

11TH WORKSHOP ON AUDIT QUALITY

Università degli Studi di Cagliari - Via Sant'Ignazio da Laconi, 74
Cagliari, Italy - 25–26 September 2026

PROGRAMME

(FINAL version - 2026-09-17)

The underlined author is the presenting author.

Friday, 25th September 2026

8.30 – 9.00	Registration <i>Università degli Studi di Cagliari – Via Sant'Ignazio da Laconi, 74</i>
9.00 – 9.15	Welcome speech and practicalities <i>Aula Magna</i>
9.15 – 10.30	Plenary session — Keynote speaker: TAMARA LAMBERT (University of Manchester, UK) <i>“What Can We Rely on Together? Audit Research for a World of Abundant Claims” — Aula Magna</i>
10.30 – 11.00	Coffee break

PARALLEL SESSION 1

Rooms	Aula 2 Chair: ANGELA PETTINICCHIO	Aula 10 Chair: KAI-UWE MARTEN	Aula Emilio Lussu Chair: STEFAN SUNDGREN
11.00 – 11.30	AUDITOR ENGAGEMENT: A FRAMEWORK FOR UNDERSTANDING FACTORS FOSTERING ENGAGEMENT IN AUDIT PRACTICE (ID=25) <u>PAIGE CSERE</u> , KATHRYN KADOUS, JANE THAYER, DONALD YOUNG DISCUSSANT: ANNA GOLD	AUDIT PROCEDURES AND RESIDUAL UNCERTAINTY IN ACCOUNTING ESTIMATES (ID=55) <u>SAADAT ABDULLAYEVA</u> , KRIS HARDIES DISCUSSANT: LINDE KERCKHOFS	DEMAND FOR AUDIT OPINIONS (ID=48) QIANG GUO, JOSEPH GERAOS, CHRISTOPHER KOCH, AIYONG ZHU DISCUSSANT: ANNE JENY
11.30 – 12.00	AUDITORS' GOING CONCERN DECISIONS: INSIGHTS FROM PRACTICE (ID=47) ANNA GOLD, DOMINIC DETZEN, MARSHALL A. GEIGER, PHILIP WALLAGE DISCUSSANT: ELINA HAAPAMÄKI	DO AUDIT OFFICE ADMINISTRATIVE STAFF MATTER FOR AUDIT QUALITY? (ID=22) LINDA MYERS, FENG CHEN, SONG CHEN, TING-CHIAO HUANG DISCUSSANT: SAADAT ABDULLAYEVA	DISENTANGLING AUDIT RISK PREMIUMS FROM AUDIT EFFORT COST: EVIDENCE FROM KEY AUDIT MATTERS AND AUDIT FEES (ID=50) <u>ANNE JENY</u> , EMELINE DENEUEVE, ANDREI FILIP, MARLEEN WILLEKENS DISCUSSANT: STERGIOS LEVENTIS
12.00 – 12.30	NEGOTIATING PROFESSIONAL BOUNDARIES IN AUDITING: STAKEHOLDER RESPONSES TO PROPOSED CHANGES TO ISA 500 (ID=49) <u>ELINA HAAPAMÄKI</u> , JAANA KETTUNEN, ROBIN LITJENS, NIELS VAN NIEUW AMERONGEN DISCUSSANT: PAIGE CSERE	FOSTERING AUDIT QUALITY THROUGH SOCIAL ERROR LEARNING (ID=27) <u>DIANE BREECH</u> , LINDE KERCKHOFS, MARIE-LAURE VANDENHAUTE, THERESE GROHNERT, MENNO CRANINCKX DISCUSSANT: LINDA MYERS	PRIVATIZING TAX AUDITS: INSIGHTS INTO THE IMPACT OF TAX AUDIT FEES ON CORPORATE TAX AVOIDANCE (ID=21) <u>STERGIOS LEVENTIS</u> , KALLIOPI CHATZI, EMMANOUIL DEDOULIS DISCUSSANT: QIANG GUO

12.30 – 14.00	Lunch
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PARALLEL SESSION 2

Rooms	Aula 2 Chair: ROGER MEUWISSEN	Aula 10 Chair: HEIDI VANDER BAUWHEDE	Aula Emilio Lussu Chair: ALAIN SCHATT
14.00 – 14.30	THE CONSEQUENCES OF INDUSTRY SPECIALIZATION STATUS CHANGES IN THE CONTEXT OF MANDATORY AUDIT FIRM ROTATION (ID=6) ZIOY CROUGHS, SIMON DEKEYSER, INES SIMAC, MARLEEN WILLEKENS DISCUSSANT: LIWEI ZHU	DOES SUSTAINABILITY ASSURANCE CONSTRAIN GREENWASHING? EVIDENCE FROM VOLUNTARY AND MANDATORY REGIMES (ID=24) <u>EGE KARDELEN</u> , ALEXANDER BRÜGGEN, ANN VANSTRAELEN DISCUSSANT: SVEN HARTLIEB	DOES MANDATORY AUDITING REDUCE FRAUD? EVIDENCE FROM THE SWEDISH AUDITING REFORM (ID=5) <u>STEFAN SUNDGREN</u> , IRINA ALEXEYEV, PETER FRII, ANN-SOFIE HENRIKSON, ANNINA H. PERSSON, OSCAR STÅLNACKE DISCUSSANT: GILAD LIVNE
14.30 – 15.00	BEYOND INDUSTRY EXPERTISE: AUDITOR LEARNING THROUGH PRODUCTION COMPLEMENTARITY NETWORKS (ID=37) <u>LIWEI ZHU</u> , DANIEL AOBDIA, TING DONG, ZEPING PAN DISCUSSANT: ULRIKE THUERHEIMER	DISENTANGLING SPILLOVER EFFECTS OF JOINT FINANCIAL STATEMENT AUDIT AND SUSTAINABILITY ASSURANCE: INSIGHTS ON AUDIT EFFICIENCY (ID=33) <u>SVEN HARTLIEB</u> , ANNA GRÖNER, BRIGITTE EIERLE, FRANCESCO MAZZI DISCUSSANT: ELENA CHRISTINA ROSS	HOW DO AUDITORS REACT TO HEIGHTENED AUDIT RISK? EVIDENCE FROM THE UK (ID=32) <u>GILAD LIVNE</u> , QIANG AI DISCUSSANT: LASSE NIEMI
15.00 – 15.30	WHEN INDIVIDUAL AUDITORS MOVE WITH CLIENTS: IMPLICATIONS FOR AUDIT QUALITY (ID=16) <u>ULRIKE THUERHEIMER</u> , MONIKA CAUSHOLLI, WENYIN LI DISCUSSANT: ZIOY CROUGHS	ESG AUDIT MANDATES, AUDIT FIRM SIZE, AND HUMAN CAPITAL (ID=54) <u>ELENA CHRISTINA ROSS</u> , BENEDIKT DOWNAR, CHRISTOPHER KOCH DISCUSSANT: EGE KARDELEN	ENVIRONMENTAL RISK DISCLOSURE, AUDIT MARKET SEGMENTATION, AND PUBLIC POLICY: EVIDENCE FROM MANDATORY US FILINGS (ID=34) <u>LASSE NIEMI</u> , ANTTI MIIHKINEN, DAVID HAY, LY PHAM DISCUSSANT: STEFAN SUNDGREN

15.30 – 16.00	Coffee break
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EARLY RESEARCHER TRACK (ERT) — PARALLEL SESSION			
Rooms	Aula 2 Chairs: KATHRYN KADOUS JAIME SCHMIDT	Aula 10 Chairs: TAMARA LAMBERT MARLEEN WILLEKENS	Aula Emilio Lussu Chairs: ANNA GOLD KRIS HARDIES
16.00 – 16.30	FIRM EXPOSURE TO GOVERNMENT AGENCIES AND AUDIT FEES: BUSINESS RISK OR EXTERNAL MONITORING? (ID=8) <u>CHEN LIU</u> , ARPINE MAGHAKYAN	MANDATORY AUDIT AND EARNINGS QUALITY: EVIDENCE FROM FIRST-TIME AUDITOR APPOINTMENT (ID=41) <u>MATTEO AMERIO</u> , MARIO DANIELE, ANGELA KATE PETTINICCHIO	NOISE IN AUDIT JUDGMENTS (ID=23) <u>LOBKE WEIJERS</u> , BART DIERYNCK
16.30 – 17.00	THE COSTS OF SUSTAINABILITY ASSURANCE – EUROPEAN EVIDENCE ON THE DETERMINANTS OF ESG ASSURANCE FEES (ID=11) <u>NICOLAS FRENZEL</u> , SVEN HÖRNER	COLLATERAL EXIT: CLIENT TURNOVER AFTER A CO-CLIENT'S RESTATEMENT (ID=46) <u>MERT ERINC</u> , STAVRIANA HADJIGAVRIEL	HOW DIGITAL TECHNOLOGY AND SOCIAL MEDIA PLATFORMS SHAPE AUDITORS' IDENTITY (ID=56) <u>YAN YU</u>
17.00 – 17.30	DO WEAKENED FIDUCIARY DUTIES INCREASE AUDIT RISK? EVIDENCE FROM CORPORATE OPPORTUNITY WAIVERS (ID=52) <u>YUHAN SHANG</u> , MANSOOR AFZALI	WHAT DO INVESTORS SAY ON AUDITORS? EVIDENCE FROM VOTING RATIONALE DISCLOSURE ON AUDITOR RATIFICATION (ID=53) <u>ZILU SHAN</u> , XIAOCHI GE	AUDIT FIRM-LEVEL CONSULTING FOCUS AND AUDIT QUALITY—EVIDENCE FROM EUROPE (ID=57) <u>LENA RIEDL</u> , SVEN HÖRNER
17.30 – 18.00	ABOVE AND APART: HOW TECHNOLOGY SPECIALIZATION AND DIFFERENTIATION INFLUENCE AUDIT MARKET COMPETITION (ID=31) <u>JENTE CARLIER</u> , MARLEEN WILLEKENS, KOENRAAD DEBACKERE, SIMON DEKEYSER	AUDIT MECHANISMS AND THE TIMELINESS OF LOSS RECOGNITION (ID=62) <u>MARIT KRINGLEN</u>	
20.00 – 22.00	Social dinner		

Saturday, 26th September 2026

PARALLEL SESSION 3			
Rooms	Aula 2 Chair: MARIO DANIELE	Aula 10 Chair: LASSE NIEMI	Aula Emilio Lussu Chair: REINER QUICK
9.00 – 9.30	MANAGING SCARCE TIME AND ATTENTION ACROSS CLIENTS: EVIDENCE FROM ENGAGEMENT PARTNER PORTFOLIO EXPANSIONS (ID=10) <u>ALAIN SCHAT</u> , XINGYUE ZHAN DISCUSSANT: ULF BRÜGGEMANN	DOES RECEIVING A TAX CRITICAL AUDIT MATTER AFFECT THE ESTIMATION OF UNRECOGNIZED TAX BENEFITS? (ID=40) MARCY SHEPARDSON, HANNAH ANTINOZZI, PHILIP KUNZ, STEVANIE NEUMAN DISCUSSANT: NIELS VAN NIEUW AMERONGEN	JUST READY TO BE DONE! BUSY SEASON FATIGUE, AUDITOR PROFESSIONAL SKEPTICISM, AND THE ROLE OF DATA VISUALIZATIONS (ID=1) JOSEPH BRAZEL, TRACIE MAJORS, NICOLE S. WRIGHT DISCUSSANT: XIAOXING LI
9.30 – 10.00	EFFECTS OF THE EU AUDIT REFORM ON THE REVENUE COMPOSITION OF AUDIT FIRMS (ID=18) <u>ULF BRÜGGEMANN</u> , CHRISTIAN BERNARD DISCUSSANT: MARIE-LAURE VANDENHAUTE	THE MAKING OF AUDITORS' CLIENT-INTEGRITY ASSESSMENTS (ID=45) NIELS VAN NIEUW AMERONGEN, EDGAR KARSSING, ROBIN LITJENS, BARBARA MAJOOR, SACHA SPOOR, BERND VELDMAN DISCUSSANT: MARLEEN WILLEKENS	DO PSYCHOLOGICAL DISTANCE AND STAKEHOLDER FRAMING INFLUENCE AUDITORS' MATERIALITY JUDGMENTS IN SUSTAINABILITY ASSURANCE? (ID=17) <u>XIAOXING LI</u> , ANNA GOLD, EVA A. LITLABØ DISCUSSANT: OLGA BOGACHEK
10.00 – 10.30	AUDIT FEE DYNAMICS UNDER MANDATORY FEE DISCLOSURE: EVIDENCE FROM THE 2014 EU AUDIT REFORM (ID=63) <u>MARIE-LAURE VANDENHAUTE</u> , DIANE BRESCH DISCUSSANT: ALAIN SCHAT	RETHINKING THE MEASUREMENT OF AUDIT QUALITY: OUTCOMES, DETERMINANTS, AND ALIGNMENT (ID=38) <u>MARLEEN WILLEKENS</u> , JAN BOUWENS DISCUSSANT: MARCY SHEPARDSON	DEADLINE PRESSURE AND ARTIFICIAL INTELLIGENCE ASSISTANCE IN GOVERNANCE DESIGN: EFFORT, EVIDENCE QUALITY, AND CAPABILITY ACCUMULATION (ID=26) <u>OLGA BOGACHEK</u> DISCUSSANT: JOSEPH BRAZEL

10.30 – 11.00	Coffee break
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PARALLEL SESSION 4			
Rooms	Aula 2 Chair: JOE BRAZEL	Aula 10 Chair: MARA CAMERAN	Aula Emilio Lussu Chair: DOMENICO CAMPA
11.00 – 11.30	PREPARER OR REVIEWER? HOW AI-HUMAN WORKFLOW ROLES AND AUDITOR INNOVATION ORIENTATION INFLUENCE RELIANCE ON HYBRID SPECIALIST ADVICE (ID=7) <u>SARA BIBLER</u> , ANNA GOLD, FARAH ARSHAD DISCUSSANT: NATALIA KOCHETOVA	THE CLASS PAY GAP IN PUBLIC ACCOUNTING: DOES SOCIOECONOMIC BACKGROUND MATTER? (ID=13) <u>TING DONG</u> , DANIEL AOBIDIA, IRINA GAZIZOVA, HENRIK NILSSON DISCUSSANT: TJIBBE BOSMAN	THE REACH OF TRANSNATIONAL AUDIT OVERSIGHT: HOW FOREIGN AUDITORS APPRAISE, EXPERIENCE, AND RESPOND TO PCAOB OVERSIGHT (ID=20) <u>JORIEN LOUISE PRUIJSSERS</u> , INES SIMAC DISCUSSANT: ARPINE MAGHAKYAN
11.30 – 12.00	THE EFFECT OF LARGE LANGUAGE MODELS ON AUDIT QUALITY: CAUSAL EVIDENCE FROM A RANDOMIZED FIELD EXPERIMENT (ID=19) <u>MARKUS JEZERSKI</u> , SASCHA KALTENPOTH, OLIVER MÜLLER, BARBARA E. WEISSENBERGER DISCUSSANT: SARA BIBLER	BEING A PROFESSIONAL ACCOUNTANT: INDIVIDUAL AUDITORS' PROPRIETY LEGITIMACY JUDGEMENTS UNDER INTENSE AUDIT OVERSIGHT (ID=64) <u>SANJAY BISSESSUR</u> , GERJANNE BELTMAN, SANNE GASPERSZ, ISABELLE VAN DIJK DISCUSSANT: CORVIN KINTZEL	FRC QUALITY INSPECTIONS AND MATERIALITY JUDGMENT (ID=44) <u>ARPINE MAGHAKYAN</u> , OMAR DE INÉS ANTÓN, STAVRIANA HADJIGAVRIEL DISCUSSANT: ANTTI FREDRIKSSON
12.00 – 12.30	INSPECTORS AND GADGETS: ARE AUDITORS WILLING TO USE EMERGING TOOLS AND TECHNOLOGIES IF DOING SO REDUCES INSPECTION RISK? (ID=65) <u>SAAD BIN ANIS</u> , NATALIA KOCHETOVA, HELEN BROWN-LIBURD, JONAS GAUDERNACK DISCUSSANT: SERGEJA SLAPNIČAR	POLITICAL PARTISANSHIP OF AUDIT ENGAGEMENT PARTNERS AND AUDIT OUTCOMES: EVIDENCE FROM THE U.S. (ID=36) <u>CORVIN KINTZEL</u> , SVEN HARTLIEB, STEPHAN KÜSTER DISCUSSANT: SANJAY BISSESSUR	AUDIT ENFORCEMENT AS REGULATORY REASONING: EVIDENCE FROM FINNISH AUDIT BOARD DECISIONS (ID=51) <u>ANTTI FREDRIKSSON</u> , JAVAD RAJABALIZADEH, JAAKKO MIKKILÄ DISCUSSANT: PIOTR STASZKIEWICZ
12.30 – 13.00	INTERNAL AUDITOR'S ASSURANCE OF ARTIFICIAL INTELLIGENCE: ITS ENABLERS AND A RISK MITIGATION PATHWAY (ID=66) <u>SERGEJA SLAPNIČAR</u> , TINA VUKO, DESSALEGN MIHRET, MATEJ DRAŠČEK DISCUSSANT: MARKUS JEZERSKI	CASHING OUT OR SCALING UP? PARTNERSHIP AND WORKFORCE DYNAMICS FOLLOWING PRIVATE EQUITY INVESTMENTS IN AUDIT FIRMS (ID=61) <u>TJIBBE BOSMAN</u> , ZILOY CROUGHS, SIMON DEKEYSER, ULRIKE THUERHEIMER DISCUSSANT: TING DONG	WHEN DO AUDIT THRESHOLDS MATTER? EVIDENCE FROM A REGRESSION DISCONTINUITY DESIGN IN EUROPEAN PRIVATE FIRMS (ID=14) <u>PIOTR STASZKIEWICZ</u> , ALEKSANDER ŁOŻYKOWSKI DISCUSSANT: JORIEN LOUISE PRUIJSSERS

13.00 – 14.00	Lunch and farewell
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