<table>
<thead>
<tr>
<th>Time</th>
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<tbody>
<tr>
<td>10:00 am–5:00 pm</td>
<td>Registration</td>
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<tr>
<td>12:00 pm–5:45 pm</td>
<td>Doctoral Consortium</td>
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<tr>
<td>12:00 pm–1:00 pm</td>
<td>Lunch</td>
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<tr>
<td>1:00 pm–1:15 pm</td>
<td>Opening Remarks</td>
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<tr>
<td>1:15 pm–2:15 pm</td>
<td>Plenary: That Wasn’t So Bad! A Survivor Biased Discussion of Professoring to Tenure</td>
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<tr>
<td>2:15 pm–3:15 pm</td>
<td>Panel Session: The “Me” in Team</td>
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</tbody>
</table>

**Registration**

**Doctoral Consortium**

*CPE - 0.0 CH*

**Lunch**

**Opening Remarks**

Rick Hatfield, The University of Alabama

**Plenary: That Wasn’t So Bad! A Survivor Biased Discussion of Professoring to Tenure**

Moderator: Jennifer R. Joe, University of Delaware

Panelists: Emily Griffith, University of Wisconsin–Madison

Quinn Swanquist, The University of Alabama

**Panel Session: The “Me” in Team**

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
<table>
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<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>3:15 pm–3:30 pm</td>
<td>Break</td>
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<tr>
<td>3:30 pm–4:00 pm</td>
<td>Table Discussion</td>
</tr>
<tr>
<td>4:00 pm–5:00 pm</td>
<td><strong>Editor Panel: Thank You Sir, May I Have Another?</strong></td>
</tr>
<tr>
<td>5:00 pm–5:30 pm</td>
<td>Table Discussion</td>
</tr>
<tr>
<td>5:30 pm</td>
<td><strong>Closing Remarks</strong></td>
</tr>
</tbody>
</table>

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

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*

**Faculty Mentors:**
TBD
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Room</th>
<th>Location</th>
<th>CPE Credits</th>
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</thead>
<tbody>
<tr>
<td>1:00 pm–5:45 pm</td>
<td>Excellence in Auditing Education Workshop: Auditing Beyond the Financial Statements: ESG, Cybersecurity, and other Non-Financial Information</td>
<td></td>
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<td>0.0 CH</td>
</tr>
<tr>
<td>1:00 pm–1:05 pm</td>
<td>Welcome/Overview of the Workshop</td>
<td></td>
<td>Erin Hamilton, University of Nevada, Las Vegas</td>
<td>0.0 CH</td>
</tr>
<tr>
<td>1:05 pm–2:35 pm</td>
<td>Panel Discussion: Current Audit Considerations Regarding ESG, Cybersecurity, and Other Non-Financial Information</td>
<td></td>
<td>Erin Hamilton, University of Nevada, Las Vegas</td>
<td>0.0 CH</td>
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<tr>
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<td>Moderator: Erin Hamilton, University of Nevada, Las Vegas</td>
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<tr>
<td></td>
<td>Panelists: Chris Dinkel, PwC</td>
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<td>Walter Avdey, EY</td>
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<td></td>
<td>Jim Burton, Grant Thornton</td>
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<td>Catherine Ide, PwC</td>
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<td>Scott Kelsey, KPMG</td>
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<tr>
<td>2:35 pm–3:00 pm</td>
<td>Break and Networking with Practitioners</td>
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<td>0.0 CH</td>
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<tr>
<td>3:00 pm–4:00 pm</td>
<td>PwC Climate Disclosure</td>
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<td>0.0 CH</td>
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<tr>
<td></td>
<td>Chris Dinkel, PwC</td>
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</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>7:00 am–6:00 pm</td>
<td>Registration</td>
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<tr>
<td>7:30 am–8:30 am</td>
<td>Continental Breakfast</td>
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</tr>
<tr>
<td>8:30 am–9:45 am</td>
<td>Welcome and Plenary Session</td>
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<tr>
<td>10:15 am–11:45 am</td>
<td>Concurrent Sessions</td>
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</tbody>
</table>

#### Welcome and Plenary Session

- **CPE - 1.5 CH**
- Speaker: Bob Rudloff, SVP Internal Audit at MGM Resorts International

#### Concurrent Sessions

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

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

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 Ellifs, 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
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
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
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
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
3:45 pm–5:15 pm

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
3.03: 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
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
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. Mocadlo, 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
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

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
Saturday, January 15, 2022 (continued)

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
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
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
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
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

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
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