

Breakfast/Research Interaction Forum

Auditing - 0.5 CH

Table 1

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

The COVID-19 Black Swan: Auditing Uncertainty

Deniz A. Appelbaum, Montclair State University

Danielle Rose Lombardi, Villanova University

Janice C. Sipior, Villanova University

Table 2

Audit Evidence Quality: The Role of Accounting Managers

Christy Sims Nielson, The University of Mississippi

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

Table 3

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

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

Lena Pieper, Maastricht University

Table 4

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

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

Table 5*Enterprise Risk Management and Restatement Contagion*

Michael Neel, University of North Texas

Jianren Xu, University of North Texas

Trade Credit and Audit Risk

Bo Ren, University of Connecticut

Table 6*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

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

Table 7*Audit Partner Political Connections and Audit Quality*

Megan Grady, California State University, Fullerton

William Riccardi, University at Albany, SUNY

Table 8*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