



SDA Bocconi
School of Management



Dept. of Accounting
Università Commerciale
Luigi Bocconi

4TH WORKSHOP ON AUDIT QUALITY

Santa Margherita Ligure, 27-28 September 2012

PROGRAMME
(as per 18 September 2012)

26th September 2012

19.30	Welcome light dinner	Grand Hotel Miramare, Via Milite Ignoto, 30 Santa Margherita Ligure (GE)
-------	----------------------	--

27th September 2012

8.30- 9.00	Registration	Hotel Metropole Via Pagana, 2 Santa Margherita Ligure (GE)
9.00 – 9.15	Welcome speech and introduction	Room 1
9.15 - 10.30	<i>Plenary session</i> AUDIT QUALITY: THE WEAKEST LINK Speaker: Theodore J. Mock (University of California, Riverside and University of Maastricht)	
10.30 – 11.00	Coffee break	
Parallel Session 1		
	Room 1 Chair: William Messier	Room 2 Chair: Mara Cameran
11.00 - 11.45	<i>THE IMPORTANCE OF INDUSTRY COMPLEXITY IN UNDERSTANDING AUDIT QUALITY</i> JERE R. FRANCIS, SCOTT SEAVY Discussant: William Messier	<i>THE RELATIONSHIP BETWEEN HUMAN RESOURCE PRACTICES AND AUDIT QUALITY</i> CHRISTOPHE VAN LINDEN, MARLEEN WILLEKENS Discussant: Martin Schmidt
11.45 - 12.30	<i>AUDIT OFFICE INDUSTRY EXPERTISE, AUDIT PRODUCTION, AUDIT FEES AND AUDIT FIRM MARKET POWER</i> SIMON DEKEYSER, ANN GAEREMYNCK, MARLEEN WILLEKENS Discussant: Stephen Taylor	<i>DRIVERS OF AUDIT QUALITY: THE IMPORTANCE OF AUDIT TEAM AND AUDIT FIRM ATTRIBUTES</i> ALAN KILGORE, RENEE RADICH, GRAEME HARRISON Discussant: Pietro Bianchi
12.30 – 14.00	Lunch Hotel Metropole	

Parallel Session 2		
	Room 1 Chair: Theodore Mock	Room 2 Chair: Reiner Quick
14.00- 14.45	<p><i>THE COST OF MANDATORY AUDITOR ROTATION: EVIDENCE FROM THE ITALIAN EXPERIENCE</i> ANTONIO MARRA, MARA CAMERAN, JERE R. FRANCIS, ANGELA KATE PETTINICCHIO</p> <p>Discussant: Heidi Van Der Bauwhede</p>	<p><i>CHANGING THE INSTITUTIONAL FRAMEWORK OF THE STATUTORY AUDIT: INTERNAL STAKEHOLDERS' PERCEPTIONS OF THE ASSOCIATED BENEFITS AND THE IMPACT ON THE EXPECTATION GAP – EMPIRICAL EVIDENCE FROM GERMANY</i> MARTIN SCHMIDT, KLAUS RUHNKE</p> <p>Discussant: Simon Dekeyser</p>
14.45- 15.30	<p><i>MANDATORY AUDITOR ROTATION, AUDIT FEES AND AUDIT QUALITY</i> CRISTINA FLORIO, SILVANO CORBELLA, GIORGIO GOTTI, STACY A. MASTROLIA</p> <p>Discussant: Kris Hardies</p>	<p><i>TEAM SOCIAL CAPITAL AND ACCOUNTING QUALITY: A NEW PERSPECTIVE FOR AUDIT QUALITY IN PRIVATE FIRMS</i> PIETRO ANDREA BIANCHI</p> <p>Discussant: Christophe Van Linden</p>
15.30-16.00	Coffee break	
Parallel Session 3		
	Room 1 Chair: Jere Francis	Room 2 Chair: Annalisa Prencipe
16.00-16.45	<p><i>POTENTIAL ACTIONS HIGHLY-INCENTIVIZED CLIENT MANAGERS CAN TAKE TO SECURE FAVORABLE AUDIT JUDGMENTS</i> WILLIAM MESSIER, CHAD SIMON, JESSE ROBERTSON</p> <p>Discussant: Jere Francis</p>	<p><i>CAPITAL STRUCTURE AS A DETERMINANT OF VOLUNTARY AUDIT IN MICRO-COMPANIES AND THE IMPACT ON EARNINGS QUALITY</i> OJALA HANNU, JILL COLLIS, LASSE NIEMI, JUHA KINNUNEN, PONTUS TROBERG</p> <p>Discussant: Reiner Quick</p>
16.45-17.30	<p><i>DOES THE IDENTITY OF ENGAGEMENT PARTNERS MATTER TO THE MARKET? AN ANALYSIS OF THE PERSISTANCE AND ECONOMIC CONSEQUENCES OF AUDIT REPORTING FAILURES</i> MIKKO ZERNI, ANN VANSTRAELEN</p> <p>Discussant: Alan Kilgore</p>	<p><i>FINANCIAL REPORTING QUALITY OF FAMILY FIRMS: THE AUDITORS' PERSPECTIVE</i> PIETRO MAZZOLA, ALOKE GOSH</p> <p>Discussant: Giorgio Gotti</p>
19.30 – 22.30	<p>Dinner</p> <p>Grand Hotel Bristol Via Aurelia Levante Rapallo (GE)</p>	

28th September 2012

Parallel Session 4		
	Room 1 Chair: Aasmund Eilifsen	Room 2 Chair: Lasse Niemi
9.00 -9.45	<i>STRUGGLE OVER JOINT AUDIT: ON BEHALF OF PUBLIC INTEREST?</i> NICOLE V.S. RATZINGER-SAKEL, CEDRIC LESAGE, JAANA KETTUNEN Discussant: Mikko Zerni	<i>THE EXPECTATIONS GAP AS MEANS TO INCREASE THE VALUE OF THE AUDIT. EVIDENCE FROM DUTCH BANKERS, AUDITED COMPANIES AND AUDITORS</i> JOOST VAN BUUREN, ROBIN LITJENS, RUUD VERGOOSSEN Discussant: Christopher Koch
9.45 – 10.30	<i>FIRM AND OFFICE LEVEL EFFECTS ON AUDIT QUALITY: A MULTILEVEL APPROACH</i> KRIS HARDIES, CHRISTOPHER KOCH Discussant: Miles Gietzmann	<i>THE AUDIT COMMITTEE OVERSIGHT PROCESS OF THE EXTERNAL AUDIT: AUDITOR SELECTION AND MONITORING</i> CAREN SCHELLEMAN, ROGIER DEUMES, HEIDI VAN DER BAUWHEDE, ANN VANSTRAELEN Discussant: Joost Van Buuren
10.30-11.00	Coffee break	
Session 5		
	Room 1 Chair: Sasson Bar-Yosef	
11.00 -11.45	<i>AUDIT FEES AND ACCOUNTING QUALITY: INFERENCES FROM SINGLE PERIOD VERSUS MULTIPERIOD PERSPECTIVES</i> STEPHEN TAYLOR, JEFF COULTON, GILAD LIVNE, ANGELA KATE PETTINICCHIO Discussant: Lasse Niemi	
11.45 – 12.30	<i>THE PROVISION OF NON-AUDIT SERVICES, INDEPENDENCE THREATS AND THEIR IMPACT ON PRIVATE INVESTORS' PERCEPTIONS OF AUDITOR INDEPENDENCE: AN EXPERIMENTAL STUDY</i> REINER QUICK, BENT WARMING-RASMUSSEN Discussant: Wendy Green	
12.30-13.15	<i>EXTERNAL AUDITOR REASSESSMENT OF CLIENT BUSINESS RISK FOLLOWING THE ISSUANCE OF A COMMENT LETTER BY THE SEC</i> ANGELA KATE PETTINICCHIO, MILES GIETZMANN Discussant: Nicole V.S. Ratzinger-Sakel	
13.15 – 14.15	Lunch Hotel Metropole	