

29th AUDIT & ASSURANCE CONFERENCE

Organised by
The Auditing Special Interest Group (ASIG)
of the **British Accounting & Finance Association (BAFA)**
at the Conference Aston, Aston Business School, Birmingham, UK

Conference Programme

DAY 1 – Thursday 23 May 2019

09.30 **Registration/coffee in** Aston Business School (Ground floor)

10.00 - 10.15 Conference Room 1

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

10.15 - 10.45 Conference Room 1

Keynote speech 1: “A fresh look at the value of governance – a review of current and emerging trends and a first insights into research into the impact of governance on corporate value over a 10 year period.”

Simon Lowe, Head of Governance Institute, Grant Thornton London

Dr Nash Matinyarare, Governance Institute, Grant Thornton London

10.45 - 11.45

Panel Session: “Audit reforms in the UK: a way forward”

Antony Carey, Partner, Mazars London

Steve Maslin, Director, Grant Thornton

Tom Barrett, Member of the Brydon Review secretariat

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

11.45 - 12.00 **Coffee break/Networking**

12.00 – 13.30

<p>Session 1a: Conference Room 1</p> <p>“Information credibility and assurance”</p> <p>Can Customized Procedure Descriptions Communicate Information Credibility?</p> <p>Conflicting Nonfinancial Assurance Standards</p> <p><i>Sandra Vera-Muñoz</i> (University of Notre Dame, USA)</p> <p><i>Lisa Milici Gaynor</i> (University of South Florida, USA)</p> <p><i>William R. Kinney, Jr.</i> (University of Texas at Austin, USA)</p> <p>Auditors’ liability, liability insurance, reputation and level of care</p> <p><i>Erich Pummerer</i> <i>Marcel Steller</i></p>	<p>Session 1b: Conference Room 3</p> <p>“Gender, audit pricing and auditor reporting”</p> <p>Does regulating audit pricing enhance audit quality and the timeliness of audit reporting? The Texas experience</p> <p><i>Gopal V. Krishnan</i> (Bentley University, USA)</p> <p><i>Paul Tanyi</i> (University of North Carolina Charlotte, USA)</p> <p>Female Auditor and extended audit reporting: Does gender of the auditor matter?</p> <p><i>Tarek Abdelfattah</i> (University of Portsmouth, UK)</p>
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<p style="text-align: center;">(both from University of Innsbruck, Austria)</p> <p style="text-align: center;">The Impacts of Auditors' Trust in Audit Committee Members on Perceived Audit Quality: Evidence from Hong Kong</p> <p style="text-align: center;"><u>Kwok Yip Cheung</u> (The Open University of Hong Kong, Hong Kong)</p> <p style="text-align: center;"><u>Ismail Adelopo</u> (University of the West of England, UK)</p> <p>Chair: David Lont, University of Otago, New Zealand</p>	<p style="text-align: center;"><u>Ahmed A. Elamer</u> (University of Bradford, UK)</p> <p style="text-align: center;"><u>Mohamed Elmahgoub</u> (Birmingham City University, UK)</p> <p style="text-align: center;">The Effect of Audit Report Specificity Regarding Critical Audit Matters</p> <p style="text-align: center;"><u>Peter Kipp</u> (University of North Texas, USA)</p> <p style="text-align: center;"><u>Lisa Milici Gaynor</u> (University of South Florida, USA)</p> <p>Chair: Limei Che, University College of Southeast Norway</p>
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13.30 - 14.30 Buffet lunch

14.30 – 15.00 Conference Room 1

Keynote speech 2: "Audit reforms in the UK, a personal note"

James Peterson, Commentator and blogger, former Arthur Andersen

15.00 - 15.30 Conference Room 1

Keynote speech 3: " Key Audit Matters in Banks: an Accountancy Europe project"

Hilde Blomme, Accountancy Europe, Deputy CEO

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

15.30 - 15.45 Coffee break/Networking

15.45 – 17.15

<p style="text-align: center;"><u>Session 2a: Conference Room 1</u> "The audit profession and joint audits"</p> <p style="text-align: center;">Auditing in the Public Interest: Reforming the Profession while Building on the Strengths of the Existing Accounting Firms</p> <p style="text-align: center;"><u>Herman van Brenk</u> <u>Remko Renes</u> (both from Nyenrode Business University, The Netherlands)</p> <p style="text-align: center;"><u>Gregory Trompeter</u> (University of Central Florida, USA)</p> <p style="text-align: center;">Toward Occupational Closure: A Study of Professionalism and Its Implications among</p>	<p style="text-align: center;"><u>Session 2b: Conference Room 3</u> "Audit partner related research"</p> <p style="text-align: center;">CFO and Audit Partner power: impact on audit fees and earnings quality</p> <p style="text-align: center;"><u>Angela Pettinicchio</u>, <u>Mara Cameran</u>, <u>Gabriel Pundrich</u> (all from Bocconi University, Italy)</p> <p style="text-align: center;">Does Partner Public Company Auditing Experience Affect the Audit Outcomes of Nonprofit Clients?</p> <p style="text-align: center;"><u>Aleksandra B. Zimmerman</u></p>
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<p>Valuation Service Providers <u>Dereck Barr-Pulliam</u> (University of Wisconsin-Madison, USA) <u>Stephani A. Mason</u> (DePaul University, USA) Keri-Ann Sanderson (Bentley University, USA)</p> <p>Are four eyes better than two? An examination of recent empirical evidence on the evidence of the impact of joint audits <u>Javed Siddiqui</u> <u>Chris Humphrey</u> (both from the University of Manchester, UK)</p> <p><i>Chair:</i> Christophe Van Linden, Illinois State University, USA</p>	<p>(Northern Illinois University, USA) <u>Colleen M. Boland</u> (University of Wisconsin-Milwaukee, USA) <u>Stefanie L. Tate</u> (University of Massachusetts Lowell, USA)</p> <p>Partner Cultural Background <u>Jaehan Ahn</u> (Northeastern University, USA) <u>Jaeyoon Yu</u> (Erasmus University, The Netherlands)</p> <p><i>Chair:</i> Scott E. Seavey, Florida Atlantic University, USA</p>
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17.15 – 17.45 [Conference Room 1](#)

Keynote speech 4: "Audit Developments in the UK: the FRC view "

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

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

17.45 – 18.00 [Conference Room 1](#)

AGM of Auditing Special Interest Group of BAFA

(everyone is welcome)

19.15 **Pre-dinner drinks (cash bar)**, Aston Villa Football Stadium

20.00 **Conference Dinner**, Aston Villa Football Stadium

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Conference Programme

DAY 2 – Friday 24 May 2019

08.00 - 08.15 **Arrival coffee**

08.15 - 09.45

<u>Session 3a: Conference Room 1</u> “Fraud and Auditor Reputation”	<u>Session 3b: Conference Room 3</u> “Auditor Reporting and Audit Production”
<p>Artificial Intelligence Algorithmic Approach in Enhancing Auditors’ Fraud Risk Assessment <i>Waymond Rodgers</i> (University of Texas, El Paso, USA/ University of Hull, UK) <i>Badriya Al Shammakhi</i> (Higher College of Technology, Oman)</p> <p>Fraud-perception, superegos, and cultural spread of unethical behaviour: theory and evidence from Enron <i>Richard Fairchild</i> (University of Bath, UK) <i>Oliver Marnet</i> (Southampton Business School, UK)</p> <p>The importance of reputation in the auditing of companies: A game theory analysis <i>Xeni Dassiou</i> <i>Dionysius Glycopantis</i> (both from City University of London, UK)</p> <p><i>Chair: Marcel Steller, University of Innsbruck, Austria</i></p>	<p>Institutional Investor Trading Around Auditor’s Going Concern Modified Opinions: An Analysis of Mutual Funds and Pension Funds <i>Marshall A. Geiger</i> (University of Richmond, USA) <i>Abdullah Kumas</i> (University of Richmond, USA) <i>Sami Keskek</i> (Florida State University, USA)</p> <p>Extended Audit Reporting and Audit Quality: Evidence from Goodwill Impairment <i>Mohamed Elmahgoub</i> (Birmingham City University, UK) <i>Julia Smith</i> (University of Strathclyde, UK)</p> <p>Industry Specialist Audit Teams and Audit Production <i>Steven F. Cahan</i> (University of Auckland, New Zealand) <i>Limei Che</i> (University of South-Eastern, Norway) <i>Tobias Svanström</i> (BI Norwegian Business School, Norway)</p> <p><i>Chair: Paul Tanyi, University of North Carolina Charlotte, USA</i></p>

09.45 – 10.15 **Conference Room 1**

Keynote speech 5: “Update on the work of the Int’l Ethics Standard Board for Accountants (IESBA)”

James Barbour, ICAS Director, Policy Leadership & Technical Adviser to the CCAB
Board member on IESBA

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10.15 – 10.45 **Conference Room 1**

ICAS session: “The ICAS response to the UK reviews on audit”

James Barbour, ICAS Director, Policy Leadership

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

10.45 – 11.00 **Coffee break/Networking**

11.00 – 12.15 **Conference Room 1**

ICAEW session: “Current challenges to the audit profession: the ICAEW work and the perspective of academic research”

Alison Dundjerovic, ICAEW

Martin Martinof, Programme Manager, ICAEW

12.15 – 13.45

<p>Session 4a: Conference Room 1 “Audit Quality” Auditor Expertise for Client Complexity and Audit Quality <i>Bo Gao</i> (University of Nebraska – Lincoln, USA) <i>Scott E. Seavey</i> (Florida Atlantic University, USA)</p> <p>Alternative Agency Relationships for Offshore Audits and Audit Quality: Evidence from U.S.-listed Foreign Companies <i>K. Hung Chan</i> (Caritas Institute of Higher Education, Hong Kong) <i>Yingwen Guo</i> (Nanjing University, China) <i>Phyllis Lai Lan Mo</i> (City University of Hong Kong)</p> <p>Resource Availability and Office Audit Quality <i>Albert L. Nagy</i> (John Carroll University, USA) <i>Matthew G. Sherwood</i> (University of Massachusetts, Amherst, USA) <i>Aleksandra B. Zimmerman</i> (Northern Illinois University, USA)</p> <p>Chair: Angela Pettinicchio, Bocconi University,</p>	<p>Session 4b: Conference Room 3 “Audit Standardisation, Voluntary Audits, and Internal Information” The standardisation of audit <i>Helen Watson, Philip Shrives, Karim Sorour</i> (all from the Northumbria University, UK)</p> <p>Does a change in voluntary audit status influence credit scores? An agency cost perspective <i>David Lont</i> (University of Otago, New Zealand) <i>Thomas Scott</i> (Auckland University of Technology, New Zealand)</p> <p>Auditor Alignment and the Internal Information Environment <i>Eva Labro</i> (University of North Carolina, USA) <i>Caspar David Peter</i> (Erasmus University, Netherlands) <i>Jochen Pierk</i> (Erasmus University, Netherlands) <i>Christophe Van Linden</i> (Illinois State University, USA)</p>
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Italy	<i>Chair:</i> Stephani A. Mason, DePaul University, USA
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13.45 – 14.15 [Conference Room 1](#)

Keynote speech 4: “Audit Reforms – Can the audit market be challenged?”

Dr Matt Stroh, Director of Audit, Grant Thornton

Chair: *Steve Maslin*, Director, Grant Thornton

14.00 – 14.10 [Conference closing remarks](#)

14.10 **Buffet lunch**

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