



SDA Bocconi
School of Management

B | **Università
Bocconi**
DEPARTMENT
OF ACCOUNTING

7TH WORKSHOP ON AUDIT QUALITY

Maiori, Amalfi Coast, September 28-29, 2018



PROGRAMME
(as per 14th September 2018)

27th September 2018

SDA Bocconi Sponsored Activities

h.16.00	Trip to Positano	Meeting Point: HOTEL REGINNA PALACE Via Cristoforo Colombo, 1 Maiori
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28th September 2018

8.30- 9.00	Registration	HOTEL REGINNA PALACE Via Cristoforo Colombo, 1 Maiori
9.00 – 9.15	Welcome speech and introduction	Rivoli Room
9.15 - 10.30	<i>Plenary session</i> Guest speaker: William F. Messier Jr. (Norwegian School of Economics) <i>Task Level Research within the Audit Process: An Update</i>	
10.30 – 11.00	Coffee break	

Parallel Session 1

	<i>Rivoli Room</i> <i>Chair: Ilias Basioudis</i>	<i>Reginna Room</i> <i>Chair: Alain Schatt</i>
11.00 - 11.45	THE EFFECT OF NATIONAL INSPECTION REGIMES ON AUDIT QUALITY ANN VANSTRAELEN , ELIZABETH CARSON, ROGER SIMNETT, ULRIKE THÜRHEIMER Discussant: Ilias Basioudis	THE EFFECT OF STAFF AUDITOR REPUTATION MANAGEMENT ON AUDIT QUALITY ENHANCING ACTIONS RICK HATFIELD , EMILY BLUM Discussant: Bill Messier
11.45 - 12.30	THE EFFECT OF AUDIT PARTNER'S EXPERIENCE OF AN OVERSIGHT QUALITY INSPECTION ON AUDIT QUALITY JUKKA KARJALAINEN , ANTTI FREDRIKSSON, DAVID HAY, W. ROBERT KNECHEL, LASSE NIEMI, MIKKO ZERNI Discussant: Marie-Laure Vandenhoute	THE EFFECT OF MATERIALITY DISCLOSURES ON INVESTORS' DECISION MAKING WILLIAM MESSIER , BRANT E. CHRISTENSEN, AASMUND EILIFSEN, STEVEN M. GLOVER Discussant: Wendy Green
12.30 – 14.00	Lunch	

Parallel Session 2

	<i>Rivoli Room</i> <i>Chair: Lasse Niemi</i>	<i>Reginna Room</i> <i>Chair: Wendy Green</i>	<i>Glass Room</i> <i>Chair: Anne Jeny-Cazavan</i>
14.00-14.45	<p>DIFFERENCES IN CFO AND AUDIT PARTNER SKILL BARGAIN POWER: IMPACT ON AUDIT FEES AND EARNINGS QUALITY ANGELA PETTINICCHIO, MARA CAMERAN, GABRIEL PÜNDRICH</p> <p>Discussant: Heidi Vander Bauwhede</p>	<p>REGULATORY SANCTION RISK AND GOING-CONCERN REPORTING: THE CASE OF INTRODUCING ISA 570 IN SWEDEN TOBIAS SVANSTRÖM, STEFAN SUNDGREN</p> <p>Discussant: Iris Stuart</p>	<p>THE INTERDEPENDENCE BETWEEN THE STRUCTURE OF THE AUDIT MARKET AND FINANCIAL REPORTING QUALITY CHRISTOPHER BLEIBTREU, ULRIKE STEFANI</p> <p>Discussant: Marcel Steller</p>
14.45-15.30	<p>WOMEN INVOLVED IN THE FINANCIAL REPORTING PROCESS AND FINANCIAL REPORTING QUALITY ALAIN SCHATT, ISABELLE ALLEMAND, PAUL ANDRE, BÉNÉDICTE BRULLEBAUT</p> <p>Discussant: Ann Vanstraelen</p>	<p>THE INTERPLAY BETWEEN LIABILITY AND REGULATORY INCENTIVES: THE EFFECT OF PCAOB INSPECTIONS ACROSS US STATE LIABILITY REGIMES ON AUDITOR REPORTING AND AUDIT FEES ULRIKE THÜRHEIMER</p> <p>Discussant: Romain Oberson</p>	<p>TAX EFFECTS ON FINANCIAL AUDITING MARCEL STELLER, ERICH PUMMERER</p> <p>Discussant: Christopher Bleibtreu</p>
15.30-16.00	Coffee break		

Parallel Session 3

	<i>Rivoli Room Chair: Ann Vanstraelen</i>	<i>Reginna Room Chair: Reiner Quick</i>	<i>Glass Room Chair: Christopher Bleibtreu</i>
16.00- 16.45	<p>NON-AUDIT FEES, KNOWLEDGE SPILLOVERS AND GOING CONCERN REPORTING DECISIONS: THE EFFECT OF INDUSTRY SPECIALISATION ILIAS BASIOUDIS, MARSHALL A. GEIGER, PAUL DELANGE</p> <p>Discussant: Gabriel Pündrich</p>	<p>WHAT DRIVES DIFFERENCES IN AUDIT QUALITY ACROSS THE GLOBE? LASSE NIEMI, BRIGITTE EIERLE, SVEN HARTLIEB, DAVID HAY, HANNU OJALA</p> <p>Discussant: Alain Schatt</p>	<p>THE EFFECT OF (NON)-EQUITY PARTNERSHIP ON AUDIT QUALITY MARIE-LAURE VANDENHAUTE, KRIS HARDIES</p> <p>Discussant: Tobias Svanström</p>
16. 45- 17.30	<p>AUDIT FEES AND FIRMS' LIFE CYCLE STAGES GABRIEL PÜNDRICH, JOSE ELIAS FERESALMEIDA</p> <p>Discussant: Irina Alexeyeva</p>	<p>COMPETITION AMONG AUDIT PARTNERS WITHIN AN AUDIT OFFICE JAEOON YU, AHRUM CHOI</p> <p>Discussant: Lasse Niemi</p>	<p>DOES MANDATORY IFRS AFFECT AUDIT HOURS, HOURLY RATE AND THE EFFECTIVENESS TO CONSTRAIN EARNING MANAGEMENT? EVIDENCE FROM ITALY TATIANA MAZZA, STEFANO AZZALI, DECHUN WANG, KEN REICHELT</p> <p>Discussant: Johnathon Cziffra</p>
17.30- 18.15	<p>OVERLAPS BETWEEN AUDITORS' AND CLIENTS' CORPORATE CHARITABLE DONATIONS, AUDIT PRICING AND AUDIT QUALITY ANNE JENY-CAZAVAN, NAVA COHEN, LUC PAUGAM</p> <p>Discussant: Jukka Karjalainen</p>	<p>EVIDENCE ON THE HOMOGENEITY OF PERSONALITY TRAITS WITHIN THE AUDITING PROFESSION HERMAN VAN BRENK, STEPHEN ASARE, KRISTINA DEMEK</p> <p>Discussant: Jaeyoon Yu</p>	<p>THE IMPACT OF THE JOINT INSPECTION PROCESS BETWEEN THE PCAOB AND THE FSA ON AUDIT QUALITY IN NORWAY IRIS STUART, TINE DEGERSTRØM STENVOLD</p> <p>Discussant: Ulrike Thürheimer</p>
20.00- 22.30	Dinner at Amalfi		

29th September 2018

Parallel Session 4		
	<i>Rivoli Room</i> <i>Chair: Iris Stuart</i>	<i>Reginna Room</i> <i>Chair: Stefan Sundgren</i>
9.00- 9.45	<p>THE IMPACT OF AUDITOR-PROVIDED NON-AUDIT SERVICES ON THE COST OF DEBT AND EQUITY CAPITAL REINER QUICK, FLORIAN SCHMIDT</p> <p>Discussant: Margaret Greenwood</p>	<p>THE EFFECTS OF AUDIT MARKET CONCENTRATION AND AUDITOR REPUTATION ON AUDIT QUALITY: THE CASE OF GOVERNMENT AUDITORS JOHNATHON CZIFFRA, STEVE FORTIN, ZVI SINGER</p> <p>Discussant: Herman Van Breuk</p>
9.45- 10.30	<p>AUDIT ADJUSTMENTS AND PUBLIC SECTOR AUDIT QUALITY MARGARET GREENWOOD, RUIJIA ZHAN</p> <p>Discussant: Limei Che</p>	<p>DO THE BIG 4 PRACTICE WHAT THEY PREACH? BIG 4 AFFILIATION AND TAX PLANNING OPTIMIZATION ANASTASIOS ELEMES, BRADLEY BLAYLOCK</p> <p>Discussant: Tatiana Mazza</p>
10.30-11.00	Coffee break	

Parallel Session 5

	<i>Rivoli Room</i> <i>Chair: Gabriel Pündrich</i>	<i>Reginna Room</i> <i>Chair: Margaret Greenwood</i>
11.00 - 11.45	<p>AUDIT QUALITY AND THE RESOLUTION OF FINANCIAL DISTRESS: EVIDENCE FROM PRIVATELY HELD FIRMS IRINA ALEXEYEVA, STEFAN SUNDGREN</p> <p>Discussant: Anastasios Elemen</p>	<p>IMPROVING MULTIDISCIPLINARY ASSURANCE TEAM PERFORMANCE THROUGH TRAINING INTERVENTIONS WENDY GREEN, TRI RAMARAYA KORROY</p> <p>Discussant: Reiner Quick</p>
11.45 - 12.30	<p>WHAT REMEDIES MAKE AUDITS MORE EFFICIENT IN THE EUROPEAN BANKING INDUSTRY? ROMAIN OBERSON, ALAIN SCHATT</p> <p>Discussant: Anne Jeny-Cazavan</p>	<p>INDUSTRY SPECIALIST AUDIT TEAMS AND AUDIT PRODUCTION LIMEI CHE, STEVEN CAHAN, TOBIAS SVANSTRÖM</p> <p>Discussant: Stefan Sundgren</p>
12.30 – 14.00	Lunch	