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										
4pm	BREAK	Breakout rooms for virtual "mingling" - Join the (main) Room 1										
PLENARY KEYNOTE SPEAKERS	4.15 - 5.45pm	zoom link here - (Main) Room 1	Chair: Ilias G Basioudis (Audit SIG chair & Aston University, UK)									Topic: "Independence beyond Rules: Farsighted Approaches to Global Challenges"
		Conversation with ... (No 4 session)										
		4.15pm, Dr Stavros THOMADAKIS (Chairman of Ethics, IESBA International Ethics Standards Board for Accountants)										
		5.15pm, Ms Hilde BLOMME (Deputy CEO, Accountancy Europe)										
5.15pm	Closure Day 2	WONDERME for virtual networking (grab a drink) -- Link here										

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