

virtual Audit & Assurance Conference, organised by the Auditing Group of British Accounting & Finance Association

Thursday 21 May *Tentative programme*

All in UK time

1.00 - 1.50pm

Conversation with ... No 1

1.00pm, **Steve MASLIN** (NExD, Nuffield Health and Carey Group PLC) - views are my own
 1.25pm, **Paul DRUCKMAN** (Chairman, Clear Group)

Topic: "Audit Committee Challenges of Covid 19"
 Topic: "Assurance around Non-financial Reporting including Climate Change and Integrated Reporting"

TENTATIVE PROGRAMME

BREAK Breakout rooms for virtual "mingling"

2.00 - 2.45pm

Academic presentations 1: *Auditor knowledge and experience*

Auditor Qualification and Audit Quality - Evidence from German Private Medium-sized Firms
 Audit Team Knowledge, Skills and Abilities
 Auditor Experience and Professional Skepticism

PRESENTER: Sven HÖRNER *University of Wuerzburg Germany*, Alice ANNELIN *Umeå University Sweden*, Claire O'SULLIVAN-ROCHFORD *Cork Institute of Technology Ireland*
CO-AUTHOR: Reinhold Hegmann *University of Wuerzburg Germany*, Margaret Healy *University College Cork Ireland*, Ray Donnelly *University College Cork Ireland*

BREAK Breakout rooms for virtual "mingling"

3.00 - 3.45pm

Academic presentations 2: *Effects on audit quality*

Codetermination on the Audit Committee: An Analysis of Potential Effects on Audit Quality
 Auditors' Self-Assessment of their Own Engagement Quality and the Impact of Auditor Attributes
 How Does Audit Fee Affect Audit Effort? A Different Analytical Approach

PRESENTER: Svenja HILLEBRANDT *University of Hamburg Germany*, Tobias SVANSTRÖM *BI Norwegian Business School Sweden*, Marcel STELLER *University of Innsbruck Austria*
CO-AUTHOR: Nicole V. S. Ratzinger-Sakel *University of Hamburg Germany*, Limei Che *Peking University China*, Limei Che *Peking University China*, Emma-Riikka Mylly *Aalto University Finland*, Erich Pummerer *University of Innsbruck Austria*

BREAK Breakout rooms for virtual "mingling"

4.00 - 4.50pm

Conversation with ... No 2

4.00pm, **Mark BABINGTON** (FRC - Acting Executive Director of Regulatory Standards)

Topic: "Change in a Period of Crisis - Regulation in an Uncertain World"

4.50pm

Open plenary for virtual networking over a refreshment

Friday 22 May

All in UK time

1.00 - 1.50pm

Conversation with ... No 3

1.00pm, **Sir Donald BRYDON CBE** (Independent Review into the Quality and Effectiveness of Audit)

Topic: "The Challenges of Audit"

TENTATIVE PROGRAMME

BREAK Breakout rooms for virtual "mingling"

2.00 - 2.45pm

Academic presentations 3: *Auditing and governance*

An Analytical Framework for the Study of Auditing Standard Setting
 Do Auditor Provided Non-Audit Services Improve Client Investment Efficiency?
 How UK local authorities control their subsidiaries: A conundrum in corporate and public governance

PRESENTER: Isabelle FABIQUX *University of Angers, France*, Marshall A. GEIGER *University of Richmond USA*, Simbarashe MUZARUWI *Bournemouth University UK*
CO-AUTHOR: Taewoo Kim *California State University USA*, Hany Elbardan *Bournemouth University UK*, Brandon B. Lee *Indiana University Northwest USA*, Donald Nordberg *Bournemouth University UK*, Daniel Gyung Paik *University of Richmond USA*

BREAK Breakout rooms for virtual "mingling"

3.00 - 3.45pm

Academic presentations 4: *Development of the profession - recruitment, reflection*

The Reflection Dimension of Profession Skepticism
 Auditor's Liability: a 2020 view
 Challenges in recruiting young professionals: Status quo in the accounting profession

PRESENTER: Ray DONNELLY *University College Cork Ireland*, Catriona HYDE *Lincoln International Business UK*, Simona HOLZKNECHT *University of Innsbruck Austria*
CO-AUTHOR: Claire O'Sullivan-Rochford *Cork Institute of Technology Ireland*, Richard Hyde *University of Nottingham UK*, Marcel Steller *University of Innsbruck Austria*, Margaret Healy *University College Cork Ireland*, Sabine Graszchitz *University of Innsbruck Austria*

BREAK Breakout rooms for virtual "mingling"

4.00 - 4.50pm

Conversation with ... No 4

4.00pm, **James BARBOUR** (ICAS - Director, Policy Leadership)

Topic: "Going Concern in the Current Environment"

4.25pm, **Sophie CAMPKIN** (ICAEW - Technical Lead, Audit and Assurance)

Topic: "Audit Reform Initiatives in the Light of Covid"

4.50pm

Open plenary for virtual networking over a refreshment