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