

**Doctoral Consortium**  
**Thursday, January 13, 2022**

**10:00 am–5:00 pm**

**Registration**  
Room

**12:00 pm–5:45 pm**

**Doctoral Consortium**  
Room

*CPE - 0.0 CH*

**12:00 pm–1:00 pm**

**Lunch**  
Room

**1:00 pm–1:15 pm**

**Opening Remarks**  
Room

Rick Hatfield, The University of Alabama

**1:15 pm–2:15 pm**

**Plenary: That Wasn't So Bad! A Survivor Biased Discussion of Professing to Tenure**  
Room

Moderator: Jennifer R. Joe, University of Delaware

Panelists: Emily Griffith, University of Wisconsin–Madison  
Quinn Swanquist, The University of Alabama

**2:15 pm–3:15 pm**

**Panel Session: The “Me” in Team**  
Room

Moderator: Rick Hatfield, The University of Alabama

Panelists: Chris Hogan, Michigan State University  
Sarah Stuber, Texas A&M University  
Jackie Hammersley, University of Georgia  
Michael Ricci, University of Florida  
Emily Blum, Texas A&M University

**Thursday, January 13, 2022 (continued)**

**3:15 pm–3:30 pm**

**Break**

**3:30 pm–4:00 pm**

**Table Discussion**  
Room

**4:00 pm–5:00 pm**

**Editor Panel: Thank You Sir, May I Have Another?**  
Room

Moderator: Chris Agoglia, University of Massachusetts

Panelists: Mark Peecher, University of Illinois, Editor-in-Chief, *Accounting, Organizations and Society*

Jayanthi Krishnan, Temple University: Senior Editor, *Auditing: A Journal of Practice and Theory*  
Chan Li, The University of Kansas: Editor, *The Accounting Review*

**5:00 pm–5:30 pm**

**Table Discussion**  
Room

**5:30 pm**

**Closing Remarks**  
Room

**Faculty Mentors:**  
TBD

**Thursday, January 13, 2022 (continued)**

**1:00 pm–5:45 pm**

**Excellence in Auditing Education Workshop: Auditing Beyond the Financial Statements: ESG, Cybersecurity, and other Non-Financial Information**

Room

*CPE - 0.0 CH*

**1:00 pm–1:05 pm**

**Welcome/Overview of the Workshop**

Room

Erin Hamilton, University of Nevada, Las Vegas and Chair of the 2022 EAE Workshop

**1:05 pm–2:35 pm**

**Panel Discussion: Current Audit Considerations Regarding ESG, Cybersecurity, and Other Non-Financial Information**

Room

*CPE - 0.0 CH*

Moderator: Erin Hamilton, University of Nevada, Las Vegas

Panelists: Chris Dinkel, PwC  
Walter Avdey, EY  
Jim Burton, Grant Thornton  
Catherine Ide, PwC  
Scott Kelsey, KPMG

**2:35 pm–3:00 pm**

**Break and Networking with Practitioners**

Room

*CPE - 0.0 CH*

**3:00 pm–4:00 pm**

**PwC Climate Disclosure**

Room

*CPE - 0.0 CH*

Chris Dinkel, PwC

**Thursday, January 13, 2022 (continued)**

**4:00 pm–4:10 pm**

**Break**

**4:10 pm–5:40 pm**

**EY ARC Cybersecurity Case: Analytics Mindset: Cybersecurity Email Audit**  
Room

*CPE - 0.0 CH*

Catherine Banks, EY  
David Wood, Brigham Young University

**5:40 pm–5:45 pm**

**Wrap Up/Closing**

Room

*CPE - 0.0 CH*

Erin Hamilton, University of Nevada, Las Vegas and Chair of the 2022 EAE Workshop  
Sanaz Aghazadeh, Louisiana State University and Chair of the 2023 EAE Workshop

**7:00 pm–8:00 pm**

**Welcome Reception**

Room

## Friday, January 14, 2022

7:00 am–6:00 pm

**Registration**  
Room

7:30 am–8:30 am

**Continental Breakfast**  
Room

8:30 am–9:45 am

**Welcome and Plenary Session**  
Room

*CPE - 1.5 CH*

Speaker: Bob Rudloff, SVP Internal Audit at MGM Resorts International

10:15 am–11:45 am

### **Concurrent Sessions**

#### **1.01: Panel: Discussing Current Practice Issues with the CAQ**

Room

*CPE - 1.8 CH*

*The Future of ESG Disclosures and Their Impact on Financial Reporting and Auditing*  
ESG-related matters are gaining significant attention from investors, regulators, and other stakeholders. The SEC is considering rules requiring enhanced disclosure of climate-related risks, human capital management, and board diversity. This panel will discuss the impact some of these disclosures could have on the financial statements, challenges the rules may pose for companies and auditors, and trends in assurance around ESG disclosures.

Moderator: Margot Cella, Center for Audit Quality

Panelists: Jim Burton, Grant Thornton  
Jeff Hales, The University of Texas at Austin  
Julie Bell Lindsay, Center for Audit Quality  
Julie Santoro, KPMG LLP  
Diana Stoltzfus, Securities and Exchange Commission

10:15 am–11:45 am

**1.02: Artificial Intelligence in Auditing**

Room

*CPE - 1.8 CH*

Moderator: Amanda Gates Carlson, University of Wisconsin–Madison

*“Alexa, Audit Loan Grades!”: Does Humanizing Artificial Intelligence Enhance Auditor Reliance?*

Ben Commerford, University of Kentucky

Sean Dennis, University of Central Florida

Jennifer R. Joe, University of Delaware

Discussant: Matthew Holt, University of Dayton

*Control Issues: How Providing Input Affects Auditors’ Reliance on Artificial Intelligence*

Kathryn Holmstrom, Iowa State University

Richard Hatfield, The University of Alabama

Ben Commerford, University of Kentucky

Aasmund Eilifsen, Norwegian School of Economics

Finn Kinserdal, Norwegian School of Economics

Discussant: Kimberly Walker, Virginia Polytechnic Institute and State University

*Can Artificial Intelligence Detect Biased Client Statements to Improve the Auditor-Client Inquiry Process?*

Aaron Saiewitz, University of Nevada, Las Vegas

Robyn L. Raschke, University of Nevada, Las Vegas

Pushkin Kachroo, University of Nevada, Las Vegas

Shaurya Agarwal, University of Central Florida

Jiheng Huang, University of Central Florida

Discussant: Dan Rimkus, University of Florida

**1.03: Internal Audit and Audit Firm Quality Control**

Room

*CPE - 1.8 CH*

Moderator: Delia Valentine, Virginia Polytechnic Institute and State University

*Internal Audit Functions’ Response to Risk: Evidence from the College Admissions Scandal*

Han Yan, Washington State University

Discussant: Jennifer Madden, Michigan State University

*The Relations between the Timing of Engagement Review, Review Efficiency, and Audit Efforts*

Jooanne Choi, Bentley University

Discussant: Summer (Xia) Xiao, Northeastern University

## Friday, January 14, 2022 (continued)

10:15 am–11:45 am

*Good Cop or Bad Cop: What Drives the Self-Image of Internal Audit Functions?*

Christopher Calvin, University of Dayton

Marc Eulerich, University of Duisburg-Essen

Vanessa Lopez-Kasper, University of Duisburg-Essen

Discussant: Romina Rakipi, University of Florida

### 1.04: Client and Auditor Litigation

Room

*CPE - 1.8 CH*

Moderator: Nathan R. Berglund, Mississippi State University

*Looking beyond Accounting: The Effect of Clients' Operating Lawsuits on Audit Fees and Audit Quality*

Feng Guo, Iowa State University

Steve Kaplan, Arizona State University

Lili Sun, University of North Texas

Qian Wang, The Iowa State University

Discussant: Paul N. Tanyi, The University of North Carolina at Charlotte

*Legal Claims, Auditor Change and Post-Change Auditor-Client Alignment*

Hui Liu, Northwestern Polytechnical University

Charles P. Cullinan, Bryant University

Junrui Zhang, Xi'an Jiaotong University

Discussant: J. Scott Judd, University of Illinois at Chicago

*Does Division of Responsibility in the Audit Report Act as a Disclaimer to Reduce Auditor Accountability?*

Bethany Brumley, University of Illinois at Urbana-Champaign

Keith Czerney, University of Missouri

Jaime J. Schmidt, The University of Texas at Austin

Anne Thompson, University of Illinois at Urbana-Champaign

Discussant: Nathan R. Berglund, Mississippi State University

### 1.05: Audit Markets and Capital Markets

Room

*CPE - 1.8 CH*

Moderator: Christopher J. Rossetti, The University of Kansas

*Determinants of Price Competition within Accounting Associations and Networks*

Ditmir Sufaj, KU Leuven

Discussant: Meiling Zhao, The University of Arizona

## Friday, January 14, 2022 (continued)

10:15 am–11:45 am

### *Auditor Reputation Impairments and Private-Client Market Share*

Andrew A. Acito, Virginia Polytechnic Institute and State University

Jeffrey Pittman, Memorial University of Newfoundland

Jonathan Truelson, Mississippi State University

Discussant: Timothy Andrew Seidel, Brigham Young University

### *Audit Quality and Short-Side Mispricing*

Matthew Stephen Ege, Texas A&M University

Jeremiah Green, Texas A&M University

Lisa Tiplady, Texas A&M University

Discussant: Stuart Dearden, University of Nebraska–Lincoln

12:00 pm–1:30 pm

### **Awards, Recognitions, and Business Meeting**

Room

Speaker: Christine Earley, Auditing Section President

1:45 pm–3:15 pm

### **Concurrent Sessions**

#### **2.01: Panel: An Academic Perspective on the Future of Accounting and Assurance**

Room

*CPE - 1.8 CH*

The panel will focus on scholarly thought and theory that re-defines or extends the traditional accounting domain. Topics of conversation will include emerging data and technology trends, the current state of ESG/sustainability reporting, the broader role of accounting in addressing issues of social justice and other areas where accountability plays an important role, how accounting departments and faculty can continue to develop and prepare for an increasingly dynamic demand for accounting students, and the future of assurance in financial and non-financial reporting.

Moderator: Tamara Lambert, Lehigh University

Panelists: Margaret Christ, University of Georgia

Christine Earley, Providence College

Jeffrey Hales, The University of Texas at Austin

Jennifer R. Joe, University of Delaware



## Friday, January 14, 2022 (continued)

1:45 pm–3:15 pm

### 2.02: Audit Firm Culture

Room

*CPE - 1.8 CH*

Moderator: Laura Guichard Latiolais, University of Louisiana at Lafayette

*Audit Firm Culture and Auditors' Quality Threatening Behavior*

Olof Bik, Nyenrode Business University

Tjibbe Bosman, University of Amsterdam

Jan Bouwens, University of Amsterdam

Discussant: Julia Ariel-Rohr, University of Wisconsin–Madison

*(De)Motivating Employee Helping Behavior in Audit Teams*

Kristen Steury, University of South Carolina

Sarah Judge, Indiana University

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

*Power and the Audit Senior Associate*

Emily Sokolosky Blum, Texas A&M University

Kris Hoang, The University of Alabama

Discussant: Carissa L. Malone, Virginia Polytechnic Institute and State University

### 2.03: Regulation and Oversight

Room

*CPE - 1.8 CH*

Moderator: Han Yan, Washington State University

*Is CPAB Captured? A Comparison of CPAB and Joint CPAB-PCAOB Inspection Deficiencies*

Yi Luo, Queen's University

Discussant: Lori Shefchik Bhaskar, Indiana University Bloomington

*Auditor Political Connections and SEC Oversight*

Jagan Krishnan, Temple University

Meng Li, Temple University

Hyun Jong Park, Temple University

Discussant: Chenxi Lin, The University of Oklahoma

*Eye off the Ball or Eye in the Sky? Sin Stocks and SEC Filing Reviews*

Taylor Joo, New Mexico State University

Lauren Dreher Cunningham, The University of Tennessee

Discussant: Nathan Chad Goldman, North Carolina State University

1:45 pm–3:15 pm

**2.04: Informativeness of CAMs**

Room

*CPE - 1.8 CH*

Moderator: Elizabeth N. Cowle, Colorado State University

*Auditors' Assessment and Response to Audit Risks: Evidence from Content Analyses of Critical Audit Matters*

Hyunkwon Cho, **Affiliation**

Ahrum Choi, Hong Kong Baptist University

Soo Young Kwon, Korea University

Discussant: Bethany Brumley, University of Illinois at Urbana-Champaign

*Not All Critical Audit Matters (CAM) Are the Same: Evidence from Distinct and Diverse CAM Disclosures*

Will Anding, Florida State University

Allen D. Blay, Florida State University

Zahn Bozanic, Florida State University

Discussant: Lauren Dreher Cunningham, The University of Tennessee

*Client-Specific Information in Key Audit Matters and Audit Risks*

Emeline Deneuve, ESSEC Business School

Andrei Filip, ESSEC Business School

Anne Jeny, IESEG School of Management

Discussant: Linette M. Rousseau, University of Wisconsin–Madison

**2.05: Auditor and Governance Dynamics**

Room

*CPE - 1.8 CH*

Moderator: Mason Snow, Arizona State University

*Do Differences in Engagement Partners' and Audit Committee Members' Political Ideologies Influence Effective Oversight of the Financial Reporting Process?*

Timothy Andrew Seidel, Brigham Young University

Mikhail Pevzner, University of Baltimore

Robert Felix, The Catholic University of America

Sattar Mansi, Virginia Polytechnic Institute and State University

Discussant: Anne Albrecht, Texas Christian University

*Who Has the Power? Examining the Power Dynamic between CFOs and Audit Partners in Goodwill Impairment Decisions*

Matthew A. Cobabe, Virginia Polytechnic Institute and State University

Sarah E. Stein, Virginia Polytechnic Institute and State University

Delia Valentine, Virginia Polytechnic Institute and State University

Discussant: Matthew Stephen Ege, Texas A&M University

## Friday, January 14, 2022 (continued)

1:45 pm–3:15 pm

*Shareholder Ratification of Auditors after PCAOB Censures*

Paul N. Tanyi, The University of North Carolina at Charlotte

Dasaratha Rama, Florida International University

Kannan Raghunandan, Florida International University

Discussant: Nathan Lundstrom, The University of Kansas

### 2.06: Audit Offices

Room

*CPE - 1.8 CH*

Moderator: Jessica Berube, Virginia Polytechnic Institute and State University

*Does an Audit Office's Quality Control System Impact Audit Quality? Evidence from Audit Report Errors*

Lawrence J. Abbott, University of Wisconsin–Milwaukee

William L. Buslepp, Louisiana State University

Blair B. Marquardt, University of North Texas

Stephanie Merrell, Nicholls State University

Discussant: Yuzhou Chen, University of Nebraska–Lincoln

*Audit Firm Culture, Audit Quality and Office Growth: Multi-Method Evidence*

Tjibbe Bosman, University of Amsterdam

Olof Bik, Nyenrode Business University

Jan Bouwens, University of Amsterdam

Discussant: Paul N. Michas, The University of Arizona

*Leave Sooner, Drive Slower, Live Longer: The Externalities of Traffic Risk for Audit Fees and Audit Report Timing*

Scott E. Seavey, Florida Atlantic University

Maya A. Thevenot, Florida Atlantic University

Discussant: Ronen Gal-Or, Bentley University

**Concurrent Sessions**

**3.01: Panel: A Discussion about Archival Proxies of Audit Quality**

Room

*CPE - 1.8 CH*

Blending perspectives from practice and academia, this panel will discuss archival proxies of audit quality. Inspired by Mark DeFond and Jieying Zhang's (2014) survey, "A review of archival auditing research," and Daniel Aobdia's (2019) archival study, "Do practitioner assessments agree with academic proxies for audit quality? Evidence from PCAOB and internal inspections," the panel hopes to extend the conversation beyond commonly used archival proxies of audit quality to identify opportunities for future research.

Moderator: Lauren Cunningham, The University of Tennessee

Panelists: Bob Conway, Author of *"The Truth About Public Accounting—Understanding and Managing the Risks the Auditors Bring to the Audit"*

Jacob Leidner, University of Würzburg

Sarah Stuber, Texas A&M University

Saad Saddiqui, Villanova University

**3.02: Technology and Auditor Liability**

Room

*CPE - 1.8 CH*

Moderator: Linda Quick, East Carolina University

*The Ticking Time Bomb: Population Testing and Jurors' Assessments of Auditor Negligence*

Blake Holman, University of Kentucky

Jenny Ulla, University of Nevada, Las Vegas

Jonathan H. Grenier, Miami University

D. Jordan Lowe, Arizona State University

Discussant: Jeffrey Scott Pickerd, The University of Mississippi

*The Effects of the Use of Natural Language Processing and Task Complexity on Audit Firm Litigation Exposure*

Junnan Cui, St. Norbert College

Jesse C. Robertson, University of North Texas

Discussant: Erin Burrell Nickell, Stetson University

*When Does Reliance on Technology Elevate Auditor Liability?*

Ann Backof, University of Virginia

Jonathan H. Grenier, Miami University

Jason T. Rasso, University of South Carolina

Discussant: Curtis Mullis, Georgia State University

3:45 pm–5:15 pm

**3.03: Audit Firms and Innovation**

Room

CPE - 1.8 CH

Moderator: Christy Sims Nielson, The University of Mississippi

*Understanding the Struggle to Meaningfully Change the Audit Process: A Critical Need for Expansive Learning*

Jessica Berube, Virginia Polytechnic Institute and State University

Roger D. Martin, University of Virginia

Eric Negangard, University of Virginia

Discussant: Penelope Lee Bagley, Appalachian State University

*Embracing a Paradoxical Environment to Promote Technological Advancements in the Auditing Profession: Prospective from Paradox Theory*

Kimberly Walker, Virginia Polytechnic Institute and State University

Discussant: Jenny Ulla, University of Nevada, Las Vegas

*Breaking Barriers to Change: The COVID-19 Pandemic's Impact on Attitudes toward and Willingness to Pay for Audit Innovation*

Dereck D. Barr-Pulliam, University of Louisville

Amanda Gates Carlson, University of Wisconsin–Madison

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

**3.04: Audit Committees**

Room

CPE - 1.8 CH

Moderator: Deonette J. Lambert, The University of Oklahoma

*Why it Matters: The Key Role of the Audit Committee in Expanded Audit Reporting*

Linette M. Rousseau, University of Wisconsin–Madison

Discussant: James Joseph Anderson, Michigan State University

*Does Audit Committee Expertise Mitigate Securities Class Action Lawsuits?*

Gopal V. Krishnan, Bentley University

Jiancheng (Duncan) Liu, Guangdong University of Finance and Economics

Wei Shi, Deakin University

Discussant: Michelle Draeger, Colorado State University

*Do Audit Committee Members with Tarnished Reputations Learn from their Mistakes?*

Youngki Jang, University of Nebraska at Omaha

Joonil Lee, Kyunghee University

Peter S. H. Oh, McGill University

Patrick Woong Ryu, University of Georgia

Discussant: William Docimo, University of Pittsburgh

**Friday, January 14, 2022 (continued)**

**3:45 pm–5:15 pm**

**3.05: Auditor Labor Markets I**

Room

*CPE - 1.8 CH*

Moderator: Leah Morgan Diehl, The University of Alabama

*Auditor Affiliated Tax Employees: Hiring Tax Professionals from the External Audit Firm*

John L. Campbell, University of Georgia

Ronen Gal-Or, Bentley University

Vic Naiker, The University of Melbourne

Iliyas Yusoff, Deakin University

Discussant: Andrew John Imdieke, University of Notre Dame

*Corporate Relocations, Social Capital Changes, and Internal Control Consequences*

Yufan Dong, Temple University

Jayanthi Krishnan, Temple University

Discussant: Pietro Andrea Bianchi, Florida International University

*A New Wave of Audit Partners: Evidence from the Chinese Localization Rule*

Yini Wang, University of Miami

Pietro Andrea Bianchi, Florida International University

Miguel A. Minutti-Meza, University of Miami

Lin Liao, Southwestern University of Finance & Economics

Discussant: Robert Lowell Whited, North Carolina State University

**5:30 pm–7:15 pm**

**Reception**

Room

## Saturday, January 15, 2022

7:00 am–5:00 pm

### Registration

Room

7:30 am–8:30 am

### Breakfast/Research Interaction Forum

Room

*CPE - 0.5 CH*

*Audit Evidence Quality: The Role of Accounting Managers*  
Christy Sims Nielson, The University of Mississippi

*An Empirical Evaluation of Future Auditors in the U.S. and India Using the Trifurcated Dimensions of Professional Skepticism*  
Gabriel Dickey, University of Northern Iowa  
R. Greg Bell, University of Dallas  
Sri Beldona, University of Dallas

*Are Audit Fees Linear in Accruals?*  
Shailendra Pandit, University of Illinois at Chicago  
Ryan Joseph Casey, University of Denver  
Feng Gao, Rutgers, The State University of New Jersey  
Michael T. Kirschenheiter, University of Illinois at Chicago  
Siyi Li, California State University, Fullerton

*Audit Partner Political Connections and Audit Quality*  
Megan Grady, California State University, Fullerton  
William Riccardi, University at Albany, SUNY

*Consequences of COVID-19 on Auditors in the Workplace*  
Danielle Rose Lombardi, Villanova University  
Janice C. Sipior, Villanova University  
Deniz A. Appelbaum, Montclair State University

*Critical Audit Matters: Unintended Consequences on Auditor Behavior?*  
Peter Kipp, University of North Texas  
Andrea Seaton Kelton, Middle Tennessee State University  
Lisa Milici Gaynor, University of South Florida

*Enterprise Risk Management and Restatement Contagion*  
Michael Neel, University of North Texas  
Jianren Xu, University of North Texas

*Expanding the Scope of Peer Reviews: A Critical Examination*  
Alan Reinstein, Wayne State University  
Natalie T. Churyk, Northern Illinois University  
Cathleen L. Miller, University of Michigan–Flint

## Saturday, January 15, 2022 (continued)

7:30 am–8:30 am

### *Incumbent Auditor Independence and Predecessor Auditor Tenure*

Brian Matthew Burnett, The University of North Carolina at Charlotte

Gregory W. Martin, The University of North Carolina at Charlotte

David Reppenhagen, The University of North Carolina at Charlotte

Paul N. Tanyi, The University of North Carolina at Charlotte

### *Investor-Specific Auditing*

Kai Gu, University of Houston

### *Isn't That Special? The Relationship between Auditor Industry Specialization, Audit Quality, and Audit Pricing Re-Examined*

Matthew Holt, University of Dayton

Christopher Calvin, University of Dayton

### *Professionally Skeptical Yet Politically Susceptible: Variance Explanations Are Less Believable When Provided by Political Opponents*

Elena Klevsky, The University of Tampa

Robert P. Moadlo, University of North Dakota

Robert Rankin, Texas A&M University–Commerce

### *The COVID-19 Black Swan: Auditing Uncertainty*

Deniz A. Appelbaum, Montclair State University

Danielle Rose Lombardi, Villanova University

Janice C. Sipior, Villanova University

### *The Effect of Pure Audit Firms, Non-Provision of Non-Audit Services to Audit Clients, and a Fee Schedule on Audit Quality Perceptions*

Nicolas Pappert, Technical University of Darmstadt

Reiner Quick, Darmstadt University of Technology

### *Trade Credit and Audit Risk*

Bo Ren, University of Connecticut

### *What Is It About Auditors That Matters? An Exploration of Auditor Personality, Skills and Audit Quality*

Lena Pieper, Maastricht University



## Saturday, January 15, 2022 (continued)

8:30 am–9:45 am

### **Panel: A Path Forward: Inspired by the Notable Contribution to the Auditing Literature Award** Room

*CPE - 1.8 CH*

This panel is inspired by the Griffith, Hammersley, and Kadous (2015) study, “Audits of Complex Estimates as Verification of Management Numbers: How Institutional Pressures Shape Practice,” which is the recipient of the 2022 Notable Contribution to the Auditing Literature Award. Panelists will discuss the implications of this work for increasing our understanding of how auditors consider estimates and how institutional practices influence auditor judgments. Connections to other streams of auditing research and opportunities for future research will also be discussed.

Moderator: Steve Perreault, Providence College

Author Panelists: Emily Griffith, University of Wisconsin–Madison  
Jacqueline Hammersley, University of Georgia  
Kathryn Kadous, Emory University

Panelists: Ann Backof, University of Virginia  
Dereck Barr-Pulliam, University of Louisville  
Brian Bratten, University of Kentucky

10:15 am–11:45 am

### **Concurrent Sessions**

#### **4.01: Panel: Conducting Academic Research to Impact Practice** Room

*CPE - 1.8 CH*

This panel will discuss ways in which auditing researchers can make their work more accessible to audit practitioners. Topics discussed will include the importance of connecting research findings to practice, barriers that can make audit research inaccessible to practitioners, effective strategies for attracting attention to one’s research, as well as the incentives applicable to faculty conducting this type of work.

Moderator: Scott Showalter, North Carolina State University

Panelists: Mark Beasley, North Carolina State University  
Matthew Stephen Ege, Texas A&M University  
Kris Hoang, The University of Alabama  
Rani Hoitash, Bentley University

**10:15 am–11:45 am**

**4.02: Auditor JDM I**

Room

*CPE - 1.8 CH*

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

*Improving Auditors' Review of Inconsistent Audit Evidence*

Jacqueline S. Hammersley, University of Georgia

Justin Leiby, University of Illinois at Urbana-Champaign

Christy Sims Nielson, The University of Mississippi

Discussant: Patrick J. Hurley, Northeastern University

*A Tale of Two Mindsets: Are Skeptical Judgment and Skeptical Action Facilitated by Contrasting Mindsets?*

Emily Sokolosky Blum, Texas A&M University

Richard Hatfield, The University of Alabama

Discussant: Donald R. Young, Indiana University

*How Do Reward versus Penalty Framed Incentives Affect Auditor Judgments and Actions in Diagnostic Tasks?*

Yue Hong, DePaul University

Timothy W. Shields, Chapman University

Discussant: Allen D. Blay, Florida State University

**4.03: Auditor Selection**

Room

*CPE - 1.8 CH*

Moderator: Eric R. Lohwasser, Colorado State University

*Does the Mafia Hire Good Accountants?*

Pietro Andrea Bianchi, Florida International University

Jere R. Francis, University of Missouri

Antonio Marra, Bocconi University

Discussant: Justin C. Short, The University of Tennessee

*The Impact of Credit Market Development on Auditor Choice: Evidence from Banking Deregulation*

Yibin Zhou, The University of Texas at Dallas

Gus De Franco, Tulane University

Yuyan Guan, Nanyang Technological University

Xindong Zhu, City University of Hong Kong

Discussant: Sarah B. Stuber, Texas A&M University

*Bank Audit, Regulatory Costs and Strategic Growth*

Pauline Wu, The University of British Columbia

Discussant: William L. Buslepp, Louisiana State University

## Saturday, January 15, 2022 (continued)

10:15 am–11:45 am

### 4.04: Management Forecasts and Analyst Conference Calls

Room

*CPE - 1.8 CH*

Moderator: Ryan Cating, University of Central Arkansas

*The Responses of Non-Switching Audit Clients and Investors to Damaged Auditor Office Reputation*

Mei Cheng, The University of Arizona

Paul N. Michas, The University of Arizona

Meiling Zhao, The University of Arizona

Discussant: Ashleigh Bakke, The University of Kansas

*Auditor Change and Management's Issuance of Earnings Forecasts*

Yonghong Jia, Iowa State University

Discussant: Yuping Zhao, University of Houston

*Do Financial Analysts' Questions Help Auditors Infer Internal Control Weaknesses?*

Christian Hofmann, Ludwig Maximilian University of Munich

Sebastian Kuhn, Ludwig Maximilian University of Munich

Nina Schwaiger, Ludwig Maximilian University of Munich

Discussant: Ryan Cating, University of Central Arkansas

### 4.05: Risk Assessments and Auditor Judgment

Room

*CPE - 1.8 CH*

Moderator: Evisa Bogdani, University of Kentucky

*Auditor Use of Benchmarks to Assess Fraud Risk: The Case for Industry Data*

Joseph F. Brazel, North Carolina State University

Keith Jones, University of Kansas

Qiyang Lian, University of Missouri–Kansas City

Discussant: Robert Ronald Carnes, University of Florida

*The Auditor's Application of Professional Judgment: Evidence from M&A-Related Critical Audit Matters*

Xi Ai, University of Louisville

Discussant: Emeline Deneuve, ESSEC Business School

*Media Attention and Audit Labor Mix*

Meeok Cho, Seoul National University

Discussant: Evisa Bogdani, University of Kentucky

## Saturday, January 15, 2022 (continued)

10:15 am–11:45 am

### 4.06: Auditor Expertise and Style

Room

*CPE - 1.8 CH*

Moderator: Marcy Lynn Shepardson, Indiana University Bloomington

*Are Good Auditors Born or Groomed? Evidence From BigN Audit Partners Who Got Their Start at a Non-BigN Audit Firm*

Joseph Micale, New Jersey Institute of Technology

Discussant: Aleksandra B. Zimmerman, Florida State University

*Audit Firm and Audit Partner Style in Non-Big 4 Firms*

Matthew David Baugh, Arizona State University

Aleksandra B. Zimmerman, Florida State University

Lauren Matkaluk, Arizona State University

Discussant: Marcy Lynn Shepardson, Indiana University Bloomington

*Legal Intensity of Financial Reporting and Audit Quality*

Jagan Krishnan, Temple University

Jayanthi Krishnan, Temple University

Mengtian Li, Brock University

Yi Liang, Temple University

Discussant: Sarah E. Stein, Virginia Polytechnic Institute and State University

12:00 pm–1:30 pm

### Remembering Sandra Shelton, Ph.D.

Room

Section members will share remembrances of Dr. Sandra Shelton

## Saturday, January 15, 2022 (continued)

1:45 pm–3:15 pm

### Concurrent Sessions

#### 5.01: Panel: Critical Thinking, Communication, and Technical Agility: How to Balance Classroom Content with Needed Skills

Room

*CPE - 1.8 CH*

This panel will discuss how skills such as critical thinking, communication, and technical agility can be successfully conveyed and developed in a classroom setting to prepare students for the profession. Panelists include practitioners, who will provide insight on how these skills help set young professionals apart, as well as academics, who have learned through experience how to successfully strike a balance between incorporating these skills while still covering necessary auditing course content.

Moderator: Erin Hamilton, University of Nevada, Las Vegas

Panelists: Ryan Cupersmith, Managing Partner—EY Las Vegas

Denise Hanes Downey, Villanova University

John Keyser, Case Western Reserve University

Lindsay Andiola, Virginia Commonwealth University

#### 5.02: Auditor JDM II

Room

*CPE - 1.8 CH*

Moderator: Carissa L. Malone, Virginia Polytechnic Institute and State University

*The Effect of National Office and External Inspection on Audit Partner's Judgment*

Yi Luo, Queen's University

Discussant: Jennifer McCallen, University of Georgia

*How Does Accountability and Role Drive Valuation Specialists' Determination of Fair Value?*

Dereck D. Barr-Pulliam, University of Louisville

Jennifer R. Joe, University of Delaware

Stephani A. Mason, DePaul University

Kerri-Ann Sanderson, Bentley University

Discussant: Amy C. Tegeler, University of Wisconsin-Milwaukee

*Root Cause Analysis Research Framework Mapping Auditing JDM Research to RCA of Auditing Deficiencies in Practice—A Way Forward*

Christine J. Nolder, Suffolk University

Daniel G. Sunderland, Northeastern University

Discussant: Marcus M. Doxey, The University of Alabama

## Saturday, January 15, 2022 (continued)

1:45 pm–3:15 pm

### 5.03: Effects of Audits on Investors and Jurors

Room

*CPE - 1.8 CH*

Moderator: Truman Rowley, University of Georgia

*Audit Firm Culture, Audit Quality and Audit Office Growth*

Brian Matthew Goodson, Clemson University

Chad Matthew Stefaniak, University of South Carolina

Sarah Judge, Indiana University

Discussant: Sarah Thorrick, University of Massachusetts

*The Effects of Critical Audit Matter Recurrence and Reporting Treatment on Investors' Information Processing, Judgments, and Decisions*

Hilda E. Carrillo, University of Louisville

Discussant: Valerie Chambers, Weber State University

*Partner Identification in the Courtroom: The Role of Emotions and Counterfactual Thoughts and the Effectiveness of a Show-and-Tell Defense*

Erin Burrell Nickell, Stetson University

Lisa M. Victoravich, University of Denver

D. Jordan Lowe, Arizona State University

Discussant: Junnan Cui, St. Norbert College

### 5.04: Auditor Labor Markets II

Room

*CPE - 0.0 CH*

Moderator: Wenyin Li, University of Kentucky

*Externalities of Financial Statement Fraud on the Incoming Accounting Labor Force*

Robert Ronald Carnes, University of Florida

Dane M. Christensen, University of Oregon

Paul E. Madsen, University of Florida

Discussant: Matthew David Baugh, Arizona State University

*When Employees Go to Court: Audit Office Labor Market Reputation and Audit Quality*

Jade Huayu Chen, The University of Arizona

Discussant: Joseph H. Schroeder, Indiana University Bloomington

*Outside Job Opportunities for External Auditors and Audit Quality*

Matthew Stephen Ege, Texas A&M University

Young Hoon Kim, George Mason University

Dechun Wang, Texas A&M University

Discussant: Matthew A. Cobabe, Virginia Polytechnic Institute and State University

## Saturday, January 15, 2022 (continued)

1:45 pm–3:15 pm

### 5.06: Auditor Networks

Room

*CPE - 1.8 CH*

Moderator: Ryan T. Dunn, Auburn University

*Network Connectedness and the Convergence of Audit Styles*

Lin Wang, Central University of Finance and Economics

Donghui Wu, The Chinese University of Hong Kong

Yuping Zhao, University of Houston

Discussant: Meng Li, Temple University

*Audit Partner Connectedness and Audit Performance*

Bo Gao, The University of Texas at El Paso

Scott E. Seavey, Florida Atlantic University

Discussant: Summer Liu, Arizona State University

*Industry Knowledge Shared across Partners within Audit Offices and Audit Quality*

Meiling Zhao, The University of Arizona

Paul N. Michas, The University of Arizona

Daniel Russomanno, The University of Arizona

Discussant: Tyler Kleppe, University of Kentucky

3:15 pm–5:15 pm

### Concurrent Sessions

#### 6.01: Qualitative Studies on Audit Firm Issues

Room

*CPE - 1.8 CH*

Moderator: Emily Elaine Griffith, University of Wisconsin–Madison

*International Rotations in Globally Networked Firms: Implications for Audit Quality*

Kim D. Westermann, California Polytechnic State University, San Luis Obispo

Denise Hanes Downey, Villanova University

Discussant: Kris Hoang, The University of Alabama

*Auditors' Reaction to Feedback from PCAOB Inspections*

Amy C. Tegeler, University of Wisconsin–Milwaukee

Denise Hanes Downey, Villanova University

Veena Looknanan Brown, University of Wisconsin–Milwaukee

Discussant: Kim D. Westermann, California Polytechnic State University, San Luis Obispo

## Saturday, January 15, 2022 (continued)

3:15 pm–5:15 pm

*Unique Like Everyone Else: How the Audit Profession Selects Critical Audit Matters*

Steve Dannemiller, The University of Alabama

Marcus M. Doxey, The University of Alabama

Kris Hoang, The University of Alabama

Rich Houston, The University of Alabama

Discussant: Christine Gimbar, DePaul University

### 6.02: Behavioral Audit Research—Various Topics

Room

*CPE - 1.8 CH*

Moderator: LaToya Louise Flint, The University of Mississippi

*The Effects of a Client's Social Media Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective*

Laura Guichard Latiolais, University of Louisiana at Lafayette

Sanaz Aghazadeh, Louisiana State University

Owen Brown, Baylor University

Thomas J. Phillips, Louisiana State University

Discussant: Peter Kipp, University of North Texas

*Surviving Busy Season: Microbreaks and Supervisory Support as Coping Mechanisms*

Devon Privette Jefferson, Virginia Commonwealth University

Lindsay Andiola, Virginia Commonwealth University

Patrick J. Hurley, Northeastern University

Discussant: Truman Rowley, University of Georgia

*Balancing Loyalties: A Behavioral Study on How Supervisor-Subordinate Relationships Affect Whistleblowing Intentions*

Jace Garrett, Clemson University

Douglas F. Prawitt, Brigham Young University

Kyle Sopp, Florida State University

Discussant: Christy Sims Nielson, The University of Mississippi

### 6.03: Auditors' Report Modifications

Room

*CPE - 1.8 CH*

Moderator: Yijing Cui, The University of Kansas

*Subsequent Event Reporting and Audit Quality Among U.S. State and Local Governments*

Bethany Brumley, University of Illinois at Urbana-Champaign

Keith Czerney, University of Missouri

Anne Thompson, University of Illinois at Urbana-Champaign

Wei Zhu, University of Illinois at Urbana-Champaign

Discussant: James Justin Blann, University of Arkansas



## Saturday, January 15, 2022 (continued)

3:15 pm–5:15 pm

*Auditor Conservatism: Evidence from Debt Capacity and Going Concern Reporting*

Ryan T. Dunn, Auburn University

Discussant: Mindy Hyo Jung Kim, George Mason University

### 6.04: Auditor Rotation

Room

*CPE - 1.8 CH*

Moderator: Nathan Groff, University of Arkansas

*Mandatory Audit Partner Rotation in Non-Big 4 Audit Firms.*

William Docimo, University of Pittsburgh

Discussant: Matthew Sherwood, University of Massachusetts Amherst

*Audit Partner Succession Planning and Audit Quality: Evidence from Staggered Partner Rotations*

Eric R. Lohwasser, Colorado State University

Discussant: Millie McAleer Hutton, The University of Alabama