<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>09.00 – 12.00 h</td>
<td>Registration at Venue</td>
</tr>
<tr>
<td>12.00 – 12.30 h</td>
<td>Lunch</td>
</tr>
<tr>
<td></td>
<td>Sandwiches – in the foyer</td>
</tr>
<tr>
<td>12.30 – 12.45 h</td>
<td>Welcome at the Scandinavian Congress Center</td>
</tr>
<tr>
<td></td>
<td>Claus Holm, Aarhus School of Business, University of Aarhus, Denmark</td>
</tr>
<tr>
<td></td>
<td>Kai-Uwe Marten, Ulm University, Germany</td>
</tr>
<tr>
<td>12.45 – 14.00 h</td>
<td>Plenary Session I in Room A</td>
</tr>
<tr>
<td></td>
<td>Chair: Kai-Uwe Marten, Ulm University, Germany</td>
</tr>
<tr>
<td></td>
<td>The new challenges in auditing regulation, oversight and education</td>
</tr>
<tr>
<td></td>
<td>John Kellas, Chair of the IAASB</td>
</tr>
<tr>
<td></td>
<td>Jürgen Tiedje, Head of Unit Auditing, EC/Internal Market</td>
</tr>
<tr>
<td></td>
<td>John Hegarty, Head, Centre for Financial Reporting Reform, World Bank’s Europe and Central Asia Region</td>
</tr>
<tr>
<td></td>
<td>Mark Spofforth, Deputy Chair of the IAESB</td>
</tr>
<tr>
<td>14.00 – 14.20 h</td>
<td>Break</td>
</tr>
<tr>
<td></td>
<td>Coffee, tea and fresh fruit – in the foyer</td>
</tr>
<tr>
<td>14.20 – 16.20 h</td>
<td>PARALLEL SESSIONS</td>
</tr>
<tr>
<td>Room C</td>
<td>Session I: Independence</td>
</tr>
<tr>
<td></td>
<td>Chair: Reiner Quick, Darmstadt University of Technology, Germany</td>
</tr>
<tr>
<td></td>
<td>Strategic response to post-scandal regulation: An institutional analysis of UK audit firms’ reaction to ethical standards</td>
</tr>
<tr>
<td></td>
<td>Javed Siddiqui, University of Manchester, UK</td>
</tr>
<tr>
<td></td>
<td>Stuart Turley, University of Manchester, UK</td>
</tr>
</tbody>
</table>
Mahbub Zaman, University of Manchester, UK  
**Discussant:** Bent Warming-Rasmussen, University of Southern Denmark, Denmark

*Can auditors be independent? Experimental evidence from Germany*
Christopher Koch, University of Mannheim, Germany  
Martin Weber, University of Mannheim, Germany  
Jens Wüstemann, University of Mannheim, Germany  
**Discussant:** Ulrike Stefani, University of Zurich, Switzerland

*Auditor independence in privately owned firms*
Ole-Kristian Hope, University of Toronto, Canada  
John Christian Langli, Norwegian School of Management, Norway  
**Discussant:** Reiner Quick, Darmstadt University of Technology, Germany

---

**Room A**

**Session II: Audit Methodology**

**Chair:** Aasmund Eilifsen, Norwegian School of Economics and Business Administration, Norway

*Organizational error culture and auditors’ error handling: Initial evidence*
Ulfert Gronewold, Ruhr-University Bochum, Germany  
Michaela Donle, University of Potsdam, Germany  
**Discussant:** Robert Knechel, University of Florida, USA

*Can audit partners’ predict subordinates’ ability to detect errors?*
William F. Messier, Jr., Georgia State University, USA & Norwegian School of Economics and Business Administration, Norway  
Vincent Owhoso, Northern Kentucky University, USA  
Carter Rakovski, California State University, USA  
**Discussant:** Stella Fearnley, The Business School, Bournemouth University, UK

*The impact of SOX on earnings quality outside the US*
Wouter Dutilhieux, Catholic University Leuven, Belgium  
**Discussant:** Ann Vanstraelen, Universiteit Antwerpen, Belgium & Universiteit Maastricht, The Netherlands
Room B

Session III: Internal Audits

Chair: Kai-Uwe Marten, Ulm University, Germany

Agency theory as predictor of the size of the internal audit function in Belgian companies
Gerrit Sarens, Université Catholique de Louvain, Belgium
Mohammad J. Abdolmohammadi, Bentley College, Waltham, USA
Discussant: Annette G. Köhler, University of Duisburg-Essen, Germany

Internal auditings’ jurisdiction and the quest for professionalization: The Danish case
Marika Arena, Politecnico di Milano, Italy
Kim K. Jeppesen, Copenhagen Business School, Denmark
Discussant: Philip Wallage, University of Amsterdam, The Netherlands

The effect of internal control regulation on earnings quality: Evidence from Germany
Nerissa C. Brown, Leventhal School of Accounting, Marshall School of Business, University of Southern California, USA
Christiane Pott, University of Muenster, Germany
Andreas Wömpener, University of Muenster, Germany
Discussant: Mahbub Zaman, University of Manchester, UK

16.20 – 16.40 h Break
Coffee, tea and cake – in the foyer

16.40 – 18.00 h Parallel Sessions

Room C

Session IV: Audit Opinion

Chair: Klaus Ruhnke, Free University of Berlin, Germany

Are modified audit opinions related to the availability of credit and to bankruptcy? – Evidence from Finnish small firms
Lasse Niemi, Helsinki School of Economics, Finland
Stefan Sundgren, Umeå University, Sweden
Discussant: Aasmund Eilifsen, Norwegian School of Economics and Business Administration, Norway

The effects of auditor gender on audit opinion
Sara Lybaert, Vrije Universiteit Brussel, Belgium
Diane Breesch, Vrije Universiteit Brussel, Belgium
Joel Branson, Vrije Universiteit Brussel, Belgium  
_Discussant:_ Liesbeth Bruynseels, Tilburg University, The Netherlands

**Room A**  
**Session V: Audit Regulation I**  
**Chair:** Bent Warming-Rasmussen, University of Southern Denmark, Denmark  

*Departing from the Soviet legacy: A study of the development of audit practices in Russia*  
Anna Samsonova, University of Manchester, UK  
_Discussant:_ Peter Moizer, Leeds University Business School, UK

*The rational auditor and moral norms: The code of ethics for professional accountants – Lip service of self-binding agreement?*  
Hansrudi Lenz, University Wuerzburg, Germany  
_Discussant:_ Stuart Turley, University of Manchester, UK

**Room B**  
**Session VI: Audit Research Approaches**  
**Chair:** Philip Wallage, University of Amsterdam, The Netherlands

*Towards an inductive typology of research topics in auditing*  
Cédric Lesage, HEC Paris, France  
Heidi Wechtler, Université Paris, France  
_Discussant:_ Anne Loft, Lund University, Sweden

*Misanalysis of choice-based, matched and stratified samples in auditing research*  
Donald P. Cram  
Iris Stuart, Norwegian School of Economics and Business Administration, Norway  
Vijay Karan, California State University, USA  
_Discussant:_ Henk Langendijk, Nyenrode Business Universiteit, The Netherlands

**18.30 h**  
Bus to the tour and conference dinner at The Old Town

**20.00 h**  
Dinner

**23.00 h**  
Bus back to The Radisson SAS Scandinavia Hotel
Saturday, October 27th

06.30 – 8.30 h  Breakfast  
– in the restaurant

08.30 – 10.30 h  PARALLEL SESSIONS

Room C  
**Session VII: Consulting and Audit Fees**

**Chair:** Maria Garcia-Benau, University of Valencia, Spain

*Auditor review of quarterly financial information and audit fees*
Jean Bédard, Université Laval, Canada
Lucie Courteau, Free University of Bolzano, Italy
**Discussant:** Lasse Niemi, Helsinki School of Economics and Business Administration, Finland

*The joint determination of audit and non-audit fees: Empirical evidence*
Maria Consuelo Pucheta-Martinez, Universidad Jaume, Spain
Cristina De Fuentes Barberá, Universidad de Valencia, Spain
**Discussant:** Roger Meuwissen, University of Maastricht, The Netherlands

*Does consulting lead to audit lowballing: Longitudinal evidence from audit fees*
Monika Causholli, University of Florida, USA
W. Robert Knechel, University of Florida, USA
Jason MacGregor, Baylor University, Waco, USA
**Discussant:** Rudolf Steckel, Innsbruck University, Austria

Room A  
**Session VIII: Auditor Performance**

**Chair:** Peter Moizer, University of Leeds, UK

*The effect of Big Four office size on audit quality*
Jere R. Francis, University of Missouri-Columbia, USA
Michael D. Yu, Washington State University, USA
**Discussant:** Marleen Willekens, Tilburg University, The Netherlands

*Client influence on audit planning – An empirical study of the company perspective*
Room B

Session IX: Corporate Governance

Chair: Stuart Turley, University of Manchester, UK

Insights from Europe’s "Comply-or-explain" corporate governance principle: Company management’s opinion on internal control and earnings quality
Katrien Van de Poel, University of Antwerp, Belgium
Ann Vanstraelen, Universiteit Antwerpen, Belgium & Universiteit Maastricht, The Netherlands
Discussant: Rogier Deumes, University of Maastricht, The Netherlands

Corporate governance quality, audit fees and non-audit fees
Mahbub Zaman, University of Manchester, UK
Mohammed Hudaib, University of Bradford, UK
Discussant: David Hay, The University of Auckland Business School, New Zealand

Reduction of Asymmetric Information through Corporate Governance Mechanisms – The Importance of Ownership Dispersion and International Orientation
Claus Holm, Aarhus School of Business, University of Aarhus, Denmark
Finn Schøler, Aarhus School of Business, University of Aarhus, Denmark
Discussant: Stefan Sundgren, Umeå University, Sweden

10.30 – 10.50 h

Break
Coffee, tea, croissant and fresh fruit – in the foyer
10.50 – 12.10 h

**PARALLEL SESSIONS**

**Room C**

**Session X: Audit Report**

**Chair:** Roger Meuwissen, University of Maastricht, The Netherlands

*Audit report relevance for private firms: Evidence from Spain*
Manuel Cano-Rodríguez, University of Jaén, Spain
Pablo Arenas, University of Jaén, Spain
Santiago Sánchez Alegría, Public University of Navarra, Spain

**Discussant:** Christiane Pott, University of Münster, Germany

*The effects of a joint audit on the auditor’s report – A case-based empirical study*
Rudolf Steckel, Innsbruck University, Austria
Julia Severus, Innsbruck University, Austria

**Discussant:** Anna Samsonova, University of Manchester, UK

**Room A**

**Session XI: Audit Regulation II**

**Chair:** Stefan Sundgren, Umeå School of Business, Sweden

*Clarity begins at home – A critique of the IAASB’s conception of rules*
Ian Dennis, Oxford Brookes University, UK

**Discussant:** Dennis van Liempd, University of Southern Denmark, Denmark

*Global audit regulation – Shifting capacities of self-governance*
Christopher Humphrey, Manchester Business School, UK
Anne Loft, Lund University, Sweden

**Discussant:** Hansrudi Lenz, University Wuerzburg, Germany

**Room B**

**Session XII: Going Concern Judgements**

**Chair:** Annette G. Köhler, University of Duisburg-Essen, Germany

*Testing moral seduction theory: May expertise mitigate conflicts of interests in auditing?*
Andres Guiral, University of Alcala, Spain
Waymond Rodgers, University of California, Riverside, USA
Emiliano Ruiz, University of Cadiz, Spain
Jose A. Gonzalo, University of Alcala, Spain

**Discussant:** Ulfert Gronewold, Ruhr University Bochum, Germany
Strategic performance and auditors’ going-concern judgment: Memory for audit evidence
Liesbeth Bruynseels, Tilburg University, The Netherlands  
W. Robert Knechel, University of Florida, USA  
Luk Warlop, Catholic University of Leuven, Belgium  
Marleen Willekens, Tilburg University, The Netherlands  
Discussant: Andres Guiral, University of Alcala, Spain

12.10 – 13.00 h  
Lunch  
Sandwich buffet – in the foyer

13.00 – 14.30 h  
Plenary Session II in Room A  
Chair: Christopher Humphrey, University of Manchester, UK  
Audit Quality Research – Future Possibilities and Challenges  
Jere Francis, University of Missouri-Columbia, USA  
Robert Knechel, University of Florida, USA  
Stuart Turley, University of Manchester, UK  
Marleen Willekens, Tilburg University, The Netherlands

14.30 – 15.00 h  
Closing and Presentation of the Best Paper Award  
Claus Holm, Aarhus School of Business, University of Aarhus, Denmark  
Reiner Quick, University of Darmstadt, Germany