

# 2021 EARNet Virtual PhD Workshop

## Thursday September 9, 2021

### Workshop Program

*Note: All time indications are CEST.*

<b>13.00 - 13.10</b>	
<b>WELCOME AND INTRODUCTION</b>	
By Anna Gold (Workshop Chair)	
<b>13.10 - 14.00</b>	
<b>PLENARY FULL PAPER SESSION [Session 1]</b>	
Moderator: Anna Gold	
<b>Breakout Room A</b>	
1.1. <i>Audit Firm Culture, Audit Quality and Office Growth: Multi-method Evidence</i>	
<b>PhD Student:</b> Tjibbe Bosman, Universiteit van Amsterdam	
<b>Discussant:</b> Kris Hardies	
1.2. <i>Is Bigger Better? The Influence of Partner Narcissism on Audit Quality in a Private Firm Dominated Market</i>	
<b>PhD Student:</b> Linde Kerckhofs, Vrije Universiteit Brussel	
<b>Discussant:</b> Robert Knechel	
<b>14.00-14.10</b>	Break
<b>14.10 - 15.25</b>	
<b>PARALLEL FULL PAPER SESSIONS [Sessions 2A and 2B]</b>	
<b>Session 2A</b>	
<b>Moderator:</b>	Marleen Willekens
<b>Breakout Room A</b>	
2A.1. <i>Is tax risk a critical audit matter for the auditor's liability? The US evidence on the associations between tax risk, critical audit matters, and audit fees</i>	
<b>PhD Student:</b> Ali Nickpour, Aalto University	
<b>Discussant:</b> Jere Francis	
2A.2. <i>Network Structure and Auditor Compensation: Evidence from a Bipartite Network</i>	
<b>PhD Student:</b> Deju (James) Zhang, University of Groningen	
<b>Discussant:</b> Monika Causholli	
2A.3. <i>Do audit partners learn from the bankruptcy of their clients?</i>	
<b>PhD Student:</b> Liwei Zhu, Stockholm School of Economics	
<b>Discussant:</b> Linda Myers	
<b>Session 2B</b>	
<b>Moderator:</b>	Kris Hardies
<b>Breakout Room B</b>	
2B.1. <i>The imitation behaviors of junior auditors: Does it enhance or hamper audit quality?</i>	
<b>PhD Student:</b> Viola Darmawan, KU Leuven	
<b>Discussant:</b> Justin Leiby	
2B.2. <i>Psychological Distance and Auditor Classification of Internal Control Deficiencies</i>	
<b>PhD Student:</b> Scott Jackson, University of Massachusetts Amherst	
<b>Discussant:</b> Anna Gold	

2B.3. <i>A field study on the practice of root cause analyses at a Big 4 audit firm</i> <b>PhD Student:</b> Wendy Groot, Vrije Universiteit Amsterdam <b>Discussant:</b> Andrew Trotman	
<b>15.25-15.35</b>	Break
<b>15.35-16.50</b> <b>PARALLEL FULL PAPER SESSIONS [Sessions 3A and 3B]</b>	
<b>Session 3A</b> <b>Moderator:</b> Jere Francis <b>Breakout Room A</b>	
3A.1. <i>The effect of audit partners' workload compression on audit quality across Europe</i> <b>PhD Student:</b> Qing Lio, Aarhus University <b>Discussant:</b> Monika Causholli	
3A.2. <i>The Impact of Joint Risk Disclosure on Auditor Liability: Evidence from China</i> <b>PhD Student:</b> Jiahe Liu, Louisiana State University <b>Discussant:</b> Kris Hardies	
3A.3. <i>Competitiveness of Audit Firms in a Mandatory Rotation Setting: Cross Country Evidence from European Union Countries</i> <b>PhD Student:</b> Ditmir Sufaj, KU Leuven <b>Discussant:</b> Linda Myers	
<b>Session 3B</b> <b>Moderator:</b> Robert Knechel <b>Breakout Room B</b>	
3B.1. <i>Is Assurance on Risk Management Systems Relevant for Bankers' Decisions?</i> <b>PhD Student:</b> Kevin Gauch, Technical University of Darmstadt <b>Discussant:</b> Anna Gold	
3B.2. <i>The Effect of Intuitive and Deliberative Information Processing on Auditors' JDM in High and Low Risk Setting</i> <b>PhD Student:</b> Edwin Hummel, Radboud University Nijmegen <b>Discussant:</b> Justin Leiby	
3B.3. <i>The Effects of Conscientiousness on Employees' Compliance with the Internal Control System: The Moderating Role of COVID-19 and Continuous Auditing</i> <b>PhD Student:</b> Vanessa Kasper Lopez, University of Duisburg-Essen <b>Discussant:</b> Andrew Trotman	
<b>16.50-17.00</b>	Break
<b>17.00-18.00</b> <b>PARALLEL PROPOSAL SESSIONS [Sessions 4A, 4B, 4C]</b>	
<b>Session 4A</b> <b>Moderator:</b> Monika Causholli <b>Breakout Room A</b>	
4A.1. <i>Intra-Firm Audit Quality Variation- Empirical Evidence from Europe</i> <b>PhD Student:</b> Maysam Ayoub, Universiteit Antwerpen <b>Discussant:</b> Jere Francis	
4A.2. <i>Industry Concentration and Diversity within a Client Portfolio: An Individual Auditor level analysis</i> <b>PhD Student:</b> Jenni Jääskö, University of Oulu <b>Discussant:</b> Monika Causholli	

4A.3. <i>Policy Uncertainty, Client Bargaining Power and Audit Outcomes</i> <b>PhD Student:</b> Arpine Maghakyan, Aalto University <b>Discussant:</b> Linda Myers	
4A.4. <i>The effect of value dissimilarity in audit teams on audit quality: the moderating role of time budget pressure</i> <b>PhD Student:</b> Ellen Verhulst, Universiteit Hasselt <b>Discussant:</b> Justin Leiby	
<b>Session 4B</b>	
<b>Moderator:</b>	Anna Gold
<b>Breakout Room B</b>	
4B.1. <i>Drivers of Audit Quality at the Audit Partner Level</i> <b>PhD Student:</b> Paul Masereel, Maastricht University <b>Discussant:</b> Robert Knechel	
4B.2. <i>The informative value of the auditor's commentary on going concern</i> <b>PhD Student:</b> Benjamin Kinnart, Vrije Universiteit Brussel <b>Discussant:</b> Marleen Willekens	
4B.3. <i>The Effect of Engagement Team Disruption and The Mitigating Effect of Client-Specific Knowledge Transfer on Audit Quality</i> <b>PhD Student:</b> Ivan Hagenbeek, Vrije Universiteit Amsterdam <b>Discussant:</b> Robert Knechel	
4B.4. <i>What influence the Key Audit Matters Disclosure and Relevance?</i> <b>PhD Student:</b> Teodora Porumbacean, Babeş-Bolyai University <b>Discussant:</b> Marleen Willekens	
<b>Session 4C</b>	
<b>Moderator:</b>	Andrew Trotman
<b>Breakout Room C</b>	
4C.1. <i>Exploring the practical and institutional challenges of implementing Big Data Analytics in Auditing</i> <b>PhD Student:</b> Andrea Crean, NUI Galway <b>Discussant:</b> Andrew Trotman	
4C.2. <i>Virtual audit teamwork - Working, learning, and delivering high audit quality virtually</i> <b>PhD Student:</b> Iver Wiertz, Maastricht University <b>Discussant:</b> Kris Hardies	
4C.3. <i>Disidentification and leaving external auditing: a continuous quest for recognition and the recognizable self</i> <b>PhD Student:</b> Edwige Nortier, Université Paris Dauphine <b>Discussant:</b> Andrew Trotman	
<b>18.00-19.00</b>	Break
<b>19.00-20.30</b>	
<b>PLENARY PANEL SESSION, Q&amp;A, AND CLOSING</b>	
<b>Breakout Room A</b>	
<p>The PhD Faculty will share insights on the following topics, ranked by this year's participants as most interesting:</p> <ol style="list-style-type: none"> <li>1. How to develop (good) research ideas</li> <li>2. How research topics/approaches evolve over time</li> <li>3. How to be a good reviewer/discussant</li> </ol> <p><i>If time allows, we will also address the following topics:</i></p> <ol style="list-style-type: none"> <li>4. Research visits and conferences (impact of Corona?)</li> </ol>	

5. How to be a good coauthor
6. How to prepare for the promotion and tenure process (pipeline & visibility)

Students are encouraged to ask questions during the panel session.

**20.30 AND ONWARDS**

**Optional Mingling at [wonder.me](https://wonder.me)**

For any questions, please send an e-mail to [anna.gold@vu.nl](mailto:anna.gold@vu.nl)