

## 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, <b>Steve MASLIN</b> (NExD, Nuffield Health and Carey Group PLC) - views are my own 1.25pm, <b>Paul DRUCKMAN</b> (Chairman, Clear Group)	<b>Topic:</b> "Audit Committee Challenges of Covid 19" <b>Topic:</b> "Assurance around Non-financial Reporting including Climate Change and Integrated Reporting"
BREAK	<b>Breakout rooms for virtual "mingling"</b>	
2.00 - 2.45pm	Academic presentations 1: <u>Auditor knowledge and experience</u> Auditor Qualification and Audit Quality - Evidence from German Private Medium-sized Firms Audit Team Knowledge, Skills and Abilities Auditor Experience and Professional Skepticism	<b>PRESENTER:</b> <b>Sven HÖRNER</b> University of Wuerzburg Germany <b>Alice ANNELIN</b> Umeå University Sweden <b>Claire O'SULLIVAN-ROCHFORD</b> Cork Institute of Technology Ireland <b>CO-AUTHOR:</b> <b>Reinhold Hegmann</b> University of Wuerzburg Germany <b>Margaret Healy</b> University College Cork Ireland <b>Ray Donnelly</b> University College Cork Ireland
BREAK	<b>Breakout rooms for virtual "mingling"</b>	
3.00 - 3.45pm	Academic presentations 2: <u>Effects on audit quality</u> 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	<b>PRESENTER:</b> <b>Svenja HILLEBRANDT</b> University of Hamburg Germany <b>Tobias SVANSTRÖM</b> BI Norwegian Business School Sweden <b>Marcel STELLER</b> University of Innsbruck Austria <b>CO-AUTHOR:</b> <b>Nicole V. S. Ratzinger-Sakel</b> University of Hamburg Germany <b>Limei Che</b> Peking University China <b>Limei Che</b> Peking University China <b>CO-AUTHOR:</b> <b>Emma-Riikka Myllymäki</b> Aalto University Finland <b>Erich Pummerer</b> University of Innsbruck Austria
BREAK	<b>Breakout rooms for virtual "mingling"</b>	
4.00 - 4.50pm	Conversation with ... No 2 4.00pm, <b>Mark BABINGTON</b> (FRC - Acting Executive Director of Regulatory Standards)	<b>Topic:</b> "Change in a Period of Crisis - Regulation in an Uncertain World"
4.50pm	<b>Open plenary for virtual networking over a refreshment</b>	

TENTATIVE PROGRAMME

### Friday 22 May

All in UK time

1.00 - 1.50pm	Conversation with ... No 3 1.00pm, <b>Sir Donald BRYDON CBE</b> (Independent Review into the Quality and Effectiveness of Audit)	<b>Topic:</b> "The Challenges of Audit"
BREAK	<b>Breakout rooms for virtual "mingling"</b>	
2.00 - 2.45pm	Academic presentations 3: <u>Auditing and governance</u> 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	<b>PRESENTER:</b> <b>Isabelle FABILOUX</b> University of Angers France <b>Marshall A. GEIGER</b> University of Richmond USA <b>Simbarashe MUZARURWI</b> Bournemouth University UK <b>CO-AUTHOR:</b> <b>Taewoo Kim</b> California State University USA <b>Hany Elbardan</b> Bournemouth University UK <b>CO-AUTHOR:</b> <b>Brandon B. Lee</b> Indiana University Northwest USA <b>Donald Nordberg</b> Bournemouth University UK <b>CO-AUTHOR:</b> <b>Daniel Gyung Paik</b> University of Richmond USA
BREAK	<b>Breakout rooms for virtual "mingling"</b>	
3.00 - 3.45pm	Academic presentations 4: <u>Development of the profession - recruitment, reflection</u> The Reflection Dimension of Professional Skepticism Auditor's Liability: a 2020 view Challenges in recruiting young professionals: Status quo in the accounting profession	<b>PRESENTER:</b> <b>Ray DONNELLY</b> University College Cork Ireland <b>Catriona HYDE</b> Lincoln International Business School UK <b>Simona HOLZKNECHT</b> University of Innsbruck Austria <b>CO-AUTHOR:</b> <b>Claire O'Sullivan-Rochford</b> Cork Institute of Technology Ireland <b>Richard Hyde</b> University of Nottingham UK <b>Marcel Steller</b> University of Innsbruck Austria <b>CO-AUTHOR:</b> <b>Margaret Healy</b> University College Cork Ireland <b>Sabine Grascitz</b> University of Innsbruck Austria
BREAK	<b>Breakout rooms for virtual "mingling"</b>	
4.00 - 4.50pm	Conversation with ... No 4 4.00pm, <b>James BARBOUR</b> (ICAS - Director, Policy Leadership) 4.25pm, <b>Sophie CAMPKIN</b> (ICAEW - Technical Lead, Audit and Assurance)	<b>Topic:</b> "Going Concern in the Current Environment" <b>Topic:</b> "Audit Reform Initiatives in the Light of Covid"
4.50pm	<b>Open plenary for virtual networking over a refreshment</b>	

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