



2015 Auditing Section Midyear Conference and Doctoral Consortium

JANUARY 15–17, 2015 • MIAMI, FLORIDA

[Submissions](#)

[Registration](#)

[Hotel Info](#)

[Program](#)

[Consortium](#)

Preliminary Program

Thursday, January 15, 2015

8:00 am – 5:30 pm [Doctoral Consortium](#)

Sponsored by KPMG Foundation



1:00 pm – 5:00 pm [Excellence in Auditing Education Workshop](#)
Auditing – 4.5 CH

7:00 pm – 8:00 pm **Welcome Reception**

Friday, January 16, 2015

7:00 am – 8:30 am **Continental Breakfast**

8:30 am – 9:45 am **Welcome and Plenary Session**

Auditing – 1.0 CH

Speaker: [James R. Doty](#), Chairman, Public Company Accounting Oversight Board Chairman

9:45 am – 10:15 am **Break**

10:15 am – 11:45 am **Concurrent Sessions**

Auditing – 1.5 CH

1.01 Trends That Will Determine the Future of Auditing

Moderator: Gregory A. Jonas, PCAOB

Panelist:

Mike Cook, Comcast Corporation

Michael Gallagher, PricewaterhouseCoopers

Brian Croteau, SEC

Carol Dee, PCAOB Academic Fellow (2014–2015) and University of Colorado Denver

1.02 Audit Quality 1

Moderator: Kelsey R. Brasel, Ball State University

Audit Risk vs. Negotiating Leverage and Accountability: The Effects of Audit Committee Quality on Auditor Conservatism.

Marcus M. Doxey, The University of Alabama–Tuscaloosa
Linda McDaniel, University of Kentucky
Robert J. Ramsay, University of Kentucky

Does Auditor Independence Enhance the Effectiveness of Continuous Auditing?

Dereck D. Barr, University of Wisconsin – Madison

A Framework for Analyzing the Potential Role of Big Data in Auditing: A Synthesis of the Literature.

Michael G. Alles, Rutgers University – Newark
Glen L. Gray, California State University – Northridge

The Informative Value of the Auditors' Going–Concern Opinion Incremental to Signals from Other Information Intermediaries.

Nadine Funcke, Rotterdam School of Management Erasmus University

1.03 Fraud

Moderator: Andrew John Imdieke, Michigan State University

Analyzing Audit Risk and Evaluating the Control Environment: Is Gender a Missing Variable in Detecting Fraud?

Theresa Hilliard, West Virginia University
Discussant: Tina Carpenter, University of Georgia

Internal Control Weaknesses and Financial Reporting Fraud.

Dain C. Donelson, University of Texas at Austin
Matthew Stephen Ege, University of Florida
John M. McInnis, University of Texas at Austin
Discussant: Matthew Sherwood, University of Kansas

The Influence of Fraudulent Financial Reporting on the Monitoring and Verification of Peer Firms' Financial Reporting Process.

Feng Guo, University of Kansas
Thomas R. Kubick, University of Kansas
Adi Masli, University of Kansas
Discussant: Renee Flasher, Ball State University

1.04 Audit Markets

Moderator: Scott Nathan Bronson, University of Kansas

Audit Market Structure and Initial Audit Pricing Strategies.

Bradley Lawson, Oklahoma State University
John Daniel Eshleman, Oklahoma State University

Determinants of Audit Market Instability: Supplier Collusion and Audit Leader's Reputation Damage.

Simon Dekeyser, KU Leuven
Marleen Willekens, KU Leuven
Ann Gaeremynck, KU Leuven

Internal Control Opinion Shopping and Audit Market Competition.

Nathan Newton, University of Missouri–Columbia

Julie S. Persellin, Trinity University
 Dechun Wang, Texas A&M University
 Michael S. Wilkins, Trinity University

*Long-Term Trends in Audit Market Shares: Effects of BIG-4 Pricing Strategies or Non BIG-4 Market Power?**

Hua Xin, Rutgers University
 Bharat Sarath, Rutgers University – Newark

1.05 Professional Skepticism

Moderator: Michelle McAllister, Florida State University

Motivating Auditor Skepticism.

Kathryn Kadous, Emory University

Daniel Zhou, Emory University

Discussant: Jeremy Vinson, University of North Texas

The Effect of Professional Skepticism on Job Attitudes and Turnover Intentions within the Audit Profession.

Jeffrey R. Cohen, Boston College

Derek W. Dalton, Clemson University

Nancy Lee Harp, Clemson University

Discussant: Christine J. Nolder, Suffolk University

The Impact of Management Alumni Affiliation and Persuasion Tactics on Auditors' Internal Control Judgments.

Sudip Bhattacharjee, Virginia Tech University

J. Owen Brown, Baylor University

Discussant: Lori S. Kopp, University of Lethbridge

12:00 pm – 1:30 pm **Lunch**

1:45 pm – 3:00 pm **Concurrent Sessions**

Auditing – 1.5 CH

2.01 Intersecting Responsibilities: How Internal and External Auditors Can Leverage Each Other and Work Effectively with the Audit Committee

Moderator: Cindy Fornelli, The Center for Audit Quality

Panelist:

Urton Anderson, University of Kentucky

William Platt, Deloitte LLP

Hal Garyn, The Institute of Internal Auditors

Joan Amble, JCA Consulting

2.02 Audit Quality 2

Moderator: Christine Gimbar, Virginia Tech University

Does Pressure to Satisfy Clients Influence How Auditors Perceive and Respond to Client Persuasion?

Kristina J. Hoang, Tulane University

Sanaz Aghazadeh, Lehigh University

Mitigating the Dilution Effect of Non–diagnostic Information on Auditors' Judgments Using a Frequency Response Mode.

Aasmund Eilifsen, Norwegian School of Economics
Natalia Kochetova–Kozloski, Saint Mary's University
William F. Messier, University of Nevada–Las Vegas

Realigning Auditors' Incentives: Experimental Evidence of a Third–Party Hiring System.

Patrick Joseph Hurley, University of Wisconsin–Madison
Brian Mayhew, University of Wisconsin–Madison
Kara Obermire, University of Wisconsin–Madison

2.03 Audit Quality 3

Moderator: Veena L. Brown, University of Wisconsin–Milwaukee

The Lingering Effects of Multi–Tasking on Auditors' Judgment Quality.

Curtis Mullis, University of Alabama–Tuscaloosa
Discussant: Chanta Nichelle Thomas, Southern Illinois University – Carbondale

Thinking Fast versus Thinking Slow: The Effect on Auditor Skepticism.

Christopher J. Wolfe, Texas A&M University
Brant Erich Christensen, Texas A&M University
Scott David Vandervelde, University of South Carolina
Discussant: Robert Paul Moadlo, Emory University

2.04 Litigation Risk

Moderator: Nathan R. Berglund, Oklahoma State University

Auditor Litigation, Audit Office Pricing and Client Acceptance.

Chan Li, University of Pittsburgh
Yangyang Fan, University of Pittsburgh
Nandu Nagragian, University of Texas – Arlington
Jared Smith, University of Pittsburgh
Discussant: W. Robert Knechel, University of Florida

Perceived Audit Quality and Firm Value: Evidence from Investors' Reaction to the First Disclosure of Limiting Liability Agreements.

Amy Sun, UH
Henock Louis, Penn State University
Dahlia M. Robinson, University of South Florida
Discussant: Pablo C. Machado, University of Arizona–Tucson

A Tale of Two Incentives: Investigating Auditors' Willingness to Reveal Prior Misstatements.

Brant Erich Christensen, Texas A&M University
Sarah C. Rice, University of Connecticut
Timothy Andrew Seidel, University of Arkansas–Fayetteville
Discussant: Nathan Chad Goldman, University of Arizona

2.05 Individual–Level Traits and Their Effects

Moderator: Brent A. Garza, University of Illinois at Urbana–Champaign

Auditor Networks and Tax Avoidance: Evidence from Private Firms.

Pietro Andrea Bianchi, University of Miami – Business School
 Diana Falsetta, University of Miami
 Miguel A. Minutti-Meza, University of Miami
 Eric H. Weisbrod, University of Miami
Discussant: Joseph H. Schroeder, Indiana University – Bloomington

Recognition and Control of Professional Skepticism in Big 4 and Non-Big 4 Accounting Firms.

Amin Sofla, Umea University

Tobias Svanstrom, Umea University

Discussant: Brian Fitzgerald, Northeastern University

Why Do People Self-Select into Public Accounting? The Role of Socioeconomic Status, Resource Scarcity, and Evolutionary Psychology.

Justin Leiby, University of Florida

Paul E. Madsen, University of Florida

Discussant: Chad Matthew Stefaniak, Central Michigan University

3:00 pm – 3:30 pm

Break

3:30 pm – 4:45 pm

Concurrent Sessions

Auditing – 1.5 CH

3.01 Assuring Sustainability Information – Current State and Future Direction

Panelist:

Dorsey Lee Baskin, Grant Thornton LLPD

Scott Showalter, North Carolina State University

Eric Hesphenheide, Global Reporting Initiative

3.02 Regulation, Audit Pressures, and Reporting

Moderator: Nathan Newton, University of Missouri–Columbia

The Effect of Deadline Imposed Time Pressure on Audit Quality.

James C. Hansen, Weber State University

Steven M. Glover, Brigham Young University

Timothy Andrew Seidel, Utah State University

Discussant: Erik Beardsley, Texas A&M University

The Effect of State Regulation on School District Auditor Choice and Reporting Quality.

Alfred Yebba, Syracuse University

Randal J. Elder, Syracuse University

Discussant: David Bryan, Florida State University

The Unintended Consequences of Emerging Growth Company Status on Initial Public Offering Valuation and the Associated Auditor Risk and Effort.

Tiffany J. Westfall, University of Nebraska – Lincoln

Thomas C. Omer, University of Nebraska–Lincoln

Discussant: John Daniel Eshleman, Oklahoma State University

3.03 Specialists

Moderator: Kecia Williams Smith, Texas A&M University

Increasing the Relevance of Corporate Social Responsibility Reporting through Reporting Enhancements and Stakeholder-Centric Assurance.

Jonathan H. Grenier, Miami University
 Brian J. Ballou, Miami University
 James Bierstaker, Villanova University
 Dan L. Heitger, Miami University

Use of Third Party Specialists' Reports When Auditing Fair Value Measurements: Do Auditors Stay in their Comfort Zone?

Jennifer R. Joe, University of Delaware
 Scott David Vandervelde, University of South Carolina
 Yi-Jing Wu, Case Western Reserve University

Auditors' and Specialists' Views about the Use of Specialists during an Audit.

Jefim Efrim Boritz, University of Waterloo
 Natalia Kochetova-Kozloski, Saint Mary's University
 Linda Robinson, University of Waterloo
 Christopher Wong, University of Waterloo

3.04 Risk and Audit Fees

Moderator: Allen Hartt, Bentley University

Auditors and the Principal-Principal Agency Conflict in Family-controlled Firms.

Sabri Boubaker, Groupe ESC Troyes en Champagne
 Michel L. Magnan, Concordia University
Discussant: Hua Xin, Rutgers University – Newark

Do Auditors Respond to Unique Characteristics of Individual Executives? Evidence from Audit Pricing Decisions.

John R. Lauck, Virginia Tech
 Joseph R. Rakestraw, Virginia Tech
 Sarah E. Stein, Virginia Tech
Discussant: Ryan T Dunn, The University of Alabama-Tuscaloosa

The Impact of Employee Morale on Corporate Audits.

Minjie Huang, University of Kansas
 Adi Masli, University of Kansas
 Felix Meschke, University of Kansas
 James P. Guthrie, University of Kansas
Discussant: Anne Albrecht, University of Missouri-Columbia

3.05 Audit Quality 4

Moderator: Lori S Kopp, University of Lethbridge

The Impact of Auditor Selection Regime and Audit Committee Autonomy on Investment Decisions.

Anna Gold, University Amsterdam
 Patrick Klynsmiit, University Amsterdam
 Philip Wallage, University Amsterdam
 Arnold Wright, Northeastern University
Discussant: Laura Feustel, University of South Carolina

Pressures on Audit Partner's Negotiation Strategy and Decision Making. Christopher Koch, University of Mainz Steven E. Salterio, Queen's University – Kingston
Discussant: Sanaz Aghazadeh, Lehigh University

5:00 pm – 6:30 pm **Business Meeting and Reception**

Saturday, January 17, 2015

7:30 am – 8:30 am **Continental Breakfast
 and Research & Education Forum**
Auditing – 1.0 CH

Table 1 – Internal Controls Over Financial Reporting

An Analysis of the Costs and Benefits of Auditor Attestation of Internal Control over Financial Reporting.
 Hongmei Jia, Louisiana Tech University

An Exploration of the Choice to Voluntarily Comply with SOX Section 404(b).
 Jason E. MacGregor, Baylor University
 David N. Hurtt, Baylor University
 Alan I Blankley, University of North Carolina–Charlotte

Do Material Weakness Disclosures Reduce Information Asymmetry in Mergers and Acquisitions?
 Michael Jordan Mowchan, Arizona State University – Tempe

Fair Value Measurements and Material Weaknesses: A Root Cause Analysis.
 Nathan Hatch Cannon, Texas State University – San Marcos
 Brant Erich Christensen, Texas A&M University
 Thomas C. Omer, University of Nebraska–Lincoln
 David A. Wood, Brigham Young University

Table 2 – Joint Audits and Market Structure

Auditor Leadership in Joint Audit and Audit Quality.
 Andrei Filip, Essec Business School
 Gerald Lobo, University of Houston–Houston
 Thomas Jeanjean, Essec Business School
 Luc J. Paugam, Essec Business School

Auditor – Client Distance: Determinants and Implications for Audit Quality.
 Wasinee Thammasiri, University of the Thai Chamber of Commerce

Joint Audit, Audit Market Structure, and Social Welfare.
 Qiang Guo, Universitat Mannheim
 Christopher Koch, University of Mainz
 Aiyong Zhu, University of Mannheim

Supply of Metro Area Audit Providers and Audit Market Outcomes.
 Michael Ettredge, University of Kansas
 Matthew Sherwood, University of Kansas
 Lili Sun, University of North Texas

Table 3 – Corporate Governance and Social Responsibility

Consequences of Voluntary Audit Committee Adoption by Nonprofit Organizations.

Randal J. Elder, Syracuse University

Nancy Chun Feng, Suffolk University

Daniel Gordon Neely, University of Wisconsin–Milwaukee

Determinants of Internal Audit Quality Post Sarbanes Oxley Act of 2002.

Steven DeSimone, Bentley University

Mohammad J. Abdolmohammadi, Bentley University

How Does the Method the Board of Directors Uses to Increase Board Independence Influence External Monitoring?

Christine Porter, University of Kansas

Matthew Sherwood, University of Kansas

Is Corporate Social Responsibility Priced? Evidence from Audit Pricing.

Li Zheng Brooks, Washington State University

Jacquelyn Sue Moffitt, Louisiana State University – Baton Rouge

Table 4 – Auditor Pricing Studies

Audit Pricing and Non–Audit Services in the German Private Client Segment – The Impact of the Credence Nature of Auditing.

Nicole V.S. Ratzinger–Sakel, Universität Ulm

Martin W. Schönberger, Ulm University, Institute of Accounting and Auditing

Do Auditors Distinguish Management Ability, Compensation, and Power?

Elaine G. Mauldin, University of Missouri–Columbia

Anne Albrecht, University of Missouri–Columbia

Religiosity and Audit Fees.

Hua Xin, Rutgers University – Newark

Bikki Jaggi, Rutgers University – Newark

The Impact of Mandatory Audit Fee Disclosure on Price Competition in the Audit Market.

Liesbeth Averhals, KU Leuven – HUB

Tom Van Caneghem, KU Leuven – HUB

Marleen Willekens, KU Leuven – HUB

Table 5 – Risk Signals and the Market's Response

Auditor Search Periods as a Signal of Engagement Risk.

Hakjoon Song, The University of Akron

Vivek Mande, California State University – Fullerton

Myungsoo Son, California State University – Fullerton

Can Auditor Responses Mitigate Unfavorable PCAOB Inspections?

William L. Buslepp, Texas Tech University

Matthew Adam Notbohm, University of North Dakota

Economic Consequences of PCAOB Inspections: Impact on

Information Asymmetry over Time.

Ann Vanstraelen, Universiteit Maastricht

Patrick Vorst, Universiteit Maastricht

Lei Zou, Universiteit Maastricht

Market Reaction to Deteriorating Auditor–Client Relationships.

Dong Li, Louisiana State University

PCAOB Inspection Reports and Shareholder Ratification of the Auditor.

Hakjoon Song, The University of Akron

Myungsoo Son, Cal State University – Fullerton

Table 6 – Determinants of Audit Quality*Audit Quality Differentiation between International Audit Firm Networks.*

Sanne Janssen, University of Antwerp

Kris Hardies, Universiteit Antwerpen

Business Group Importance and Audit Quality. Chunfei Wang, Central University of Finance & Economics

Lina Wu, Peking University

Jian Zhou, University of Hawaii–Manoa

Does the Presence of Highly Compensated General Counsel Affect Audit Quality and Audit Outcomes?

Stephanie Antionette Hairston, Georgia Southern University

Ji Woo Ryou, University of Memphis

Do Social Biases Impede Auditor Reliance on Specialists? Toward a Theory of Social Similarity

Rina Limor, Hofstra University

Table 7 – Effects of Audit Quality*Auditor Choice, Cost of Debt, Earnings Management in Private Firms.*

Tatiana Mazza, Louisiana State University – Baton Rouge

Does Auditor Quality Constrain Corporate Tax Avoidance? Some International Evidence.

Kiridaran Kanagaretnam, York University

Kiat Bee Jimmy Lee, Singapore Management University

Chee Yeow Lim, Singapore Management University

Gerald Lobo, University of Houston–Houston

Securities Trading Damages and the Going Concern Modified Audit Report.

Nathan R. Berglund, Oklahoma State University

Mollie Mathis, Oklahoma State University

Table 8 – Banking and Industry Specialization*Auditor Specialization and Competitive Pressure in the Banking Industry: Effects on Audit Pricing and Bank Financial Statement Quality.*

Ines Simac, KU Leuven

Marleen Willekens, KU Leuven

Banking Audit Expertise and Quarter-End Repo Borrowings.
John Zhang, University of Edinburgh

Client Competition, Auditor Specialization and Audit Quality.
Elizabeth Schwartzhoff, Louisiana State University – Baton Rouge

Table 9 – Clients' Accounting Systems and the External Audit
Accounting Outsourcing and Audit Lag.
Charles P. Cullinan, Bryant University
Xiaochuan Zheng, Bryant University

The Impact of Client's Information Technology Capabilities on Audit Efficiency.
Benjamin Hoffman, Kent State University – Kent
R. Drew Sellers, Kent State University – Kent

Table 10 – Audit Quality Indicators
Audit Quality Indicators: Experience Level and Firm Size Differences in Perception.
Veena Looknanan Brown, University of Wisconsin–Milwaukee
Jodi Lynn Gissel McDowell, Marquette University

Auditor Communication of Material Imprecision and Non-professional Investors' Judgments.
Jeremy Griffin, University of Notre Dame
Sean Dennis, University of Wisconsin–Madison
Karla Johnstone, University of Wisconsin–Madison

Auditor Sensitivity to Real Earnings Management: An Experimental Investigation.
Benjamin Commerford, University of Alabama–Tuscaloosa
Dana R. Hermanson, Kennesaw State University
Richard W. Houston, University of Alabama–Tuscaloosa
Michael Francis Peters, Villanova University

Examining the Impact of Industry Norms on Management Perceptions of Audit Quality under Ambiguous Accounting Guidance.
Erik S. Boyle, University of Utah

Non-professional investor perceptions of Stealth Restatements and Qualitative Materiality: An Experimental Perspective.
Thomas Joseph Smith, Florida Atlantic University – Boca
Lisa M. Victoravich, University of Denver

The Effect of Mindset, Metaphor, and Expertise Prompts on Finding Contradictory Audit Evidence.
Carol Springer Sargent, Middle Georgia State College
Carol C. Bishop, Georgia Southwestern State University

Table 11 – Audit Regulation
Regulatory Oversight and Audits in Capital Markets.
Minlei Ye, University of Toronto – Rotman School of Management
Dan A. Simunic, University of British Columbia

The Effects of Auditor Rotation and Client Importance on Lenders' Perceptions of Auditor Independence, Financial Statement Reliability,

and Loan Decisions.

Kayla Denise Booker, Jackson State University

Signaling in Debt Contracting Via Voluntary Verification of Timely Information.

Sebastian Kronenberger, University of Texas

Table 12 – Auditor Judgment

Measuring Auditor Orientation and its Impact on Judgment.

Robert E. Pinsker, Florida Atlantic University – Boca

Ferdy van Beest, Nyenrode Business University

Multi-Disciplinary Teams and Biased Evidence Processing: Implications from the Greenhouse Gas Emissions Assurance Setting.

Sarah Yeonjeung Kim, University of New South Wales

Wendy Green, University of New South Wales

Karla Johnstone, University of Wisconsin–Madison

The Effects of Conflicting Messages on Audit Accuracy and Efficiency.

Rebecca B. Martin, McNeese State University

William W. Stammerjohan, Louisiana Tech University

Andrea R. Drake, Louisiana Tech University

The Influence of Professional Identity and Outcome Knowledge on Professional Judgment.

Anna J. Johnson, Bradley University

Julia L. Higgs, Florida Atlantic University – Boca

Karen L. Hooks, Florida Atlantic University – Boca

An Analysis of Professionals' Declining Response Rates to Studies Published in Auditing: A Journal of Practice & Theory

Charles D. Bailey, University of Memphis

Porschia Nkansa, University of Memphis

Table 13 – Auditor Liability 2

The Effects of Critical Audit Matter Paragraphs and Accounting Standard Precision on Auditor Liability.

Christine Gimbar, Virginia Tech University

Thomas Bowe Hansen, Virginia Tech

Michael Edward Ozlanski, University of New Hampshire

Why Are Auditors Blamed When Something Goes Wrong? Experimental Evidence.

Emna Ben Saad, ISCCB University of Tunis Carthage

Florian Hoos, HEC Paris

Cedric Lesage, HEC Paris

Examining the Current Legal Environment Facing the Public Accounting Profession.

Alan Reinstein, Wayne State University

Carl Pacini, University of South Florida

Brian Patrick Green, University of Michigan-Dearborn

Table 14 – Fraud Detection

Contrast Effects and Auditor Sensitivity to the Strategic Risk of Fraud.

Dereck D. Barr, University of Wisconsin – Madison

Kendall O. Bowlin, University of Mississippi

The Influence of Collective Intelligence Factor on the Fraud Brainstorming Effectiveness of Traditional and Virtual Audit Groups.
Allen Hartt, Bentley University

Table 15 – Internal Audit Function

Continuous Auditing Between Theory and Practice – A Review of Continuous Auditing in the Context of the IAF–.

Marc Eulerich, Universität Duisburg–Essen

Artur Kalinichenko, Department of Accounting and Finance, Chair of Internal Auditing and Corporate Governance, Mercator School of Management, University of Duisburg–Essen

The Organization of the Internal Audit Function and its Relationship to other Governance Players.

Marc Eulerich, Universität Duisburg–Essen

Jochen C. Theis, Universität Duisburg–Essen

Table 16 – Professional Skepticism 2

Control Yourself! The Impact of Self-control on Auditors' Ability to Practice Professional Skepticism.

Joleen Kremin, Portland State University

Current Levels of Professional Skepticism: An Extension of Hurr (2010).

Joel Pike, University of Northern Iowa

Gerald Smith, University of Northern Iowa

Mindfulness and Audit Practice: Toward a Better Auditor Brain.

Yu–Tzu Chang, University of Kentucky

Dan Stone, University of Kentucky

More Skeptical Judgments and Choices with Female Auditors than with Male Auditors.

Cardamine Carmen Olsen, Norwegian School of Economics

The Impact of Professional Skepticism on the Likelihood of Blowing the Whistle Under Different Retaliation Conditions.

Rafik Z. Elias, California State University, Los Angeles

Magdy S. Farag, Cal State Poly University – Pomona

Knowledge Transfer Influencing Skepticism in Audit Engagement Planning.

Waymond Rodgers University of Texas

Grace Mubako, University of Texas

Laura Hall, University of Texas

Table 17 – Standard Setting and Regulatory Reforms

Private Auditing Standard Setting and the Economic Cycle

Colleen M. Boland, University of Wisconsin – Milwaukee

Tale of Two Professions: The Impact of Sarbanes–Oxley Act and Global Economic Crisis on Public Accounting and Law Firms' Revenue Generation

Keval U. Amin, Temple University

Rajiv D. Banker, Temple University
 Jagan Krishnan, Temple University
 Eunyong Whang, University of Texas–Pan American

What Does "Say on Pay" Say about Audit Risk?
 Terry Grant, University of South Alabama
 Jasmine Bordere, The University of Alabama–Tuscaloosa
 Conrad Ciccotello, Georgia State University

8:30 am – 9:45 am

Plenary Session

Auditing – 1.0 CH

Integrated Reporting–The Means to Greater Integrated Thinking
 Speaker: [Beth A. Schneider](#)

9:45 am – 10:15 am

Break

10:15 am – 11:45 am

Concurrent Sessions

Auditing – 1.5 CH

4.01 Practice Monitoring of the Future – Innovations in Peer Review

Moderator: J. Gregory Jenkins, Virginia Tech University

Panelist:

Jim Brackens, AICPA

Rick Reeder, Reeder & Associates, PA

4.02 Client Importance and Nonaudit Fees

Moderator: Barbara Murray Grein, Drexel University

Does Big 4 Consulting Impair Audit Quality?

Ling Lisic, George Mason University

Linda Ann Myers, University of Arkansas–Fayetteville

Robert Pawlewicz, George Mason University

Timothy Andrew Seidel, Utah State University

Discussant: Margaret H. Kim, Arizona State University – Tempe

How Do Audit Firms Respond to Fee Pressure? Evidence of Increased Nonaudit Services and Their Impact on Audit Quality.

Erik Beardsley, Texas A&M University

Dennis R. Lassila, Texas A&M University

Thomas C. Omer, University of Nebraska–Lincoln

Discussant: Allen D. Blay, Florida State University

The Influence of Client Importance and Country–Level Institutions on Auditor Behavior.

Matthew James Beck, Michigan State University

Discussant: Dechun Wang, Texas A&M University

4.03 Technology, Financial Reporting, and Audit Efficiency

Moderator: Pablo C. Machado, University of Arizona–Tucson

Information Technology Investments and the Timeliness of Financial Reports.

Joseph H. Zhang, University of Memphis

Joseph Johnston, The City University of Hong Kong
Discussant: Charles P. Cullinan, Bryant University

The Effect of Comparability on Audit Production.
 Jonathan Nash, Florida State University
 Landon Mauler, Florida State University
 Allen D. Blay, Florida State University
Discussant: Olena Victoria Watanabe, Iowa State University

The Financial Reporting Supply Chain and Use of XBRL Extensions.
 W. Robert Knechel, University of Florida
 James D. Vincent, University of Florida
 Devin Williams, University of Florida
Discussant: Joshua Gunn, University of Pittsburgh

4.04 Auditor Liability

Moderator: Colleen M Boland, University of Wisconsin – Milwaukee

Limited Liability Agreements: Bankers' Perceptions and Effects on Loan Decisions.
 Aisha G. Meeks, Dalton State College

Risk Disclosure Preceding Negative Outcomes: The Effects of Reporting Critical Audit Matters on Judgments of Auditor Liability.
 Kelsey R. Brasel, Ball State University
 Marcus M. Doxey, University of Alabama–Tuscaloosa
 Jonathan H. Grenier, Miami University
 Andrew Buthod Reffett, Miami University

The Effect of Disclosing Critical Audit Matters in the Auditor's Report on Perceived Auditor Responsibility for Misstatements.
 Steven J. Kachelmeier, University of Texas at Austin
 Jaime J. Schmidt, University of Texas at Austin
 Kristen Valentine, University of Texas at Austin

The Impact of a Judgment Rule and Critical Audit Matters on Auditor Legal Liability - The Moderating Role of Legal Knowledge.
 Timothy Brown, University of Illinois–Urbana–Champaign
 Tracie Majors, University of Illinois–Urbana–Champaign
 Mark Peecher, University of Illinois–Urbana–Champaign

What, If Anything, Can Auditors Do to Combat Jurors' Propensity to Penalize Auditors for Identifying and Investigating Fraud Risks?
 Mark Peecher, University of Illinois–Urbana–Champaign
 Andrew Buthod Reffett, Miami University
 Aaron Zimbelman, University of South Carolina

12:00 pm – 1:30 pm **Lunch**

1:45 pm – 3:15 pm **Concurrent Sessions**
Auditing – 1.5 CH

5.01 Reviewing the Review Process

Moderator: David A. Wood, Brigham Young University
Panelist:

William F. Messier, University of Nevada–Las Vegas
 Linda Ann Myers, University of Arkansas–Fayetteville
 Arnold Wright, Northeastern University

5.02 Fraud 2

Moderator: Denise Dickins, East Carolina University

An Audit Partner–Led Field Intervention in Fraud Brainstorming.

Sean Dennis, University of Wisconsin–Madison

Karla Johnstone, University of Wisconsin–Madison

Can Auditors Detect Deceptive Discussions during Earnings Conference Calls?

Jessen L. Hobson, University of Illinois–Urbana–Champaign

William J. Mayew, Duke University

Mark Peecher, University of Illinois–Urbana–Champaign

Mohan Venkatachalam, Duke University

Hijacking the Moral Imperative: How Financial Incentives Can Discourage Whistleblower Reporting.

Leslie Berger, Wilfrid Laurier University

Stephen Joseph Perreault, Providence College

James Wainberg, University of Waterloo

The Role of Individual Professional Skepticism in Fraud Risk Brainstorming.

Michelle McAllister, Florida State University

Allen D. Blay, Florida State University

Kathryn Kadous, Emory University

5.03 Auditor Tenure and Turnover

Moderator: Adam James Greiner, University of Denver

Audit Firm Tenure and Audit Quality: New Insight from Quantile Regressions.

Elizabeth Carson, University of New South Wales

Per Christen Tronnes, Norwegian School of Economics

Leon Wong, University of New South Wales

Discussant: Jonathan Nash, Florida State University

Audit Firm Tenure, Bank Complexity and Financial Reporting Quality.

Monika Causholli, University of Kentucky

Brian Bratten, University of Kentucky

Thomas C. Omer, University of Nebraska–Lincoln

Discussant: Pietro Andrea Bianchi, University of Miami – Business School

Auditor Selection Following Auditor Turnover: Do Industry Peers' Choices Matter?

Xudong Li, Monmouth University

Lili Sun, University of North Texas

Discussant: Phillip T. Lamoreaux, Arizona State University – Tempe

5.04 Compensation Contracts, Audit Fees, and Audit Committees

Moderator: Colleen M. Boland, University of Wisconsin – Milwaukee

Audit Committee Chair Incentives to Use Voluntary Disclosure in the Audit Committee Report under High Agency Conflicts.

Matthew Reidenbach, Pace University

Discussant: Jiaxin Liu, CUNY–Baruch College

Audit Contract Types and Audit Quality.

Klaus Henselmann, University Erlangen–Nuernberg

Michael W. Stich, University Erlangen–Nuernberg

Nadine Winkler, University Erlangen–Nuernberg

Discussant: Nathan R. Berglund, Oklahoma State University

Component Auditors and Audit Fees.

M. Kathleen Harris, University of Nebraska – Lincoln

Scott E. Seavey, University of Nebraska–Lincoln

Discussant: Sarah E. Stein, Virginia Tech

3:15 pm – 3:45 pm **Break**

3:45 pm – 5:15 pm **Concurrent Sessions**

Auditing – 1.5 CH

6.01 The "Crazy Eddie" Case: Using Fraud Cases in the Classroom

Moderator: Thomas M. Kozloski, Saint Mary's University

Panelist:

Sam Antar, Crazy Eddie, Inc.

Jason Smith, University of Nevada

Allen D. Blay, Florida State University

Patricia A. Johnson, Canisius College

6.02 Oversight

Moderator: Jeremy Vinson, University of North Texas

Public Oversight of Audit Firms: The Slippery–Slope of Enforcing Regulation.

Carlin Dowling, University of Melbourne

W. Robert Knechel, University of Florida

Robyn Moroney, Monash University – Caulfield

Discussant: Kristina J. Hoang, Tulane University

The Gap between Auditing Experts' Performance and Regulatory Expectations when Auditing Fair Value Measurements: Causes and Potential Solutions.

Steven M. Glover, Brigham Young University

Mark H. Taylor, Case Western Reserve University

Yi–Jing Wu, Case Western Reserve University

Discussant: Marsha Keune, University of Dayton

The IT Auditor Function on Financial Statement and Integrated Audits: Description of Practice and Avenues for Future Research.

Tim David Bauer, University of Illinois–Urbana–Champaign

Cassandra Ruth Estep, University of Illinois–Urbana–Champaign

Discussant: Natalia Kochetova–Kozloski, Saint Mary's University

6.03 Internal Control

Moderator: Julia L. Higgs, Florida Atlantic University – Boca

Developing Skill in Finding Disconfirming Evidence in Internal Control Testing.

Carol Springer Sargent, Middle Georgia State College

A. Faye Borthick, Georgia State University

Evaluating Internal Controls: Does Being Smart Matter?

Christopher J. Wolfe, Texas A&M University

Brian Fitzgerald, Northeastern University

Ryan D. Zimmerman, Virginia Tech University

External Auditors' Perceptions of and Willingness to Work in Outsourced and In-House Internal Audit Functions.

Geoffrey D. Bartlett, Drake University

Joleen Kremin, Portland State University

Kristen Kelli Saunders, University of South Carolina

David A. Wood, Brigham Young University

Internal Audit Quality: Insights from Audit Committees, Management and Internal Auditors.

Andrew J. Trotman, Northeastern University

Keith R. Duncan, Bond University

6.04 Diversification and Geographic Distance

Moderator: Nadine Funcke, Rotterdam School of Management

Erasmus University

Diversification by the Audit Offices in the U.S. and its Impact on Audit Quality.

Sharad Asthana, University of Texas–San Antonio

Discussant: Andrew John Imdieke, Michigan State University

Does Auditor Industry Diversity Affect Audit Quality? Evidence from Tax and Non-Tax Accounts.

Erik Beardsley, Texas A&M University

Nathan Chad Goldman, University of Arizona

Thomas C. Omer, University of Nebraska–Lincoln

Discussant: Matthew Stephen Ege, University of Florida

Does Distance Matter? Geographic Distance as a Barrier to Uniform Audit Quality.

Matthew James Beck, Michigan State University

Joshua Gunn, University of Pittsburgh

Nicholas Jennings Hallman, University of Missouri–Columbia

Discussant: Robert Pawlewicz, George Mason University

5:30 pm – 6:30 pm **Reception**

Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Each Credit Hour is based on 50

minutes. The Program Level for each of these sessions is Basic, unless otherwise stated.

Delivery Method: Group Live

American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website:

www.learningmarket.org.

To register for this course, visit the Web site and register online or contact (941)–921–7747. For more information regarding refund, complaint and program cancellation policies, please contact our offices at (941)–921–7747.

[Back to the Auditing Section Home Page](#)

[Back to AAA Home Page](#)