

# EARNet Ph.D. Workshop

Programme Thursday 26 <sup>th</sup> September 2013	
08.30-18.00	Registration
09.00-09.15	Welcome and Introduction Matthias Wolz, University of Trier Marleen Willekens, KU Leuven, Belgium
09.15-10.45	Plenary Presentation of Proposals by Ph.D. Students I  Carmen Olsen, Norwegian School of Economics, Norway: <i>Situational professional scepticism and irrelevant interpersonal effect on auditors' sceptical judgment</i>  Like Jiang, ESSEC Business School, France: <i>Determinants and consequences of internal function quality - an international study</i>
10.45-11.00	Break
11.00-12.30	Parallel Sessions I & II  Ia: Adrian Raftery, University of Technology, Sydney, Australia: <i>The cost, investment performance, asset allocation and audit attributes of superannuation funds in Australia</i>  Ib: Emma-Riikka Myllymäki, University of Vaasa, Finland: <i>Section 404 material weaknesses and real earnings management</i>  IIa: Herman van Brenk, Nijenrode Business Universiteit, Netherlands: <i>Commercialism prohibited in auditors' compensation schemes - good or bad?</i>  IIb: Christophe van Linden, KU Leuven, Belgium: <i>Engagement team characteristics, audit quality and audit efficiency</i>
12.30-13.30	Lunch
13.30-14.30	Ph.D. Round Table Sessions  Table 1 with Robert Knechel and Stuart Turley: Liesbeth Averhals, Wilbert Snoei, Maria Enev  Table 2 with Jere Francis and Marleen Willekens: Matthijs van Peteghem, Nadine Funcke, Will Ciconti  Table 3 with Bill Messier, Aasmund Eilifsen and Reiner Quick: Drier Schockaert, Lukas Loehlein, Lisa De Wachter
14.30-16.00	Parallel Sessions III & IV  IIIa: Sanne Janssen, Universiteit Antwerpen, Belgium: <i>Intra-firm audit quality</i>

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	<p><i>differentiation - why does quality vary within audit firms in Europe?</i></p> <p>IIIb: Jouni Laitinen, University of Vaasa, Finland: <i>Auditor liability, audit quality, and audit markets</i></p> <p>IVa: Shannon Sidaway, RMIT, Australia: <i>Fraud, corporate governance, auditor specialisation and audit fees</i></p> <p>IVb: Ioan-Bogdan Robu, University of Iasi, Romania: <i>The use of panel data analysis for fraud assessment in financial auditing</i></p>
16.00-16.30	Break
16.30-17.45	<p>Plenary Discussion by Faculty Members with Questions from Students: “What constitutes high quality auditing research?”</p> <p>Moderator: Marleen Willekens</p> <p>Presenting Faculty: Jere Francis, Robert Knechel, Bill Messier, and Stuart Turley</p>
17.45-18.00	Closing