

27th AUDIT & ASSURANCE CONFERENCE

Organised by
The Auditing Special Interest Group (ASIG)
of the **British Accounting & Finance Association (BAFA)**
at the America Square Conference Centre, London, UK

Conference Programme

DAY 1 – Thursday 4 May 2017

09.30 **Registration/coffee in Cornhill room**

10.00 - 10.15 **Ludgate Room**

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

10.15 - 10.45 **Ludgate Room**

Keynote speech 1: “Is confidence in UK audit justified?”

Melanie McLaren, Executive Director, Audit and Actuarial Regulation, FRC

10.45 - 11.15 **Ludgate Room**

Keynote speech 2: “Grant Thornton FTSE 350 Governance Research”

Dr Scarlett Brown, Senior Governance Analyst, Governance Institute, Grant Thornton

Chair: Martin Nolan, BAFA Audit Group Executive Committee member & University of Tallaght Dublin, Ireland

11.15 – 11.30 **Coffee break in Cornhill room**

11.30 – 13.00

<p><u>Session 1a: Ludgate Room</u> “Topics in Qualitative Research in Auditing”</p> <p>Conflicting institutional logics: a small and medium-sized audit firm perspective <i>Carla Coetzee</i> (University of Pretoria, South Africa)</p> <p>Revenue Recognition: Issues and Pitfalls – a Scottish Case Study <i>Roy Chandler</i> (Cardiff University, UK) <i>David Gwilliam</i> (deceased, former University of Exeter) <i>Oliver Marnet</i> (University of Southampton) <i>Kevin McMeeking</i> University of Exeter)</p> <p>Case study research in Auditing: A Review and Evaluation <i>Daniela Schober</i> (Johannes Kepler University Linz, Austria)</p>	<p><u>Session 1b: Fleet Room</u> “Audit quality 1 and EU Mandatory Rotation”</p> <p>Audit Firm Office Consulting Service Focus and Engagement Audit Quality <i>Albert L. Nagy</i> (John Carroll University, USA) <i>Matthew G. Sberwood</i> (University of Massachusetts, Amherst, USA) <i>Aleksandra B. Zimmerman</i> (Northern Illinois University, USA)</p> <p>The Audit Quality Bonus: A Carrot for Auditors With Low Drive but a Stick for Auditors With High Drive <i>Herman van Breuk</i> (Nyenrode Business University, Netherlands)</p> <p>Mandatory Audit Firm Rotation and the Dynamics of the Audit Market <i>Christopher Bleibtreu</i> (University of Konstanz, Germany)</p>
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<p><u>Emald Aschauer</u> (Johannes Kepler University Linz, Austria)</p> <p>Chair: Helen Watson, BAFA Audit Group Executive Committee member & University of Northumbria, UK</p>	<p>Chair: Stephani A. Mason, DePaul University, USA</p>
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13.00 –13.30 **Ludgate Room**

Keynote speech 3: “The power of one – ICAS’s ethics and integrity campaign and the link to audit”

James Barbour, Director, Policy Leadership, ICAS

Chair: Amy Hutchinson, Head of Research, ICAS

13.30 - 14.15 **Buffet lunch in Cornhill room**

14.15 – 15.15

<p><u>Session 2a: Ludgate Room</u> “The educational background of auditors”</p> <p>Social mobility in the UK auditing profession: A comparison of deprivation and social class backgrounds of recently qualified accountants at Big 4 and non-Big 4 firms <i>Catriona Paisey</i> (University of Glasgow, UK) <i>Nick Paisey</i> (Heriot-Watt University, UK) <i>Heather Tarbert</i> (University of the West of Scotland, UK) <i>Betty (H.T.) Wu</i> (University of Glasgow, UK)</p> <p>Does Accounting Education add Value in Auditing? Evidence from the UK <i>Jenny Chu</i> (University of Cambridge, UK) <i>Annita Florou</i> (King’s College London, UK) <i>Peter F. Pope</i> (London School of Economics and Political Sciences, UK)</p> <p>Chair: Kirsty Munro, BAFA Audit Group Executive Committee member & University of Northumbria, UK</p>	<p><u>Session 2b: Fleet Room</u> “Audit Team Stress and Materiality Decisions”</p> <p>The Triggers and Consequences of Stress in an Audit Team <i>Alice Annelin</i> <i>Tobias Svanström</i> (both at Umeå School of business and Economics, Sweden)</p> <p>Audit Partners’ Experiences with Detected Misstatements and Materiality <i>William F. Messier, Jr.</i> (University of Nevada, USA) <i>Aasmund Eilifsen</i> (NHH Norwegian School of Economics, Norway) <i>Natalia Kochetova-Kozłowski</i> (Saint Mary’s University, Canada)</p> <p>Chair: Gerrit Sarens, Louvain School of Management, Belgium</p>
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Conference Programme

DAY 2 – Friday 5 May 2017

08.15 - 08.30 **Arrival coffee** in Cornhill room

08.30 - 09.30 **Ludgate Room**

Session 4: ICAEW session: **“Where next for audit research: the firm, the professional and the services of the future”**

Chair: Martin Martinof, Programme Manager, ICAEW

09.30 – 11.00

15.15 – 16.15

<p style="text-align: center;"><u>Session 3a: Ludgate Room</u> “Audit Pricing and Quality”</p> <p>The impact of IFRS adoption and IFRS renouncement on audit fees: the case of Switzerland <u>Bernard Raaffaourmier</u> (GSEM – University of Geneva, Switzerland) <u>Alain Schatt</u> (HEC Lausanne – University of Lausanne, Switzerland)</p> <p>Factors Affecting External Audit Quality: The Case of Listed Companies in Saudi Arabia <u>Rasha Fallatah</u> <u>Oliver Marnet</u> <u>John Malagila</u> (all at University of Southampton, UK)</p> <p>Chair: Marshall A. Geiger, University of Richmond, USA</p>	<p style="text-align: center;"><u>Session 3b: Fleet Room</u> “Internal Audit Attributes”</p> <p>Correlates of Internal Audit Function Maturity <u>Gerrit Sarens</u> (Louvain School of Management, Belgium)</p> <p>Acritical friend? The role of internal audit in the local authority risk management function <u>Siobhan J White</u> (Glasgow School for Business and Society, Glasgow Caledonian University, UK)</p> <p>Chair: Natalia Kochetova-Kozloski, Saint Mary’s University, Canada</p>
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16.15 - 16.30 **Coffee break** in Cornhill room

16.30 – 17.30 **Ludgate Room**

Panel Session 1, ICAS Session : **“A Conversation with Audit Committee Members”**

Andrew Dougal, Non-Executive Director, Carillion PLC

Isobel Sharp, Non-Executive Director, IMI

James Baird, Partner, Deloitte

Chair: Anne Adrain, Head of Sustainability & Assurance, ICAS

17.30 – 18.00 **Ludgate Room** --- AGM of Auditing Special Interest Group of BAFA (everyone is welcome)

19.00 Departure from the conference venue. We will walk to the restaurant, it is a 15-minute walk.

19.15 Pre-dinner drinks, Jamie’s restaurant

20.00 Conference Dinner, Jamie’s restaurant, Mezzanine level

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<p style="text-align: center;"><u>Session 5a: Ludgate Room</u> “Audit Quality 2”</p> <p>The Effect of Auditor Fair Value Expertise on Managerial Discretion over Financial Reporting <u>Dereck Barr-Pulliam</u> (University of Wisconsin-Madison, USA) <u>Stephani A. Mason</u> (Depaul University, USA) <u>Helen L. Brown-Liburd</u> (Rutgers, The State University of New Jersey)</p> <p>Abnormal Audit Fees and Accounting Quality <u>Jeff Coulton</u> (UNSW Business School UNSW, Australia) <u>Gilad Lijne</u> (University of Exeter Business School, UK) <u>Angela Pettiniichio</u> (Bocconi University, Italy) <u>Stephen Taylor</u> (UTS Business School University of Technology Sydney, Australia)</p> <p>Auditing, Audit Oversight and Financial Reporting Enforcement</p>	<p style="text-align: center;"><u>Session 5b: Walbrook Room</u> “Auditor Reporting”</p> <p>A study of auditor independence, non-audit fees and reporting decisions: Evidence from U.K. public and private markets <u>Marshall A. Geiger</u> <u>Joyce van der Laan Smith</u> (University of Richmond, USA)</p> <p>The Effect of Related-Party M&A Transactions on Auditor Reporting Conservatism: Evidence from China <u>Phyllis Lai-lan Mo</u> (City University of Hong Kong) <u>Michelle Miao He</u> (City University of Hong Kong)</p> <p>The effect of accounting and auditing standards on auditor-client negotiation outcomes: The case of going concern disclosures <u>Jean Bédard</u> (Laval University, Canada)</p>	<p style="text-align: center;"><u>Session 5c: Fleet Room</u> “Big Data and Audit Quality: Auditor’s Report, Institutional Investors ”</p> <p>Audit quality and international harmonization of the auditor’s report <u>Dries Schockaert</u> (PwC, Director)</p> <p>Do Audit Quality factors matter to Institutional Investors? <u>Sonia Brandon</u> (University of Portsmouth, UK) <u>Tony Hines</u> (University of Portsmouth, UK)</p> <p>A practitioner’s perspective of the impact of big data within the forensic accounting arena <u>Wendy Mason Burdon</u> and <u>Kirsty Munro</u> (both from University of</p>
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<p><u>Erich Pummerer</u> and <u>Marcel Steller</u> (both at Innsbruck University, Austria)</p> <p>Chair: Ann Gaeremynck (KU Leuven, Belgium)</p>	<p><u>Carl Brousseau</u> (Laval University, Canada) <u>Ann Vanstraelen</u> (Maastricht University, Netherlands)</p> <p>Chair: Annita Florou, King's College London, UK</p>	<p>Northumbria, UK)</p> <p>Chair: Oliver Marnet, BAFA Audit Group Executive Committee member & University of Southampton, UK</p>
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11.00 - 11.15 Coffee break in Cornhill room

11.15 - 12.15 Ludgate Room

Panel Session 2 : **"The role of Auditors in Measuring, Reporting and Assuring Corporate Culture"**

Simon Lowe, Head of Grant Thornton's Governance Institute
Gilly Lord, Partner and Head of Regulatory Affairs, PwC UK LLP
Andrew Hobbs, Partner, Corporate Governance & Public Policy, EY UK
Rev Andrew Baughen, St Paul's Clerkenwell
David Hatherly, Emeritus Professor, University of Edinburgh

Chair: Steve Maslin, Partner, Grant Thornton UK LLP

12.15 – 13.15

<p><u>Session 6a continues: Ludgate Room</u> "Assurance"</p> <p>Improving Multidisciplinary Assurance Team Performance through Training Interventions <u>Tri Ramaraya Koroy</u> (STIE Nasional Banjarmasin, Indonesia) <u>Wendy J. Green</u> (UNSW Australia UNSW Business School School of Accounting Sydney, Australia)</p> <p>The Impact of CSR Assurance and Explicit Assessment on Investor Valuation Judgments <u>Hien Hoang</u> (UNSW, Australia)</p>	<p><u>Session 6b continues: Walbrook Room</u> "Audit Committees and Bundled Services"</p> <p>Why the Status Quo? The importance of the Nominating Committee, Board of Directors, and the CEO to New Audit Committee Appointment <u>Paul Tanyi</u> (University of North Carolina Charlotte, USA) <u>Meghna Singbvi</u> (Loyola Marymount University, Los Angeles, USA)</p> <p>Bundling of audit and non-audit services as an entry barrier <u>Jeroen Vander Cruyssen</u> (KU Leuven, Belgium) <u>Ann Gaeremynck</u> (KU Leuven, Belgium)</p>	<p><u>Session 6c continues: Fleet Room</u> "Fraud and Internal Audit"</p> <p>The Occurrence of Fraud Under Changing Economic Conditions <u>Brian Patrick Green</u> (University of Michigan-Dearborn, USA) <u>Lee Redding</u> (University of Michigan-Dearborn, USA)</p> <p>The Influence of the Boundary Span on the Ethical Pathways of the Chief Audit Executive <u>Salem AlFayf</u></p>
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<p><u>Roger Simnett</u> (UNSW, Australia) <u>Ken T. Trotman</u> (UNSW, Australia)</p> <p>Chair: Wendy Mason Burdon, University of Northumbria, UK</p>	<p><u>W. Robert Knechel</u> (University of Florida, USA) <u>Marleen Willekens</u> (KU Leuven, Belgium)</p> <p>Chair: Marcel Steller (both at Innsbruck University, Austria)</p>	<p><u>Waymond Rodgers</u> (both at University of Hull, UK)</p> <p>Chair: Siobhan J. White, Glasgow Caledonian University, UK</p>
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13.15 – 14.15 Ludgate Room

Panel Session 3: FRC session **"Data Analytics"**

Ms Julia Walsh, IT Inspector, Audit Quality Review team, FRC
Prof Miklos Vasarhelyi, KPMG Distinguished Professor of Accounting Information Systems and Director of Rutgers Accounting Research Center and Continuous Auditing & Reporting Lab (CAR Lab), Rutgers Business School, The State University of New Jersey
Mr Henry Irving, Head of the Audit Faculty, ICAEW
Ms Sue Almond, Partner, Head of Audit and Assurance, Grant Thornton UK LLP

Chair:

Conference closing remarks

14.15 Buffet lunch in Cornhill room

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