

# EARNet 2021 Symposium program

Note: All time indications are CEST (Amsterdam time zone).

Friday SEPTEMBER 10, 2021	
<b>9.00 – 10.00</b>	<b>WELCOME AND KEYNOTE SPEECH</b> <b>Breakout Room 1</b>
<p style="text-align: center;"><b>WELCOME</b></p> <p style="text-align: center;"><b>Arjen van Witteloostuijn</b> (Dean of School of Business and Economics, Vrije Universiteit Amsterdam)</p> <p style="text-align: center;"><b>Anna Gold</b> Symposium Host, Vrije Universiteit Amsterdam</p> <p style="text-align: center;"><b>KEYNOTE SPEECH: <i>The Auditor's Role from a CFO Perspective</i></b></p> <p style="text-align: center;"><b>Roger Dassen</b> CFO ASML – Vrije Universiteit Amsterdam</p>	
<b>10.00 – 10.10</b>	<b>BREAK</b> <i>(No planned activities)</i>
<b>10.10 – 12.10</b>	<b>PARALLEL SESSIONS</b> <b>Breakout Rooms 1-4</b>
<p><b>Session I – Non-Audit Services (Breakout Room 1)</b></p> <p>Chair: <b>Jaeyoon Yu</b></p> <p>1) <i>Auditor-Provided Non-Audit Services and Perceived Audit Quality: Evidence from the Cost of Debt and Equity Capital</i></p> <p><b>Presenter: Christian Friedrich</b></p> <p>Authors: Christian Friedrich (Darmstadt University of Technology), Reiner Quick (Darmstadt University of Technology), Florian Schmidt (Darmstadt University of Technology)</p> <p><b>Discussant: Ilias G. Basioudis</b> (Aston University)</p> <p>2) <i>Non-Audit Services, Audit Office Staff Satisfaction and Audit Quality: Evidence from the Private Client Segment Market</i></p> <p><b>Presenter: Sven Hartlieb</b></p> <p>Authors: Peter Carey (Deakin University), Brigitte Eierle (University of Bamberg), Sven Hartlieb (University of Bamberg)</p> <p><b>Discussant: Kurt Desender</b> (Universidad Carlos III)</p>	

3) *Non-Audit Services and Knowledge Spillover: Evidence from Audit Hours and Billing Rates*

**Presenter: Jaeyoon Yu**

Authors: Jaeyoon Yu (Erasmus University of Rotterdam), Yongsuk Yun (Hannam University)

**Discussant: Marie-Laure Vandenhoute** (Vrije Universiteit Brussel)

**Session II – Private Client Firms (Breakout Room 2)**

Chair : **Aasmund Eilifsen**

1) *Does client size matter differently for the audit resource assignment to public or private clients?*

**Presenter: Tobias Svanström**

Authors: Christopher Bleibtreu (BI Norwegian Business School), Limei Che (Peking University), Tobias Svanström (Umeå University)

**Discussant: Aasmund Eilifsen** (NHH Norwegian School of Economics)

2) *The Effects of Board Expertise on Audit Quality: Large Sample Evidence from Private Firms*

**Presenter: Irina Alexeyeva**

Authors: Irina Alexeyeva (Umeå University)

**Discussant: Marc Eulerich** (University Duisburg-Essen)

~~3) *The coherence of auditor tenure and the auditor-client relationship quality with clients' perceptions on added-value in SME audits. A sociological perspective*~~

~~**Presenter: Hans Duits**~~

~~Authors: Niels van Nieuw Amerongen (Nyenrode Business University), Erdi Coskun (PricewaterhouseCoopers), Hans Duits (HU University of Applied Sciences), Joost van Buuren (Nyenrode Business University)~~

~~**Discussant: Kim Ittonen** (Hanken School of Economics)~~

**Session III – Bank Audits and Use of Shared Service Centers (Breakout Room 3)**

Chair: **Alain Schatt**

1) *Key Audit Matters in the European Banking Sector*

**Presenter: António Samagaio**

Authors: Liliana Carvalho (Universidade de Lisboa), António Samagaio (Universidade de Lisboa), Pedro Verga Matos (Universidade de Lisboa), Tiago Diogo (Universidade de Lisboa)

**Discussant: Svenja Hillebrandt** (University of Hamburg)

2) *The Real Effects of Going Concern Opinions for Banks: Lower Risk Taking or Run on the Bank?*

**Presenter: Ulf Mohrmann**

Authors: Ulf Mohrmann (NHH Norwegian School of Economics), Jan Riepe (University of Paderborn)

**Discussant: Alain Schatt** (HEC Lausanne)

3) *The Use of Shared Service Centers in the Audit Industry and the Impact on Investors' Perception*

**Presenter: Markus Isack**

Authors: Ewald Aschauer (Vienna University of Economics and Business), Reiner Quick (Technical University Darmstadt), Markus Isack (Johannes Kepler University Linz)

**Discussant: Michelle Höfmann** (TU Dortmund University)

#### **Session IV – Auditor Judgment (Breakout Room 4)**

Chair: **Kris Hardies**

1) *Auditor Task Prioritization: The Effects of Time Pressure and Psychological Ownership*

**Presenter: Christian P. H. Peters**

Authors: Bart Dierynck (Tilburg University), Christian P. H. Peters (Tilburg University)

**Discussant: Herman van Breuk** (Nyenrode Business University)

2) *What is it about auditors that matters? An exploration of auditors' personality, skills and audit quality*

**Presenter: Lena Pieper**

Authors: Lena Pieper (Maastricht University)

**Discussant: Kris Hardies** (University of Antwerp)

3) *Where do auditors seek advice? Perspectives from social status and social capital*

**Presenter: Deju (James) Zhang**

Authors: Deju (James) Zhang (University of Groningen), Dennis B. Veltrop (University of Groningen), Reggy B.H. Hooghiemstra (University of Groningen), Floor Rink (University of Groningen)

**Discussant: Christian P. H. Peters** (Tilburg University)

**12.10 – 13.00**

**LUNCH BREAK**

*(No planned activities)*

**13.00 – 14.30**

**PLENARY PANEL  
Breakout Room 1**

*Auditor Independence – Perspectives, Challenges and Research Needs*

**Mark Babington**

Financial Reporting Council – FRC

**Jens Poll**

International Ethics Standards Board for Accountants – IESBA

**Agnes Koops**

PwC Netherlands

**Reiner Quick**

Technische Universität Darmstadt

**Moderator: Philip Wallage** (Vrije Universiteit Amsterdam)

**14.30–14.50**

**BREAK WITH LIVE MUSICAL INTERMEZZO  
Musicians: Jelske Hoogervorst (sax) & Folker Tettero (guitar)  
Breakout Room 1**

**14.50–16.10**

**PARALLEL SESSIONS  
Breakout Rooms 1-3**

**Session V – Audit Firms (Breakout Room 1)**

Chair : **Olof Bik**

1) *Audit Firm Employee Turnover and Audit Quality*

**Presenter: Marie-Laure Vandenhoute**

Authors: Christophe Van Linden (Illinois State University), Marie-Laure Vandenhoute (Vrije Universiteit Brussel), Aleksandra “Ally” B. Zimmerman (Florida State University)

**Discussant: Zvi Singer** (HEC Montréal)

2) *Audit Firm Culture and Auditors’ Quality Threatening Behavior*

**Presenter: Olof Bik**

Authors: Olof Bik (Nyenrode Business University), Tjibbe Bosman (University of Amsterdam), Jan Bouwens (University of Amsterdam)

**Discussant: Aleksandra “Ally” B. Zimmerman** (Florida State University)

## **Session VI – Internal and Public Sector Auditing (Breakout Room 2)**

Chair : **Matthew Ege**

1) *Stakeholder Perspectives on an Alternative Model for Public Sector Auditing*

**Presenter: Herman van Brenk**

Authors: Herman van Brenk (Nyenrode Business University), Tjerk Budding (Vrije Universiteit Amsterdam), Remko Renes (Nyenrode Business University)

**Discussant: Hans Duits** (HU University of Applied Sciences)

2) *The demand for internal auditors in response to accounting and operational failures*

**Presenter: Matthew Ege**

Authors: Matthew Ege (Texas A&M University), Young Hoon Kim (George Mason University), Dechun Wang (Texas A&M University)

**Discussant: Jaeyoon Yu** (Erasmus University of Rotterdam)

## **Session VII – Audit Market (Breakout Room 3)**

Chair: **Christopher Koch**

1) Reputational Losses and Auditor Demand - Evidence from a Structural Approach

**Presenter: Christopher Koch**

Authors: Christopher Koch (Johannes Gutenberg University Mainz), Aiyong Zhu (Johannes Gutenberg University Mainz & Wuhan University)

**Discussant: Sven Hartlieb** (University of Bamberg)

2) The Effects of Joint Audits on Audit Quality and Audit Costs: A Game-theoretical Explanation for Contradictory Empirical Results

**Presenter: Henrike Biehl**

Authors: Henrike Biehl (University of Konstanz), Christopher Bleibtreu (BI Norwegian Business School), Ulrike Stefani (University of Konstanz)

**Discussant: Sebastian Kronenberger** (University of Mannheim)

**16.10–16.30**

**BREAK WITH LIVE MUSICAL INTERMEZZO**

**Musicians: Jelske Hoogervorst (sax) & Folker Tettero (guitar)**

**Breakout Room 1**

**Session VIII – Leadership Roles and Recruiting in Auditing (Breakout Room 1)**

Chair : **Allen D. Blay**

1) *Audit Partners in Leadership Roles: Implications for Audit Quality*

**Presenter: Michael J. Mowchan**

Authors: Michael J. Mowchan (Baylor University), Timothy A. Seidel (Brigham Young University), Aleksandra “Ally” B. Zimmerman (Florida State University)

**Discussant: Lena Pieper** (Maastricht University)

2) *Trait Professional Skepticism: A Precursor to More Qualified Auditing Recruits?*

**Presenter: Allen D. Blay**

Authors: Allen D. Blay (Florida State University), M. G. Fennema (Florida State University), Michelle McAllister (Northern Arizona University)

**Discussant: Olof Bik** (Nyenrode Business University)

**Session IX – Auditor-Client Matching (Breakout Room 2)**

Chair : **Aleksandra “Ally” B. Zimmerman**

1) *Audit Partner Ethnicity and its Relation to Client Pairing, Audit Quality, and Work-Related Repercussions*

**Presenter: Zvi Singer**

Authors: Gopal V. Krishnan (Bentley University), Zvi Singer (HEC Montréal), Jing Zhang (University of Colorado Denver)

**Discussant: Philip Wallage** (Vrije Universiteit Amsterdam)

2) *How Does an Audit Partner’s Big 4 Experience and Social Ties Jointly Impact the Audit Partner Selection Process? Experimental Evidence on Managers’ Recommendations*

**Presenter: Aleksandra “Ally” B. Zimmerman**

Authors: Lori Shefchik Bhaskar (Indiana University), Melissa R. Carlisle (Case Western Reserve University), Candice T. Hux (Northern Illinois University), Aleksandra “Ally” B. Zimmerman (Florida State University)

**Discussant: Christopher Koch** (Johannes Gutenberg University Mainz)

**Session X – Effects of Auditing (Breakout Room 3)**

Chair: **Mara Cameran**

1) *The effect of audit quality on auditee's liquidity policy*

**Presenter: Mohammad Hendijani Zadeh**

Authors: Mohammad Hendijani Zadeh (University of New Brunswick in Saint John)

**Discussant: Mara Cameran** (Bocconi University)

2) *Audit Quality and Short-Side Mispricing*

**Presenter: Lisa Tiplady**

Authors: Matthew Ege (Texas A&M University), Jeremiah Green (Texas A&M University), Lisa Tiplady (Texas A&M University)

**Discussant: António Samagaio** (Universidade de Lisboa)

**17.50 – 20.00**

**VIRTUAL NETWORKING**

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**Saturday SEPTEMBER 11, 2021**

**13.00 – 14.30**

**FAR PANEL SESSION**

**Breakout Room 1**

*The Auditability of ESG Reporting*

**Wim Bartels**

KPMG Netherlands

**Tjeerd Krumpelman**

ABN AMRO

**Jan Niewold**

EY Netherlands

**Brendan O'Dwyer**

University of Amsterdam & University of Manchester

**Shiva Rajgopal**

Columbia Business School

**Moderator: Jan Bouwens** (University of Amsterdam)

<b>14.30 – 14.50</b>	<b>BREAK</b> <i>(No planned activities)</i>
<b>14.50 – 16.50</b>	<b>PARALLEL SESSIONS</b>
<p><b>Session XI - Audit Fees (Breakout Room 1)</b></p> <p>Chair: <b>Ilias G. Basioudis</b></p> <p>1) <i>The determinants and consequences of abnormal auditor fees: a literature review with theoretical underpinnings</i></p> <p><b>Presenter: Ahmad Alwadhan</b></p> <p>Authors: Ilias G. Basioudis (Aston University), Ozlem Arikan (Aston University), Ahmad Alwadhan (Aston University)</p> <p><b>Discussant: Ulf Mohrmann</b> (NHH Norwegian School of Economics)</p> <p>2) <i>Ownership structure and Audit fees: Not just who owns what, but what else they own</i></p> <p><b>Presenter: Kurt Desender</b></p> <p>Authors: Kurt Desender (Universidad Carlos III), Mónica López Puertas-Lamy (Universidad Carlos III)</p> <p><b>Discussant: Christian Friedrich</b> (Darmstadt University of Technology)</p> <p>3) <i>Factors affecting audit fees in Turkey</i></p> <p><b>Presenter: Sibel Ulusoy Tokgöz</b></p> <p>Authors: Ilias G. Basioudis (Aston University), Ozlem Arikan (Aston University), Sibel Ulusoy Tokgöz (CMB Turkey)</p> <p><b>Discussant: Irina Alexeyeva</b> (Umeå University)</p>	
<p><b>Session XII – Technology and Innovations (Breakout Room 2)</b></p> <p>Chair: <b>Kim Ittonen</b></p> <p>1) <i>Behavioral Ramifications of Audit Data Analytics on Auditor Risk Assessment Judgments</i></p> <p><b>Presenter: Tatenda Mugwira</b></p> <p>Authors: Tatenda Mugwira (University of Agder), Marvin Nipper (University Duisburg-Essen), Iris Stuart (NHH Norwegian School of Economics), Ellen Kulset (University of South-Eastern Norway)</p> <p><b>Discussant: Markus Isack</b> (Johannes Kepler University Linz)</p>	



2) *The Impact of Audit Technology on Audit Outcomes: Evidence for Technology-Based Audit Techniques and Data Analytics Technology*

**Presenter: Marc Eulerich**

Authors: Marc Eulerich (University Duisburg-Essen), Adi Masli (University of Kansas), Jeffrey Pickerd (University of Mississippi), David A. Wood (Brigham Young University)

**Discussant: Klaus Ruhnke** (Freie Universität Berlin)

3) *Organizational resilience and audit quality during the outbreak of COVID-19*

**Presenter: Kim Ittonen**

Authors: Jesper Haga (Hanken School of Economics), Kim Ittonen (Hanken School of Economics)

**Discussant: Christopher Bleibtreu** (BI Norwegian Business School)

### **Session XIII – Auditors’ Social Environment (Breakout Room 3)**

Chair: **Tobias Svanström**

1) *Does audit client’s positive media attention matter: An investigation of audit quality and audit fees*

**Presenter: Svenja Hillebrandt**

Authors: Svenja Hillebrandt (University of Hamburg), Nicole V. S. Ratzinger-Sakel (University of Hamburg), Glen L. Gray (California State University)

**Discussant: Lasse Niemi** (Aalto University)

2) *Continuing Professional Education and Audit Quality: Evidence from an Emerging Market*

**Presenter: Gökberk Can**

Authors: Murat Ocak (Trakya University), Serdar Özkan (American University in the Middle East), Gökberk Can (American University in the Middle East)

**Discussant: Tobias Svanström** (Umeå University)

3) *“How many auditors does it take to change a lightbulb?” How an external auditors’ collective identity is produced through humor in Internet memes*

**Presenter: Edwige Nortier**

Authors: Edwige Nortier (Université Paris Dauphine), Christophe Birolini (Université de Paris)

**Discussant: Reiner Quick** (Darmstadt University of Technology)

**Session XIV – Audit Committees (Breakout Room 4)**

**Chair: Justin Leiby**

1) *The impact of audit report expansions and audit committee strength on bank directors' perceptions and decisions: An experimental investigation*

**Presenter: Michelle Höfmann**

Authors: Michelle Höfmann (TU Dortmund University), Christiane Pott (TU Dortmund University), Reiner Quick (Darmstadt University of Technology)

**Discussant: Natalia Kochetova** (Saint Mary's University)

2) *Audit Committee Independence and Auditor-Manager Disputes*

**Presenter: Sebastian Kronenberger**

Authors: Sandra K. Kronenberger (University of Mainz), Sebastian Kronenberger (University of Mannheim), Minlei Ye (University of Toronto)

**Discussant: Henrike Biehl** (University of Konstanz)

3) *Can Audit Committee Support Improve Auditors' Application of Professional Skepticism?*

**Presenter: Justin Leiby**

Authors: Joseph F. Brazel (North Carolina State University), Anna Gold (Vrije Universiteit Amsterdam), Justin Leiby (University of Illinois), Tammie J. Schaefer (University of Missouri)

**Discussant: Alan D. Blay** (Florida State University)

**16.50 – 17.15**

**CLOSING – BEST PAPER AWARD**

**17.15 – 18.00**

**VIRTUAL NETWORKING**

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