

28th AUDIT & ASSURANCE CONFERENCE

Organised by
The Auditing Special Interest Group (ASIG)
of the **British Accounting & Finance Association (BAFA)**
at the Chartered Accountants Ireland Conference Centre, Dublin, Ireland

Conference Programme

DAY 1 – Thursday 24 May 2018

09.30 **Registration/coffee in** CAI building Reception area (Ground floor)

10.00 - 10.15 **Purple Hall (Minus one level)**

Introduction – *ilias G Basioudis*, Chairman of Auditing Group, and Aston Business School

10.15 - 10.45 **Purple Hall (Minus one level)**

Keynote speech 1: “Audit Developments in the UK: the FRC view ”

Marek Grabowski, FRC, Audit Policy and Standards Leader , & IAASB member

Chair: *Roy Chandler*, BAFA Audit Group Treasurer & Cardiff University, UK

10.45 - 11.30 **Purple Hall (Minus one level)**

Panel Session 1: “Assurance of the Future: an International and UK Progress Report”

Steve Maslin, Partner, Grant Thornton London

Gilly Lord, Partner and UK Head of Assurance Strategy and Transformation, PwC LLP
London

Conall O’Halloran, Partner, KPMG Dublin

Chair: *Christine Nangle*, BAFA Audit Group Executive Committee member & Head of
Department of Accountancy & Professional Studies at the Institute of Technology
Tallaght, Dublin

11.30 – 11.45 **Coffee break** Outside the Purple Hall (Minus one level)

11.45 – 12.30 **Purple Hall (Minus one level)**

Panel Session 2: Corporate Governance Session : “Views on Corporate Governance”

Simon Lowe, Head of Governance Institute, Grant Thornton London

Stilpon Nestor, Partner, Nestor Advisors London

Chair: *ilias G Basioudis*, Auditing Group Chairman, & Aston Business School, UK

12.30 – 13.30

<p><u>Session 1a: Purple Hall (Minus 1 Level)</u> “Client Corruption and Fair Value”</p> <p>Client Corruption Culture and External Auditor Monitoring <i>Tracy Gu</i> (University of Hong</p>	<p><u>Session 1b: Tory Room (1st Floor)</u> “Individual auditors attributes”</p> <p>Shared auditors and M&A outcomes: are the results attributable to shared audit partners? <i>David Bond</i>,</p>	<p><u>Session 1c: Valentia Room (1st Floor)</u> “Assurance and Other Information”</p> <p>The Value of Assurance and Ethics in Difficult times: Investor and Corporate Social Responsibility Disclosures <i>Andrew C. Stuart</i></p>
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<p>Kong) <u>Xiaoding Liu</u> (University of Oregon, USA) <u>Dan Simunic</u> (University of British Columbia, USA)</p> <p>The Fair Value Puzzle: Perspectives of Valuation Service Providers <u>Dereck Barr-Pulliam</u> (University of Wisconsin- Madison, USA) <u>Stephani A. Mason</u> (DePaul University, USA) <u>Kerri-Ann Sanderson</u> (Bentley University, USA)</p> <p><i>Chair:</i> Dries Schockaert, PwC Belgium</p>	<p><u>Martin Bugeja</u>, <u>Robert Czernkowski</u>, <u>Anna Loyeung</u> (all from the University of Technology, Sydney, Australia)</p> <p>Individual Auditor's Characteristics, Liability Regime and Task Complexity Assessment – Experimental Evidence <u>Sabine Maria Graschitz</u>, <u>Marco Haid</u>, <u>Claudia Mueller</u>, (all from the University of Innsbruck, Austria)</p> <p><i>Chair:</i> Alain Schatt, University of Lausanne, Switzerland</p>	<p>(Suffolk University, USA) <u>Jean C. Bedard</u> (Bentley University, USA) <u>Cynthia E. Clark</u> (Bentley University, USA)</p> <p>A Model of Auditor Judgment and Decision-Making Relating to Other Information <u>Natalia Kochetova</u> (Saint Mary's University, Canada) <u>Christian P. R. Pietsch</u> (Saint Mary's University, Canada) <u>Bill Messier</u> (Norwegian School of Economics (NHH), Norway)</p> <p><i>Chair:</i> Tracy J. Noga, Bentley University, USA</p>
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13.30 - 14.15 Buffet lunch in Lambay Room (Ground floor)

14.15 – 15.15 Red Room

Panel Session 3: “Reforms of the Global Audit, Assurance and Ethics Standard Setting Bodies”

Sue Almond, UK Assurance Leader, GT London

Brendan Murtagh, Partner, LHM Casey McGrath, Dublin

Lisa Campbell, Head of Audit Quality Unit, Irish Auditing & Accounting Supervisory Authority

Aidan Lambe, Director, Professional Standards, Chartered Accountants Ireland

Chair: Martin Nolan, BAFA Audit Group Executive Committee member & Director of
Compliance and Professional Standards at Relate Software

15.15 - 15.30 Coffee break Outside the Purple Hall (Minus one level)

15.30 – 17.00

<p><u>Session 2a: Purple Hall (-1 Level)</u> “Audit Opinions”</p> <p>Auditor, Client, and Investor Consequences of the Enhanced</p>	<p><u>Session 2b: Tory Room (1st Floor)</u> “Risk and Materiality”</p> <p>Resource Allocation and Risk Premium to</p>	<p><u>Session 2c: Valentia Room (1st Floor)</u> “Education, Religion and Fraud”</p>	<p><u>Session 2d: Rathlin Room (1st Floor)</u> “Audit quality, Fees and Specialisation”</p> <p>Clustering in Audit Fees as a (Quality) Signalling Device:</p>
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<p>Auditor's Report <u>Mazen Almulla,</u> <u>Michael E. Bradbury</u> (both from Massey University, NZ)</p> <p>Investors' Response to Auditors' Going Concern Emphasis of Matter: Evidence from a Natural Experiment <u>Jean Bédard</u> (Laval University, Canada) <u>Carl Brousseau</u> (Laval University, Canada) <u>Ann Vanstraelen</u> (Maastricht University, Netherlands)</p> <p>Auditors' Reliance on Trust in Going Concern Assessments: Boon or Bane? <u>Jaehan Ahn</u> (Northeastern University, USA) <u>Herita Akamah</u> (University of Nebraska-Lincoln, USA)</p> <p><i>Chair:</i> Grace Mubako, University of Texas at El Paso, USA</p>	<p>Public versus Private Audit Clients <u>Limei Che</u> (University College of Southeast Norway) <u>Tobias Svanström</u> (Umeå University, Sweden)</p> <p>Coordination Effects on Audit Risk Allocation in Group Audits <u>Erich Pummerer,</u> <u>Marcel Steller</u> (both from University of Innsbruck, Austria)</p> <p>The Effect of Materiality Disclosures on Investors' Decision Making <u>Brant Christensen</u> (University of Missouri-Columbia, USA) <u>Aasmund Eilifsen</u> (Norwegian School of Economics (NHH), Norway) <u>Steve Glover</u> (Brigham Young University, USA) <u>Bill Messier</u> (Norwegian School of Economics (NHH), Norway)</p> <p><i>Chair:</i> Angela Pettinicchio, Bocconi University, Italy</p>	<p>Case Study – Giving Students the Freedom to Fail <u>Danielle McWall</u> (Ulster University, Northern Ireland)</p> <p>Religion and Commercial Misconduct: apparent faith versus actual fraud <u>Roy Chandler</u> (Cardiff University, UK)</p> <p>When Fraud Brainstorming Becomes Dysfunctional <u>Anna M. Rose</u> (Oregon State University, USA) <u>Jacob M. Rose</u> (Oregon State University, USA) <u>Ikseon Suh</u> (University of Nevada Las Vegas, USA) <u>Jay C. Thibodeau</u> (Bentley University, USA)</p> <p><i>Chair:</i> Stephani A. Mason, DePaul</p>	<p>An Empirical Analysis <u>Liesbeth Averhals,</u> <u>Tom Van Caneghem,</u> <u>Marleen Willekens</u> (All from the KU Lueven, Belgium)</p> <p>Effectiveness, Efficiency and Fee Premiums in Audits Led by Industry Specialists <u>Timothy B. Bell,</u> <u>David B. Bryan</u> (Both from the University of North Florida, USA)</p> <p>Higher Quality Audit Offices and Audit Fees <u>Mukesh Garg</u> (Monash University, Australia) <u>Debra Jeter</u> (Vanderbilt University, USA) <u>Dhayani Kirubakaran</u> (Monash University, Australia) <u>Vic Naiker</u> (University of Melbourne, Australia) <u>Eka Nugraha Tan</u> (Monash University, Australia)</p> <p><i>Chair:</i> David Hay University of Auckland, NZ</p>
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17.00 – 17.30 **Purple Hall (Minus one level)**

Keynote speech 2: “Audit’s Existential Crisis”

Richard Murphy, Professor of Practice in International Political Economy, City,
University of London, & Director, Tax Research UK

Chair:

17.30 – 18.00 **Purple Hall (Minus one level)** --- AGM of Auditing Special Interest Group of BAFA
(everyone is welcome)

18.30 – 19.30 **Guided Walking Tour, Dublin City Centre** (starting and ending at the Gresham Hotel)
Please note there is a maximum of 20 participants on the guided walk, so please register your interest on registration at the event.

19.15 **Pre-dinner drinks**, RIU Plaza The Gresham Dublin Hotel (23 O’Connell Street Upper, North City, Dublin, D01 C3W7)

20.00 **Conference Dinner**, RIU Plaza The Gresham Dublin Hotel (23 O’Connell Street Upper, North City, Dublin, D01 C3W7)

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DAY 2 – Friday 25 May 2018

08.00 - 08.15 **Arrival coffee** Outside the Purple Hall (Minus one level)

08.15 - 08.45 Purple Hall (Minus one level)

ICAEW session: **"The Evolving Profession and Firms"**

Martin Martinof, Programme Manager, ICAEW

08.45 - 09.15 Purple Hall (Minus one level)

Keynote speech 3: "The expectation gap – an opportunity for renewal or the death knell of audit"

Jimmy Daboo, Partner, KPMG London

09.15 – 09.45 Purple Hall (Minus one level)

Keynote speech 4: "Corporate Governance Developments: the FRC vision"

Anna Colban, Project Manager, Corporate Governance and Reporting Division, FRC

Chair: *Helen Watson*, BAFA Audit Group Executive Committee member & University of Northumbria, UK

09.45 – 10.00 **Coffee break in** Outside the Purple Hall (Minus one level)

10.00 – 11.30

<p><u>Session 3a: Purple Hall</u> (Minus one level)</p> <p>"Audits in the Public Sector and Financial Industry"</p> <p>The Incremental Effects of Government Audits on Earnings Quality: Evidence from China Central SOEs <i>Yingwen Guo</i> (Nanjing University, China) <i>Phyllis Lai Lan Mo</i> (City University of Hong Kong) <i>Bing Wang</i> (Nanjing University, China) <i>Xiaowen Zhu</i> (Fudan University, China)</p>	<p><u>Session 3b: Tory Room</u> (1st Floor)</p> <p>"Boards, Audit Committees and Internal Audits"</p> <p>Can Increased Auditor Scrutiny Deter R&D Underinvestment? The Importance of Communication with the Board and Consistency with Peer Behavior <i>Jessica Buchanan</i> (Kent State University, USA) <i>Benjamin P. Commerford</i> (University of Kentucky, USA) <i>Elaine (Ying) Wang</i> (University of Massachusetts Amherst, USA)</p> <p>Audit Committee Chairs and the Pursuit of Comfort: A</p>	<p><u>Session 3c: Valentia Room</u> (1st Floor)</p> <p>"Audit Pricing, Production, and Quality"</p> <p>What drives audit pricing across the globe <i>Brigitte Eierle</i> (University of Bamberg, Germany) <i>Sven Hartlieb</i> (University of Bamberg, Germany) <i>David Hay</i> (University of Auckland, NZ) <i>Lasse Niemi</i> (Aalto University, Finland) <i>Hannu Ojala</i> (University of Tampere, Finland)</p> <p>Audit Production with Joint</p>
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<p>What remedies make audits more efficient in the European banking industry? <u>Romain Oberson</u>, <u>Alain Schatt</u> (Both from the University of Lausanne, Switzerland)</p> <p>Empirical research within the financial sector on indices of compliance using ISA auditor reporting characteristics <u>Dries Schockaert</u> (PwC, Belgium)</p> <p><i>Chair: Danielle McWall, Ulster University, Northern Ireland</i></p>	<p>Field Study <u>Clinton Free</u> (UNSW Sydney, Australia) <u>Andrew Trotman</u> (Northeastern University, USA) <u>Ken Trotman</u> (UNSW Sydney, Australia)</p> <p>The Impact of using Internal Audit as Management Training Ground on Audit Quality <u>Grace Mubako</u> (University of Texas at El Paso, USA)</p> <p><i>Chair: Limei Che, University College of Southeast Norway</i></p>	<p>Fixed Costs: Theory and Evidence <u>Tracy Gu</u> (University of Hong Kong) <u>Dan Simunic</u> (University of British Columbia, USA) <u>Mike Stein</u> (Old Dominion University, USA)</p> <p>Are global audit firm networks effective in mitigating quality control deficiencies? <u>Ashna Prasad</u> (Monash University, Australia)</p> <p><i>Chair: Herita Akamah, University of Nebraska-Lincoln, USA</i></p>
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11.30 – 12.00 **Purple Hall (Minus one level)**

ICAS session: “Unlocking the Black Box of Fair Value Measurement for Financial Instruments: The role and Perspectives of Accounting Firm-Employed Specialists”

Stephanie Mason, DePaul University, USA

Chair: Marie Gardner, ICAS Research Director

12.00 - 12.15 **Coffee break** Outside the Purple Hall (Minus one level)

<p><u>Session 4a: Purple Hall (Minus one level)</u> “Audit firm Organisation, Corporate Governance, and Religiosity”</p> <p>Audit Effects of Accounting Firm Organization Levels <u>Mara Cameran</u> (Bocconi University, Italy) <u>Domenico Campa</u> (International University of</p>	<p><u>Session 4b: Tory Room (1st Floor)</u> “(Non)Interactions between audit teams, client directors, and auditors”</p> <p>Colleagues or “Frenemies”? Interactions Between Auditors and Tax Specialists in Audit and Non-Audit Services Contexts <u>Candice T. Hux</u> (Northern Illinois University, USA) <u>Jean C. Bedard</u></p>	<p><u>Session 4c: Valentia Room (1st Floor)</u> “Fraud and Internal Audit”</p> <p>Does Auditor Ratification Matter to Bondholders? Evidence from New Bond Issues <u>Paul Tanyi</u> (UNC Charlotte, USA) <u>May Xiaoyan Bao</u></p>
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<p>Monaco (IUM), Monaco) <u>Jere R. Francis</u> (University of Missouri-Columbia, USA)</p> <p>Theoretical background of the auditor-auditee's relationship in the context of corporate governance - a holistic perspective <u>Adriana Tiron-Tudor</u>, <u>Fülöp Melinda Timea</u>, <u>Măgdaş Nicolae</u> (all from Babeş-Bolyai University, Romania)</p> <p>The Effect of Religiosity – Morality Interaction on the Degree of Auditor Independence: A Cross National Study between Egypt and the UK <u>Diana Mostafa Mohamed</u> (The German University in Cairo, Egypt)</p> <p><i>Chair:</i> Ashna Prasad, Monash University, Australia</p>	<p>(Bentley University, USA) <u>Tracy J. Noga</u> (Bentley University, USA)</p> <p>The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality <u>Jaeyoon Yu</u> (Erasmus University, Netherlands) <u>Byungjin Kwak</u> (KAIST, Korea) <u>Myung Seok Park</u> (Virginia Commonwealth University, USA) <u>Yoonseok Zang</u> (Singapore Management University)</p> <p>Audit Team Distances and Audit Quality Threatening Behaviours <u>Alice Annelin</u> (Umeå University, Sweden) <u>Limei Che</u> (University College of Southeast Norway)</p> <p><i>Chair:</i> Marcel Steller (both at Innsbruck University, Austria)</p>	<p>(University of New Hampshire, USA)</p> <p>Individual characteristics of audit partners in the context of audit switching: Evidence from audit quality and audit fees <u>Alona Kolomiets</u>, <u>Simon Dekeyser</u> (both from KU Leuven, Belgium)</p> <p>Exerting oneself in the market for PIEs? A fresh look at client importance for small and mid-sized auditors <u>Daniel Schaupp</u>, <u>Hansrudi Lenz</u> (both from University of Wuerzburg, Germany)</p> <p><i>Chair:</i> Natalia Kochetova, Saint Mary's University, Canada</p>
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13.45 – 14.15 Purple Hall (Minus one level)

Panel session 4: "Getting Published"

Chris Agoglia, University of Massachusetts Amherst USA & Editor of *Auditing: A Journal of Practice & Theory*

David Hay, University of Auckland NZ & Senior Editor of *Intl Journal of Auditing*

Robert Knechel, University of Florida USA & Editor of *The Accounting Review*

Chair: Jean C. Bedard, Bentley University, USA

Conference closing remarks

14.15 Buffet lunch Outside the Purple Hall (Minus one level)Room

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