

**Doctoral Consortium
Thursday, January 14, 2021**

11:00 am–11:30 am EST

Opening Remarks

Jaime Schmidt, The University of Texas at Austin

11:30 am–12:45 pm EST

Plenary—Conducting High-Quality Auditing Research (Senior Scholars/Former Editors)

Moderator: Jaime Schmidt, The University of Texas at Austin

Panelists: Rick Hatfield, Affiliation, Vice-Chair
Phil Lamoreaux, Arizona State University
Steve Kachelmeier, The University of Texas at Austin

12:45 pm–2:00 pm

Break

2:00 pm–3:30 pm

Panel—Achieving Early Career Success (Junior Scholars)

Moderator: Andy Imdieke, Notre Dame University

Panelists: Brant Christensen, The University of Oklahoma
Devin Williams, University of Illinois
Lindsay Andiola, Virginia Commonwealth University

4:45 pm–5:15 pm

Panel—Maintaining Career Success (Seasoned Scholars)

Moderator: Kim Westermann, California Polytechnic State University, San Luis Obispo

Panelists: Ann Vanstraelen, Maastricht University
Jessen Hobson, University of Illinois
Matt Ege, Texas A&M University

5:15 pm

Closing Remarks

Speaker: Jaime Schmidt, affiliation

5:20 pm–5:45 pm

Closing Reception

Excellence in Auditing Education Workshop

Thursday, January 14, 2021

1:00 pm–1:05 pm EST

Welcome/Overview of the Workshop

WebEx

Christine Gimbar, Chair of 2021 EAE Workshop

1:05 pm–2:05 pm EST

Panel Discussion—Current Firm Risk Assessment and Materiality Practices

WebEx

Panelists: Chris Dinkel, PwC
Matt Doyle, KPMG
Adam Hallemeyer, RSM

2:05 pm–2:15 pm EST

Break

2:15 pm–3:05 pm EST

PwC Materiality Case

Zoom

Chris Dinkel, PwC

3:05 pm–3:10 pm EST

Break

3:10 pm–4:20 pm EST

Case—Using Public Company Filings to Plan the Audit and Perform Risk Assessment Procedures

Zoom

Lauren Cunningham, The University of Tennessee
Joleen Kremin, Portland State University
Amanda Warren, The University of Tennessee

4:20 pm–4:25 pm EST

Break

**Excellence in Auditing Education Workshop (continued)
Thursday, January 14, 2021**

4:25-5:25 pm EST

Case—ABC Electronics: An Instructional Case Illustrating Auditors' Use of Preliminary Analytical Procedures

Zoom

Jamie Diaz, The College of William and Mary

5:25 pm–5:30 pm EST

Wrap up/Closing

Zoom

Christine Gimbar, Chair of 2021 EAE Workshop
Erin Hamilton, Chair of 2022 EAE Workshop

DRAFT

2021 Auditing Section Midyear Meeting

Friday, January 15, 2021

10:00 am–11:15 am EST

The Regulatory Landscape and the Role of the Auditor in Detecting Material Fraud

Auditing - 1.5 CH

Moderator: Julie Bell Lindsay, CAQ

Panelists: Julie Corden, Deloitte Canada/IAASB

Josh Jones, EY

Richard Riley, University of West Virginia

Megan Zietsman, PCAOB

11:15 am–11:30 am EST

Break

11:30 am–1:00 pm EST

Concurrent Sessions

1.01: Managing and Responding to Risk

Auditing - 1.8 CH

Session Chair: Mikhail Pevzner, University of Baltimore

Auditors' Response to Client Corruption: Evidence from Google Document Frequency

Kecia Williams Smith, North Carolina Agricultural and Technical State University

Jennifer R. Joe, University of Delaware

Nerissa C. Brown, University of Illinois at Urbana-Champaign

Joseph Han Stice, The Chinese University of Hong Kong

Political Risk, Corporate Monitoring, and Financial Reporting Quality

Deonette J. Lambert, The University of Oklahoma

Brant E. Christensen, The University of Oklahoma

Do Risk-Prepared Auditors Have Higher Audit Quality? Evidence from Professional Risk Fund and Professional Indemnity Insurance

Cyndia Wang, The University of British Columbia

Do Emotions Affect Audit Practice? Terrorist Attacks and Accounting Misstatements

Pengkai Lin, Tulane University

1.02: Auditor Ethics and Independence

Auditing - 1.8 CH

Moderator: Ryan Cating, University of Arkansas

Friday, January 15, 2021 (continued)

11:30 am–1:00 pm EST

Competitiveness of Audit Firms in a Mandatory Rotation Setting: Cross Country Evidence from European Union Countries

Ditmir Sufaj, KU Leuven

Discussant: Xi Ai, The University of Tennessee

Economic Consequences of Auditor Reputation Loss: Evidence from the Auditors' Inspections Scandal

Francine McKenna, American University

Mikhail Pevzner, University of Baltimore

Amy Genson Sheneman, The Ohio State University

Tzachi Zach, The Ohio State University

Discussant: Stuart Dearden, University of Nebraska–Lincoln

Does Auditor Independence Matter? Evidence from SEC Sanctions against PricewaterhouseCoopers LLP for Prohibited Non-Audit Services

Russell Barber, University of Colorado Denver

Carol Dee, University of Colorado Denver

Katherine Gunny, University of Colorado Denver

Discussant: Michael J. Mowchan, Baylor University

1.03: Professional Skepticism

Auditing - 1.8 CH

Moderator: Alex Johanns, University of Illinois at Urbana-Champaign

Effects of Regulatory Enforcement Style and Audit Firm Remedial Actions on Investors' Perceptions of Auditors' Professional Skepticism

John Chi Wa Ko, Monash University Caulfield

Soon-Yeow Phang, Monash University Caulfield

Xiaowen Huang, Monash University

Discussant: LaToya Louise Flint, The University of Mississippi

Auditors' Professional Skepticism: Traits, Behavioral Intentions, and Actions

Sanne Janssen, University of Antwerp

Kris Hardies, University of Antwerp

Ann Vanstraelen, Maastricht University

Karla M. Zehms, University of Wisconsin–Madison

Discussant: Emily Sokolosky Blum, Texas A&M University

The Effects of Self-Esteem and Perspective-Taking on Judgment and Decision-Making in Group Audits

Ayla Borkus, KroeseWevers

Hielke De Boer, De Nederlandsche Bank

Friday, January 15, 2021 (continued)

11:30 am–1:00 pm EST

Herman Van Brenk, Nyenrode Business University
Niels Van Nieuw Amerongen, Nyenrode Business University
Discussant: Julia Ariel-Rohr, University of Wisconsin–Madison

1:00 pm–2:00 pm EST

Lunch Break

2:00 pm–3:30 pm EST

Concurrent Sessions

2.01: Critical/Key Audit Matters

Auditing - 1.8 CH

Session Chair: Miguel A. Minutti-Meza, University of Miami

Determinants of Audit-Firm Profitability and Implications for Key Audit Matter Reporting

Zeyun (Jeff) Chen, Texas Christian University
Anastasios Elemes, ESSEC Business School
Ole-Kristian Hope, University of Toronto
Aaron Yoon, Northwestern University

Have Critical Audit Matter Disclosures Indirectly Benefitted Investors by Constraining Earnings Management? Evidence from Tax Accounts

Jaime J. Schmidt, The University of Texas at Austin
Nathan Chad Goldman, North Carolina State University
Stephen John Lusch, Texas Christian University
Katharine Drake, The University of Arizona

Key Audit Matters and the Pricing of Audit Services: Evidence from Hong Kong

Zeyun (Jeff) Chen, Texas Christian University
Karen K Nelson, Texas Christian University
Yanyan Wang, Xiamen University
Lisheng Yu, Xiamen University

Are Key Audit Matter Disclosures Informative in Assessing Financial Distress?

Patricia Alvaro Wellmeyer, University of California, Irvine
Morton Pincus, University of California, Irvine
Maria-del-Mar Camacho-Miñano, Complutense University of Madrid
Nora Muñoz-Izquierdo, Colegio Universitario de Estudios Financieros

Friday, January 15, 2021 (continued)

2:00 pm–3:30 pm EST

2.02: Going Concern and Financial Distress

Auditing - 1.8 CH

Moderator: Jaclyn Prentice, Oklahoma State University

The “Early Warning” Signal of Mandated Management Assessments: Preliminary Evidence from the COVID-19 Pandemic

Steven Maex, Temple University

Discussant: Stefan Slavov, The University of Tennessee

#Fail: Social Media, Firm Distress, and Going Concern Opinions

Eric Condie, Georgia Institute of Technology

James Robert Moon, Georgia Institute of Technology

Discussant: Chenxi Lin, The University of Oklahoma

Deferred Tax Asset Valuation Allowances and Auditors’ Going Concern Evaluations

Ashleigh Bakke, The University of Kansas

Thomas R. Kubick, University of Nebraska–Lincoln

Michael S. Wilkins, The University of Kansas

Discussant: Youree Kim, University of Connecticut

2.03: Audit Innovation

Auditing - 1.8 CH

Moderator: Juliana Kralik, University of South Florida

A Blockchain Halo? Client Adoption of Disruptive Technology and the Biasing Effects on Auditor Judgment

Ashley Austin, University of Richmond

Tyler Williams, Bentley University

Discussant: Steve Dannemiller, The University of Alabama

Big Fish, Small Pond: How In-Charge Auditors Engage with Technology-Based Audit Tools to Influence the Audit in Non-Global Network Firms

Annie Lastowski Witte, Fairfield University

Discussant: Aleksandra B. Zimmerman, Florida State University

Exploring Improvisation in Audit Work through Auditors’ Responses to COVID-19

Yi Luo, Queen’s University

Bertrand Malsch, Queen’s University

Discussant: Erica Pimentel, Concordia University

3:30 pm–3:45 pm EST

Break

Concurrent Sessions

3.01: Management and the Board

Accounting - 1.8 CH

Session Chair: Roy Schmardebeck, The University of Tennessee

The Effect of Top Management Team Turnover on Financial Reporting Risk

Kenneth L. Bills, Michigan State University

Michelle Harding, Virginia Polytechnic Institute and State University

Timothy Andrew Seidel, Brigham Young University

Jonathan Truelson, Virginia Polytechnic Institute and State University

Striving for a Breath of Fresh Air: Board Refreshment and Board Performance

Mieke Dingenen, KU Leuven

Ann Gaeremynck, KU Leuven

Mathijs Van Peteghem, Maastricht University

Audit Committee Independence and Auditor-Manager Disputes

Sandra Kronenberger, Leibniz University Hannover

Sebastian Kronenberger, University of Graz

Minlei Ye, University of Toronto

Internal Controls and Audit Committee Oversight in a Strategic Audit Setting

Evelyn R. Patterson, Indiana University–Purdue University Indianapolis

Reed Smith, Indiana University–Purdue University Indianapolis

Samuel Louis Tiras, Indiana University–Purdue University Indianapolis

3.02: Audit Demand

Auditing - 1.8 CH CH

Moderator: Joseph Micale, Fordham University

Auditor Information Spillovers and Company Operating Performance: Evidence from Targeted Auditor Switches

Tyler Kleppe, University of Kentucky

Discussant: Mindy Hyo Jung Kim, George Mason University

Do Audit Firms Care about Media Coverage? An Investigation of Audit Firm Response to News Coverage

Elizabeth Cowle, University of Arkansas

Caleb Rawson, University of Arkansas

Stephen P. Rowe, University of Arkansas

Discussant: Mason C. Snow, Arizona State University

Friday, January 15, 2021 (continued)

3:45 pm–5:15 pm EST

The Interconnectivity of Audit Demand

Matthew James Beck, The University of Kansas

Nathan Lundstrom, The University of Kansas

Sarah B Stuber, Texas A&M University

Discussant: Ulrike Thuerheimer, UNSW Sydney

3.03: Complex Estimates

Auditing - 1.8 CH CH

Moderator: Leah Morgan Diehl, The University of Alabama

The Auditor-Valuation Specialist Cooperative Alliance in the Fair Value Audit of Complex Financial Instruments

Dereck D. Barr-Pulliam, University of Louisville

Jennifer R. Joe, University of Delaware

Stephani A. Mason, DePaul University

Kerri-Ann Sanderson, Bentley University

Discussant: Kathryn Holmstrom, Georgia Institute of Technology

The Effect of Opaque Audit Methods and Auditor Ownership on Reliance on Independent Expectations

Kathryn Holmstrom, Georgia Institute of Technology

Discussant: Amy Donnelly, Clemson University

Does Voluntary Disclosure of Projected Financial Information Influence Auditors' Evaluation of That Information?

Kamber Vittori Hetrick, University of Illinois at Urbana-Champaign

Sean Hillison, Virginia Polytechnic Institute and State University

Discussant: Dan Zhou, University of Illinois at Urbana-Champaign

5:15 pm–5:30 pm EST

Break

5:30 pm–6:15 pm EST

Business Meeting and Award Presentations

6:15 pm -8:00 pm EST

Virtual Reception

Saturday, January 16, 2021

10:00 am–11:30 am EST

Concurrent Sessions

4.01: Best Paper Award Winners

Auditing - 1.8 CH

Moderators: Scott N. Bronson, The University of Kansas
Joseph H. Schroeder, Indiana University Bloomington
Tamara A. Lambert, Lehigh University

Auditing from a Distance: The Impact of Remote Auditing and Supervisor Monitoring on Analytical Procedures Judgments

Sudip Bhattacharjee, Virginia Polytechnic Institute and State University
Sean Hillison, Virginia Polytechnic Institute and State University
Carissa L. Malone, Virginia Polytechnic Institute and State University
Discussant: Jacqueline S. Hammersley, The University of Georgia

How Does Artificial Intelligence Shape the Audit Industry?

Michael Shen, National University of Singapore
Kelvin Law, Nanyang Technological University
Discussant: Margaret H. Christ, The University of Georgia

Reexamining the Outcome Effect: Are Auditors Penalized for Exercising Professional Skepticism?

Mary Elizabeth Marshall, Louisiana Tech University
Curtis Mullis, Georgia State University
Kristen Kelli Saunders, University of Nebraska–Lincoln
Chad Matthew Stefaniak, University of South Carolina
Discussant: Justin Leiby, University of Illinois at Urbana-Champaign

11:30 am–11:45 am EDT

Break

11:45 am–1:15 pm EST

Concurrent Sessions

5.01: Regulatory Effects

Auditing - 1.8 CH CH

Session Chair: Kecia Williams Smith, North Carolina Agricultural and Technical State University

Causal Evidence on the Effects of Enforcement Investigations

Marius F. Gros, Universität Bremen
Martin Nienhaus, Goethe University
Christopher Oehler, Goethe University

Saturday, January 16, 2021 (continued)

11:45 am–1:15 pm EST

Do Entry Barriers to the Public Company Audit Market Deter Low Quality Audit Firms?

Devin Williams, University of Illinois at Urbana-Champaign
Andrew Kitto, University of Massachusetts Amherst
Phillip T. Lamoreaux, Arizona State University

The Efficacy of PCAOB Operating Decisions: Evidence from Office Expansion

James Justin Blann, University of Arkansas
Tyler Kleppe, University of Kentucky
Jonathan Shipman, University of Arkansas

Has PCAOB Oversight Increased Firms' Use of Real Earnings Management?

Phillip T. Lamoreaux, Arizona State University
Noah Myers, Arizona State University
Mason C. Snow, Arizona State University

5.02: Audit Partners and Tone at the Top

Auditing - 1.8 CH

Moderator: Delia Valentine, Virginia Polytechnic Institute and State University

Do Accumulated Cooperative Experiences between Audit Partners Affect Audit Quality?

Wuchun Chi, National Chengchi University
Anxuan Xie, National Chengchi University
Chun-Chan Yu, National Chung Hsing University
Discussant: Aaron Matthew Fritz, Michigan State University

You Can't Get There from Here: The Influence of an Audit Partner's Prior Non-Public Accounting Industry Experience on Audit Outcomes.

Ling Lei Lisic, Virginia Polytechnic Institute and State University
Jeffrey Pittman, Memorial University of Newfoundland
Timothy Andrew Seidel, Brigham Young University
Aleksandra B. Zimmerman, Florida State University
Discussant: Quinn Swanquist, The University of Alabama

The Impact of National Office Governance on Audit Quality

Jade Huayu Chen, The University of Arizona
Preeti Choudhary, The University of Arizona
Discussant: Wei Zhang, University of Massachusetts Amherst

5.03: Auditor-Client Interactions

Auditing - 1.8 CH

Moderator: Truman Doyle Rowley, The University of Georgia

How Accounting Professionals Cope with Client-Initiated Workplace Aggression

Tim David Bauer, University of Waterloo
Sean Hillison, Virginia Polytechnic Institute and State University
Ala Ahmed Mokhtar, University of Waterloo
Discussant: Stephani A. Mason, DePaul University

Saturday, January 16, 2021 (continued)

11:45 am–1:15 pm EST

Does Higher Status Make Client Personnel More Cooperative with Staff Auditors?

Dan Rimkus, The University of Texas at Austin

Discussant: Emily Kathryn Hornok, Baylor University

Explaining Away Intentional Misstatements: When Are Management Excuses Most Effective?

Erin L Hamilton, University of Nevada, Las Vegas

Jason L. Smith, University of Nevada, Las Vegas

Melissa Carlisle, Case Western Reserve University

Discussant: Michael Ricci, University of Florida

1:15 pm–2:15 pm EST

Lunch Break

2:15 pm–3:45 pm EST

Concurrent Sessions

6.01: Internal Audit and Technology

Auditing - 1.8 CH

Session Chair: Andrew John Imdieke, University of Notre Dame

The Impact of Audit Technology on Audit Outcomes: Technology-Based Audit Techniques' Impact on Internal Auditing

Marc Eulerich, University of Duisburg-Essen

Adi Masli, The University of Kansas

Jeffrey Scott Pickerd, The University of Mississippi

David A. Wood, Brigham Young University

The Impact of Audit Data Analytics Technology on Audit Outcomes

Jee-Hae Lim, University of Hawaii

Jongwon Park, Monash University Caulfield

Gary Peters, University of Arkansas

Vernon J. Richardson, University of Arkansas

The Influence of Management's Internal Audit Experience on Earnings Management

Matthew Stephen Ege, Texas A&M University

Timothy Andrew Seidel, Brigham Young University

Mikhail Sterin, Texas State University

David A. Wood, Brigham Young University

Do Chief Audit Executives Matter? Evidence from Turnover Events

Gerald Lobo, University of Houston

Meng Lyu, Fudan University

Bing Wang, Nanjing University

Joseph Zhang, The University of Memphis

2:15 pm–3:45 pm EST

6.02: Audit Quality

Auditing - 1.8 CH

Moderator: Michelle Draeger, Colorado State University

Are Auditors Rewarded for Low Audit Quality? The Case of the Insurance Industry

Matthew Stephen Ege, Texas A&M University

Sarah B. Stuber, Texas A&M University

Discussant: Anne Albrecht, Texas Christian University

Air Pollution and Audit Quality within the United States

Jade Huayu Chen, The University of Arizona

Paul N. Michas, The University of Arizona

Daniel Russomanno, The University of Arizona

Wenzi Zhuang, Sun Yat-sen University

Discussant: Linette M Rousseau, University of Wisconsin–Madison

Audit Quality, Audit Pricing, and Nonaudit Services in the North Carolina Municipal Audit Market

Alfred Yebba, Binghamton University, SUNY

Randal J. Elder, The University of North Carolina at Greensboro

Ayalew A. Lulseged, The University of North Carolina at Greensboro

Discussant: Eric T. Rapley, Colorado State University

6.03: Diversity, Talent, and Volunteerism

Accounting - 1.8 CH

Session Chair: Jennifer R. Joe, University of Delaware

Audit Partner Ethnicity and Its Relation to Client Assignment, Audit Quality, and Discrimination

Jing Zhang, University of Colorado Denver

Zvi Singer, HEC Montreal

Gopal V. Krishnan, Bentley University

Career Advancement Based on Who You Know: Impact of Social Networks on Obtaining Challenging Assignments

R. Mithu Dey, Howard University

Lucy Lim, Howard University

Volunteer Work and Audit Quality.

Gus De Franco, Tulane University

Yuan Ji, The University of Texas at Arlington

Yinqi Zhang, American University

The Importance of Talent Management in Achieving Audit Quality: Evidence from the Adoption of Equalized Parental Leave

Ryan Ballesterio, The University of Texas at Austin