**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 – Ilias 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

<table>
<thead>
<tr>
<th>Session 1a: Ludgate Room</th>
<th>Session 1b: Fleet Room</th>
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<tbody>
<tr>
<td>“Topics in Qualitative Research in Auditing”</td>
<td>“Audit quality 1 and EU Mandatory Rotation”</td>
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<td>Conflicting institutional logics: a small and medium-sized audit firm perspective</td>
<td>Audit Firm Office Consulting Service Focus and Engagement Audit Quality</td>
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<td>Carla Centro (University of Pretoria, South Africa)</td>
<td>Albert L. Nary (John Carroll University, USA)</td>
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<td>Revenue Recognition: Issues and Pitfalls – a Scottish Case Study</td>
<td>Matthew G. Sherwood (University of Massachusetts, Amherst, USA)</td>
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<td>Roy Chandler (Cardiff University, UK)</td>
<td>Alexandra B. Zimmerman (Northern Illinois University, USA)</td>
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<td>Oliver Marnet (deceased, former University of Exeter)</td>
<td>The Audit Quality Bonus: A Carrot for Auditors With Low Drive but a Stick for Auditors With High Drive</td>
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<td>Kevin McKeown (University of Exeter)</td>
<td>Herman van Bruyn (Eyre &amp; Business University, Netherlands)</td>
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<td>Case study research in Auditing: A Review and Evaluation</td>
<td>Mandatory Audit Firm Rotation and the Dynamics of the Audit Market</td>
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<td>Daniele Schuler (Johannes Kepler University Linz, Austria)</td>
<td>Christopher Blödow (University of Kassel, Germany)</td>
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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

<table>
<thead>
<tr>
<th>Session 2a: Ludgate Room</th>
<th>Session 2b: Fleet Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>“The educational background of auditors”</td>
<td>“Audit Team Stress and Materiality Decisions”</td>
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<td>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</td>
<td>The Triggers and Consequences of Stress in an Audit Team</td>
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<td>Craig Duncanson (University of Glasgow, UK)</td>
<td>Alice Ameln (both at Umeå School of Business and Economics, Sweden)</td>
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<td>Nick Paisey (Henshaw Watt University, UK)</td>
<td>Helene Svendsen (Nyenrode Business University, Netherlands)</td>
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<td>Annie Fors (University of the West of Scotland, UK)</td>
<td>Auditors’ Experiences with Detected Misstatements and Materiality</td>
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<td>Betty (H.U.) Wi (University of Glasgow, UK)</td>
<td>William F. Muehl, Jr. (University of Nevada, USA)</td>
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<td>Does Accounting Education add Value in Auditing? Evidence from the UK</td>
<td>Aasmund Eidem (NTNU Norwegian School of Economics, Norway)</td>
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<td>Jenny Clay (University of Cambridge, UK)</td>
<td>Natalie Kuchter-Kazéds (Saint Mary’s University, Canada)</td>
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<td>Anna Strøm (King’s College London, UK)</td>
<td>Chair: Kirsty Munro, BAFA Audit Group Executive Committee member &amp; University of Northumbria, UK</td>
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<tr>
<td>Peter F. Page (London School of Economics and Political Sciences, UK)</td>
<td>Chair: Gerrit Sarens, Louvain School of Management, Belgium</td>
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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

15.15 – 16.15
Session 3a: Ludgate Room
“Audit Pricing and Quality”
The impact of IFRS adoption and IFRS renouncement on audit fees: the case of Switzerland
Bernard Ragotzki
(OSEM – University of Geneva, Switzerland)
Alain Schott
(HEC Lausanne – University of Lausanne, Switzerland)

Factors Affecting External Audit Quality: The Case of Listed Companies in Saudi Arabia
Rashid Falailath
Oliver Marson
John Malagila
(all at University of Southampton, UK)
Chair: Marshall A. Geiger, University of Richmond, USA

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”
Audrie Dengel, Non-Executive Director, Carrillon PLC
Isabel 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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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 Martin, Programme Manager, ICAEW

09.30 – 11.00

Session 5a: Ludgate Room
“Internal Audit Attributes”
Correlates of Internal Audit Function Maturity
Cormac Sweeney
(Loughry School of Management, Belgium)

Acrical friend? The role of internal audit in the local authority risk management function
Shihua J White
(Glasgow School of Business and Society, Glasgow Caledonian University, UK)
Chair: Natalia Kochetova-Kozloski, Saint Mary’s University, Canada

11.00 – 11.30 Coffee break in Cornhill room

11.30 – 12.30 Ludgate Room
Panel Sessions 2 & 3: "A Conversation with Audit Committee Members"

16.15 – 17.30 Ludgate Room
Panel Session 2, ICAS Session: “A Conversation with Audit Committee Members”

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Chair: Erich Pummerer
(both at Innsbruck University, Austria)

Northumbria, UK)

Chair: Oliver Marnet,
BAFA Audit Group Executive Committee
member & University of Southampton, UK

94x763 (both at University of
Caledonian University, UK)

Chair: Andrew Trew
(both at Innsbruck University,
Austria)

Chair: Roger Simnett
(Laval University, Canada)

Chair: Marcel Steller
(both at Innsbruck University,
Austria)

Chair: Siobhan J.
Marnet, Netherlands

Chair: Wendy Mason
University of
Northumbria, UK

Chair: Mark T. Trotman
(KU Leuven, Belgium)

Chair: Waymond Rodgers
(both at University of Hull, UK)

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

Chair: Steve Maslin, Partner, Grant Thornton UK LLP

12.15 – 13.15
Session 6a continues: Ludgate Room
“Assurance”

Improving Multidisciplinary Assurance Team Performance through Training Interventions
Tri Ramaraya Koroy (STIE Nasional Banjarmasin, Indonesia)
Wendy J. Green (UNSW Australia)
UNSW Business School
School of Accounting
Sydney, Australia

The Impact of CSR Assurance and Explicit Assessment on Investor Valuation Judgments
Hins Huong (UNSW, Australia)

Session 6b continues: Walbrook Room
“Audit Committees and Bundled Services”

Why the Status Quo? The importance of the Nominating Committee, Board of Directors, and the CEO to New Audit Committee Appointment
Paul Tanyi (University of North Carolina Charlotte, USA)
Mehsho Sangles (Loyola Marymount University, Los Angeles, USA)

Bundling of audit and non-audit services as an entry barrier
Jeroen Vander Cruyssen (KU Leuven, Belgium)
Ann Gaeremynck (KU Leuven, Belgium)

Session 6c continues: Fleet Room
“Fraud and Internal Audit”

The Occurrence of Fraud Under Changing Economic Conditions
Brian Patrick Green (University of Michigan- Dearborn, USA)
Liz Redding (University of Michigan- Dearborn, USA)

The Influence of the Boundary Span on the Ethical Pathways of the Chief Audit Executive
Salma Al Faiy

Conference closing remarks

14.15 Buffet lunch in Cornhill room

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