



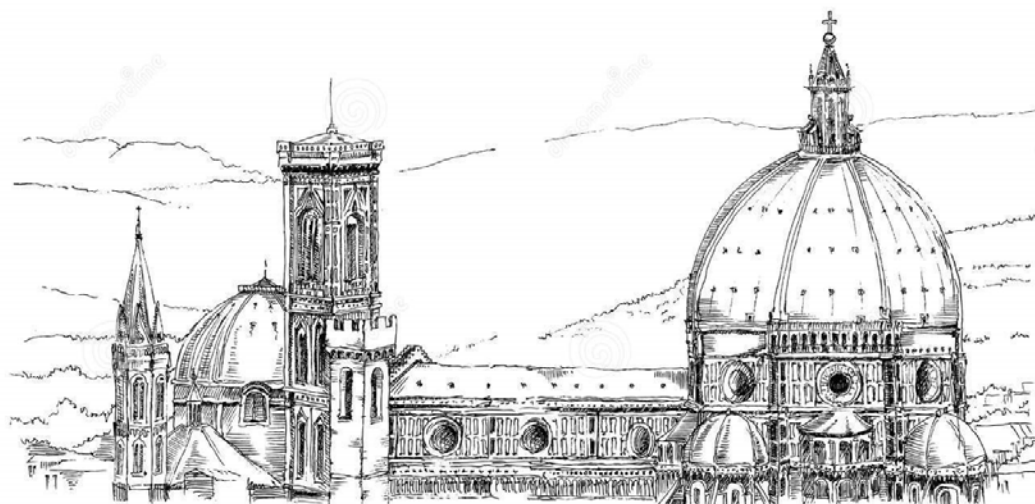
SDA Bocconi
School of Management



Dept. of Accounting
Università Commerciale
Luigi Bocconi

6TH WORKSHOP ON AUDIT QUALITY

Florence, 29 September - 1 October 2016



PROGRAMME
(as per 2nd September 2016)

29th September 2016

SDA Bocconi Sponsored Activities

Afternoon	Walking tour	Meeting point: Hotel Rivoli (HR) Via della Scala 33 Florence
	Welcome aperitif	TBD

Note: the meeting time will be defined shortly.

30th September 2016

8.30- 9.00	Registration	Hotel Rivoli (HR) Via della Scala 33 Florence
9.00 – 9.15	Welcome speech and introduction	Room 1
9.15 - 10.30	<i>Plenary session</i> Guest speaker: Mark DeFond (University of Southern California)	
10.30 – 11.00	Coffee break (HR)	

Parallel Session 1

	Room 1 HR Chair: Ann Vanstraelen	Room 2 HR Chair: Reiner Quick
11.00 - 11.45	DO SMARTER AUDITORS DELIVER BETTER AUDIT QUALITY? ARCHIVAL EVIDENCE BASED ON UNIQUE IQ DATA ON SWEDISH AUDITORS LASSE NIEMI , JUHA-PEKKA KALLUNKI, HENRIK NILSSON Discussant: Heidi Vander Bauwhede	THE EFFECTS OF KEY AUDIT MATTERS ON THE AUDITOR'S REPORT COMMUNICATIVE VALUE: EXPERIMENTAL EVIDENCE FROM INVESTMENT PROFESSIONALS AND NON-PROFESSIONAL INVESTORS NICOLE RATZINGER-SAKEL , ANNETTE KÖHLER, JOCHEN THEIS Discussant: Anna Gold
11.45 - 12.30	PARTNER IDENTITY AND AUDIT OUTCOMES: EVIDENCE FROM THE UK ENGAGEMENT PARTNER DISCLOSURE RULE DOMENICO CAMPA , MARA CAMERAN, JERE R. FRANCIS Discussant: Marleen Willekens	PREDICTION VERSUS INDUCEMENT AND THE INFORMATIONAL EFFICIENCY OF GOING CONCERN OPINIONS JOSEPH GERAPOS , RICHARD HAHN, ANDREI KOVRIJNYKH, FRANK ZHOU Discussant: Kevin Chen
12.30 – 14.00	Lunch (HR)	

Parallel Session 2

	Room 1 HR Chair: Ilias Basioudis	Room 2 HR Chair: Lasse Niemi	Room 3 HR Chair: Kim Ittonen
14.00-14.45	<p>GOODWILL IMPAIRMENTS: VALUE RELEVANCE, TIMELINESS, AND THE ROLE OF AUDITORS REINER QUICK, BENJAMIN ALBERSMANN</p> <p>Discussant: Stuart Turley</p>	<p>AUDITOR PERCEPTIONS OF AUDIT WORKLOADS, AUDIT QUALITY, AND THE AUDITING PROFESSION MIKE WILKINS, JAIME SCHMIDT, JULIE PERSELLIN</p> <p>Discussant: Micheal Alles</p>	<p>THE DETERMINANTS OF INDIVIDUAL AUDITOR COMPENSATION: EVIDENCE FROM THE SMALL AUDIT FIRM MARKET FOR PRIVATE CLIENTS PIETRO ANDREA BIANCHI, NIEVES CARRERA, MARCO TROMBETTA</p> <p>Discussant: Gary Kleinman</p>
14.45-15.30	<p>INDUSTRY SPECIFIC VS. TASK SPECIFIC AUDITING EXPERTISE: THE CASE OF GOODWILL WRITE-OFF GIULIO GRECO, SILVIA FERRAMOSCA, GIUSEPPE D'ONZA, MONIKA CAUSHOLLI</p> <p>Discussant: Britt Smeets</p>	<p>THE INFLUENCE OF THE CEO'S PERCEPTION TOWARDS AUDITING ON AUDIT QUALITY AND AUDIT QUANTITY DEMAND MAARTEN CORTEN, TENSIE STEIJVERS, NADINE LYBAERT</p> <p>Discussant: Antti Miihkinen</p>	<p>THE EFFECTS OF AUDIT PARTNER COMPENSATION INCENTIVES AND REINFORCEMENT SENSITIVITY TRAITS ON AUDITOR REPORTING DECISIONS HERMAN VAN BRENK</p> <p>Discussant: Wendy Green</p>
15.30-16.00	Coffee break (HR)		

Parallel Session 3

	Room 1 HR Chair: Stuart Turley	Room 2 HR Chair: Nicole Ratzinger-Sakel	Room 3 HR Chair: Mike Wilkins
16.00-16.45	AFFILIATION OF FORMER AUDITORS ON BANK AUDIT COMMITTEES AND NONAUDIT FEES KIM ITTONEN , EMMA-RIIKKA MYLLYMÄKI, PER-CHRISTEN TRONNES Discussant: Ray Donnelly	DOES THE BIG-4 EFFECT EXIST WHEN REPUTATION AND LITIGATION RISKS ARE LOW? EVIDENCE FROM AUDIT-PARTNER-AUDITEE PAIR SWITCHES JOHN CHRISTIAN LANGLI , LIMEI CHE, OLE-KRISTIAN HOPE Discussant: Annita Florou	LEARNING FROM ERRORS: AN EXPLORATORY STUDY AMONG DUTCH AUDITORS ANNA GOLD , PHILIP WALLAGE Discussant: Reiner Quick
16.45-17.30	INDUSTRY NICHE LOCATION AS A VALUABLE STRATEGY FOR NON-BIG 4 AUDITORS AND THEIR CLIENTS IN THE BANKING INDUSTRY INES SIMAC , MARLEEN WILLEKENS Discussant: David Hurtt	THE ALUMNI EFFECT: LACK OF PROFESSIONAL SKEPTICISM OR SOURCE CREDIBILITY MICHAEL FAVERE-MARCHESI , CRAIG EMBY Discussant: Herman Van Brenk	AUDITORS' LENGTH OF STAY IN THEIR FIRST AUDIT FIRM: AN EMPIRICAL STUDY FOR THE BELGIAN AUDIT PROFESSION USING SURVIVAL ANALYSIS KELLY STEENACKERS , DIANE BRESCH, KRIS HARDIES Discussant: Alice Annelin
17.30-18.15	LOAN LOSS PROVISIONS IN PUBLICLY QUOTED EUROPEAN BANKS AND AUDITOR INDEPENDENCE RAY DONNELLY , DOMENICO CAMPA Discussant: Ines Simac	THE EFFECTS OF BOARD INTERLOCKS WITH AN ALLEGEDLY FRAUDULENT COMPANY ON AUDIT FEES MARIYA NIKOLOVA IVANOVA , ANNALISA PRENCIPE Discussant: Limei Che	OPENING THE "BLACK BOX" OF AUDIT TEAMS: COMPOSITION AND ROLE STRUCTURE ALICE ANNELIN , TOBIAS SVANSTRÖM Discussant: Maarten Corten
20.00-22.30	Dinner Restaurant Lungarno Bistrot Piazza degli Scarlatti 1/r http://www.lungarnobistrot.it/eng/index.php		

1st October 2016

Parallel Session 4			
	Room 1 HR Chair: Wendy Green	Room 2 HR Chair: Anna Gold	Room 3 HR Chair: John Christian Langli
8.45- 9.30	<p>CLUSTERING OF CORPORATE RISK DISCLOSURES UNDER THE POSITIVE ASSURANCE REQUIREMENT OF THE INCUMBENT AUDITOR. FINNISH EVIDENCE AMONG THE BIG 4 AUDITORS ANTTI MIIHKINEN, SAVERIO BOZZOLAN</p> <p>Discussant: Nicola Dalla Via</p>	<p>AUDITING AS AN AFFECTIVE TECHNOLOGY: THE MEDIUM IS THE MESSAGE MICHAEL ALLES, GLEN GRAY, JUNKO TAKAGI</p> <p>Discussant: Micheal Favere-Marchesi</p>	<p>STRATEGIC COMPETITION AMONG AUDIT FIRMS MARLEEN WILLEKENS, SIMON DEKEYSER, ANN GAEREMYNCK W. ROBERT KNECHEL</p> <p>Discussant: Joseph Gerakos</p>
9.30- 10.15	<p>WHAT DRIVES SUSTAINABILITY ASSURANCE QUALITY? THE RELATIVE IMPORTANCE OF FIRM INCENTIVES VERSUS COUNTRY FACTORS NICOLA DALLA VIA, PAOLO PEREGO, ANS KOLK</p> <p>Discussant: Pietro Bianchi</p>	<p>BIG DATA AND DATA ANALYTICS IN AUDIT ENVIRONMENTS: IMPLICATIONS ON PUBLIC PRACTICE ACCOUNTING FIRMS IN THE UK STUART TURLEY, GEORGE SALIJENI, ANNA SAMSONOVA-TADDEI</p> <p>Discussant: Ilias Basioudis</p>	<p>ASSESSING INITIATIVES TO IMPROVE THE QUALITY OF GROUP AUDITS INVOLVING OTHER AUDITORS ANN VANSTRAELEN, ELIZABETH CARSON, ROGER SIMNETT, GREG TROMPETER</p> <p>Discussant: Mike Wilkins</p>
10.15- 10.45	Coffee break (HR)		

Parallel Session 5

	Room 1 HR Chair: Marleen Willekens	Room 2 HR Chair: Heidi Vander Bauwhede	Room 3 HR Chair: Micheal Favere-Marchesi
10.45-11.30	<p>PUBLIC OVERSIGHT DESIGN AND AUDIT QUALITY: EVIDENCE FROM THE EU ANNITA FLOROU, YUAN SHUAI</p> <p>Discussant: Ann Vanstraelen</p>	<p>AUDITOR SPECIALISATION AND REPORTING IN THE PRESENCE OF NON-AUDIT SERVICES ILIAS BASIOUDIS, KHAIRUL AYUNI KHARUDDIN</p> <p>Discussant: John Christian Langli</p>	<p>OFFSETTING MISSTATEMENTS: THE EFFECT OF CLIENT PRESSURE AND MATERIALITY ON AUDITORS' JUDGMENTS MARTIN SCHMIDT, WILLIAM F. MESSIER</p> <p>Discussant: Nicole Ratzinger-Sakel</p>
11.30-12.15	<p>THE RELATIONSHIP BETWEEN SEC COMMENT LETTERS AND SUBSEQUENT AUDITOR CHANGE DAVID HURTT, JANE BALDWIN, JASON MACGREGOR</p> <p>Discussant: Kim Ittonen</p>	<p>ARE INDUSTRY SPECIALIST AUDITORS ALWAYS BETTER? EVIDENCE FROM ACCRUAL INFORMATIVENESS BRITT SMEETS, ANNELIES RENDERS, ANN VANSTRAELEN, PATRICK VORST</p> <p>Discussant: Lasse Niemi</p>	<p>MITIGATING THE DUNNING-KRUGER EFFECT: IMPROVING STAFF AUDITORS' JUDGMENT QUALITY AFTER POOR PERFORMANCE THERESE GROHNERT, ROGER MEUWISSEN, WIM GIJSELAERS</p> <p>Discussant: Martin Schmidt</p>
12.15-13.00	<p>AUDIT REGULATION IN AN INTERNATIONAL SETTING: TESTING THE IMPACT OF RELIGION, CULTURE, MARKET FACTORS AND LEGAL CODE ON NATIONAL REGULATORY EFFORTS GARY KLEINMAN, BEIXIN BETSY LIN</p> <p>Discussant: Mariya Nikolova Ivanova</p>	<p>AUDITOR INDUSTRY EXPERTISE IN ITALY AND EFFECTS ON PRICING, EFFORT, AND ORGANIZATION TATIANA MAZZA, KENNETH J. REICHELT, STEFANO AZZALI, ANDREY SIMONOV</p> <p>Discussant: Kelly Steenackers</p>	<p>AUDITORS UNDER FIRE: THE EFFECTS OF AUDIT ERRORS ON THE CAREER PROSPECTS OF INDIVIDUAL AUDITORS KEVIN CHEN, TAI -YAN CHEN, WEIFANG HAN, HONGQI YUAN</p> <p>Discussant: Domenico Campa</p>
13.00-14.30	Lunch (HR)		