



EARNet 2025 Symposium Program

Thursday, SEPTEMBER 11, 2025	
08:45 – 17:45	PhD WORKSHOP
12:30 – 17:45	EARLY-TO-MID-CAREER FACULTY WORKSHOP
19:00 – 21:00	WELCOME RECEPTION WIENER RATHAUSKELLER

Friday, SEPTEMBER 12, 2025	
08:30 – 09:30	REGISTRATION FORUM - LIBRARY AND LEARNING CENTER
09:30 – 11:40	WELCOME AND KEYNOTE SPEECH FORUM - LIBRARY AND LEARNING CENTER
	<p>WELCOME</p> <p>INPUT AND PANEL DISCUSSION</p> <p>“Artificial Intelligence in Auditing”</p> <p>Bernhard Nessler (Software Competence Center Hagenberg)</p> <p>Christine Flath (Partner at PwC Germany, Assurance Technology Transformation Lead)</p> <p>Adriana Tiron-Tudor (Chair of Professional Accountancy Education Europe, Professor at the Babeş-Bolyai University)</p> <p>Urs Gnädinger (Founder of audit.neo, a digital auditing platform)</p> <p><i>Moderator: Ewald Aschauer</i></p>
11:40 – 13:00	LUNCH MENSA

13:00 – 14.45	PARALLEL SESSIONS ROOMS D5.0.001, D5.0.002, D5.1.001, D5.1.004
<p>Session I – Audit Quality (Room D5.0.001) Chair: Negin Attar-Niggemann</p> <p>1) <i>Licensing and Auditor Performance: Evidence from the CPA Exam Reform in China</i> Author(s): Zhenyang Shi (BI Norwegian Business School), Lin Wang (Central University of Finance and Economics), Donghui Wu (CUHK Business School), Zili Zhuang (CUHK Business School) Discussant: Lasse Niemi (Aalto University)</p> <p>2) <i>Measuring the synergy between audit and non-audit service: Evidence from a Structural Approach</i> Author(s): Joseph Gerakos (Dartmouth College), Qiang Guo (University of Southern Denmark), Christopher Koch (Johannes Gutenberg University Mainz), Aiyong Zhu (Southwestern University of Finance and Economics) Discussant: Christopher Bleibtreu (BI Norwegian Business School)</p> <p>3) <i>Revealing Client Names in Inspection Reports: Effects of PCAOB Transparency on Audit Quality and Private Litigation</i> Author(s): Negin Attar-Niggemann (University of Zurich), Volker Laux (The University of Texas at Austin), Felix Niggemann (University of Zurich) Discussant: Christopher Koch (Johannes Gutenberg University Mainz)</p>	
<p>Session II – Professional Skepticism (Room D5.0.002) Chair: Zac Konings</p> <p>1) <i>An Unintended Consequence of Full Population Testing on Auditors' Professional Skepticism</i> Author(s): Xiaoxing Li (Vrije Universiteit Amsterdam), Joseph Brazel (North Carolina State University), Anna Gold (Vrije Universiteit Amsterdam) Discussant: Yi Luo (Western University)</p> <p>2) <i>Are Rewards or Penalties More Effective for Increasing Skepticism?</i> Author(s): Bright (Yue) Hong (DePaul University), Timothy Shields (Chapman University) Discussant: Xiaoxing Li (Vrije Universiteit Amsterdam)</p> <p>3) <u>Discussant-driven presentation:</u> <i>How Much Does Research Charge for Professional Skepticism? A Review of Professional Skepticism Literature Through a Costly Skepticism Lens</i> Author(s): Zac Konings (Saint Mary's University), Natalia Kochetova (Saint Mary's University) Discussant: Kris Hardies</p>	
<p>Session III – Workplace Culture and Socialization (Room D5.1.001) Chair: Monika Causholli</p>	

1) *Job Stressors and Career Commitment in Early-Career Auditors' Work Experiences*

Author(s): Kris Hoang (University of Alabama), Amy Mathews (University of Alabama)

Discussant: Anila Kiran (Turku School of Economics)

2) *How junior auditors' professional commitments develop over time: A longitudinal cohort study connecting the pre-work and workplace socialization phases*

Author(s): Thomas Carrington (Åbo akademi University), Tobias Johansson-Berg (Mälardalen University), Gustav Johed (Stockholm University)

Discussant: Tobias Svanström (Umeå School of Business)

3) **Discussant-driven presentation:** *Audit Firm Flexible Work Arrangements and Audit Quality*

Author(s): Monika Causholli (University of Kentucky), Tyler Kleppe (University of Kentucky), Wenying Li (University of North Carolina at Charlotte)

Discussant: Heidi Vander Bauwhede (Ghent University)

Session IV – Auditor-Client Matching (Room D5.1.004)

Chair: Angela Pettinicchio

1) *Do Assigned Audit Partners Perform Higher Quality Audits Than Self-Selected Auditors?*

Author(s): Olof Bik (University of Groningen), Tjibbe Bosman (Vrije Universiteit Amsterdam), Jan Bouwens (University of Amsterdam)

Discussant: Ali Nickpour (Aalto University)

2) *Does Auditor Communication Matter? The Role of Knowledge Compatibility*

Author(s): Hoang Nhan Ha (IESEG School of Management)

Discussant: Melanie Großastroth (Johannes Gutenberg University Mainz)

3) *Do audit partner rotations have unintended consequences on non-rotated clients?*

Author(s): Mara Cameran (Bocconi University), Mario Daniele (Università Cattolica del Sacro Cuore), Angela Pettinicchio (Università Cattolica del Sacro Cuore)

Discussant: Kenneth Reichelt (Louisiana State University)

14:45 – 15:15	COFFEE BREAK D5.1.015 (Lernzone)
15:15 – 17:00	PARALLEL SESSIONS ROOMS D5.0.001, D5.0.002, D5.1.001, D5.1.004

Session V – Audit Partners (Room D5.0.001)

Chair: Corvin Kintzel

1) *Do Nonprofits Benefit from Being Audited by Issuer Audit Partners?*

Author(s): Colleen M. Boland (University of Wisconsin – Milwaukee), William D. Cather (Florida State University), Stefanie L. Tate (University of Massachusetts Lowell), Ally Zimmerman (Florida State University)

Discussant: Morten Seitz (Copenhagen Business School)

2) *Do Audit Partners Affect Clients' Tax Reporting?*

Author(s): Alisha Blush (Coastal Carolina University), William L. Buslepp (Louisiana State University), **Kenneth Reichelt** (Louisiana State University)

Discussant: Linde Kerckhofs (IESEG School of Management)

3) **Discussant-driven presentation:** *Do Signing Audit Partners Matter? Evidence from Sudden Hospitalization Events*

Author(s): Morten Seitz (Copenhagen Business School), Bjørn N. Jørgensen (Copenhagen Business School)

Discussant: Ann Vanstraelen (Maastricht University)

Session VI – Going Concern and Internal Control Disclosures (Room D5.0.002)

Chair: Sven Hartlieb

1) *Do More Prominent Going Concern Opinions Deter or Reassure Users? Evidence from Lenders' Economic Reaction in the Private Market*

Author(s): Marie-Laure Vandenhoute (Vrije Universiteit Brussel), Diane Breesch (Vrije Universiteit Brussel), **Britt De Neve** (Vrije Universiteit Brussel)

Discussant: Andreas Seebeck (Constructor University)

2) *The predictive power of SOX 404 textual disclosures: Using internal control reports to detect financial misreporting*

Author(s): Stephan Küster (Freie Universität Berlin), Tobias Steindl (University of Regensburg), Sven Hartlieb (University of Innsbruck)

Discussant: Mahmoud Hosseinniakani (Norwegian University)

3) **Discussant-driven presentation:** *Auditing the Going Concern Assumption: Unfolding Uncertainty and Imaginaries*

Author(s): Sameh Amer (ESSEC Paris), **Anna Samsonova-Taddei** (HEC Montréal), Omiros Georgiou (University of Birmingham)

Discussant: Anna Gold (Vrije Universiteit Amsterdam)

Session VII – Auditor Changes (Room D5.1.001)

Chair: Alain Schatt

1) *Effects of Transitory Client Characteristics on Auditor Switching Costs*

Author(s): Christian Friedrich (University of Mannheim), Sebastian Kronenberger (University of Mannheim)

Discussant: Brian Bratten (University of Kentucky)

2) *How Auditor Changes Affect Auditor Industry Expertise: Evidence From The EU Audit Reform.*

Author(s): Ziloy Croughs (KU Leuven), Simon Dekeyser (KU Leuven), Ines Simac (KU Leuven), Marleen Willekens (KU Leuven)

Discussant: Ulrike Thuerheimer (University of Amsterdam)



3) *Who Bears the Adjustment Costs Related to Audit Partner Rotation?*

Author(s): Xingyue Zhan (University of Lausanne), Alain Schatt (University of Lausanne)

Discussant: Mario Daniele (Università Cattolica del Sacro Cuore)

18:00 – 23:00

**CONFERENCE DINNER
MUSEUM OF NATURAL HISTORY VIENNA**

Saturday, SEPTEMBER 13, 2025

8:30 – 9:00

REGISTRATION AND SMALL BREAKFAST
ROOM D5.1.015 (Lernzone)

9:00 – 10:45

PARALLEL SESSIONS
ROOMS D5.0.001, D5.0.002, D5.1.001, D5.1.004

Session VIII – Key Audit Matters (Room D5.0.001)

Chair: Anne Jeny

1) *Guiding the spotlight: The attention-directing role of Key Audit Matters*

Author(s): Florian Eugster (University of St. Gallen), **Andreas Seebeck** (Constructor University), Yi Zhang (University of St. Gallen)

Discussant: Sven Hörner (University of Bayreuth)

2) *How do audit effort and KAM disclosure affect an auditor's perceived responsibility?*

Author(s): Marcel Steller (University of Linz), Sabine Graschitz (University of Linz)

Discussant: Lobke Weijers (Tilburg University)

3) *Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions*

Author(s): Emeline Deneuve (HEC Montréal), Andrei Filip (IESEG School of Management), **Anne Jeny** (IESEG School of Management)

Discussant: Sven Hartlieb (University of Innsbruck)

Session IX – Audit Fees (Room D5.0.002)

Chair: Markus Isack

1) *Cybersecurity Risks and Audit Pricing: The Role of IT Experts in Engagement Teams*

Author(s): **Mahmoud Delshadi** (University of Glasgow), Mahmoud Hosseinniakani (Norwegian University), Ranik Raaen Wahlström (Norwegian University), Zabihollah Rezaee (The University of Memphis)

Discussant: Hoang Nhan Ha (IESEG School of Management)

2) *Do Auditors Charge a Premium for Bankruptcy Risk? The Swiss Banking Sector as a Quasi-Experiment*

Author(s): **Alain Schatt** (HEC Lausanne), Allister Keane (HEC Lausanne), Marleen Willekens (KU Leuven)

Discussant: Zhenyang Shi (BI Norwegian Business School)

3) **Discussant-driven presentation:** *Tax-Related Regulations and Auditing in Europe: The Relationship between Tax Complexity and Audit Fees*

Author(s): Markus Isack (WU Vienna), **Markus Mottinger** (Johannes Kepler University Linz)

Discussant: Alain Schatt (HEC Lausanne)

Session X – Materiality (Room D5.1.001)

Chair: Natalia Kochetova

1) *Does disclosure of materiality in the audit report reduce the audit expectation gap?*

Author(s): António Samagaio (Universidade de Lisboa)

Discussant: Niels van Nieuw Amerongen (Nyenrode Business University)

2) *FRC Quality Inspections and Materiality Judgment*

Author(s): Omar De Inés Antón (CUNEF University), Stavriana Hadjigavriel (CUNEF University), Arpine Maghakyan (University of Glasgow)

Discussant: Monika Causholli (University of Kentucky)

3) **Discussant-driven presentation:** *Sustainability assurance and materiality - Insights from auditors*

Author(s): Eva Litlabo (NHH Norwegian School of Economics), Natalia Kochetova (Saint Mary's University)

Discussant: Kris Hoang (University of Alabama)

Session XI – Fraud and Accounting Scandals (Room D5.1.004)

Chair: Christian Pietsch

1) *Does Mandatory Auditing Reduce Fraud? Evidence from the Swedish Auditing Reform*

Author(s): Irina Alexeyeva (Umeå School of Business), Peter Frii (Umeå School of Business), Ann-Sofie Henrikson (Umeå School of Business), Annina H. Persson (Umeå School of Business), Oscar Stålnacke (Umeå School of Business), Stefan Sundgren (Umeå School of Business)

Discussant: Aymen Abbadi (University of Lille)

2) *Accounting scandals, auditor ratification, and institutional investors: Evidence from the Wirecard scandal in Germany*

Author(s): Melanie Großastroth (Johannes Gutenberg University Mainz), Christopher Koch (Johannes Gutenberg University Mainz), Tessa Kunkel (Copenhagen Business School)

Discussant: Tjibbe Bosman (Vrije Universiteit Amsterdam)

3) *Walk the Walk and Talk the Talk: Improving Auditors' Fraud Detection with Coaching in a Culture of Challenge*

Author(s): Ashley Austin (University of Richmond), Tina D. Carpenter (University of Georgia)

Discussant: Christian Pietsch (Erasmus University)

10:45 – 11:15

COFFEE BREAK
ROOM D5.1.015 (Lernzone)

11:15 – 13:00

PARALLEL SESSIONS
ROOMS D5.0.001, D5.0.002, D5.1.001, D5.1.004

Session XII – Technology and Skepticism (Room D5.0.001)

Chair: Anna Gold

1) *A Maturity Assessment of Emerging Technologies in External Audits: Auditors' Perceptions*

Author(s): Tatenda Mugwira (Nord University), Lazarus Elad Fotoh (Nord University), Johan Lorentzon (Nord University), Abdullah Almasri (Nord University)

Discussant: Delphine Lobijn (Ghent University)

2) *The effect of identification with ESG on professional skepticism in ESG audits*

Author(s): Lobke Weijers (Tilburg University), Bart Dierynck (Tilburg University)

Discussant: Joseph Brazel (North Carolina State University)

3) *“Sent from Mobile”: The Influence of Communication Device and Psychological Distance on Professional Skepticism-Enhancing Advice*

Author(s): Sara Bibler (Vrije Universiteit Amsterdam), Farah Arshad (Vrije Universiteit Amsterdam), Anna Gold (Vrije Universiteit Amsterdam)

Discussant: Bright (Yue) Hong (DePaul University)

Session XIII – Audit Firms (Room D5.0.002)

Chair: Ann Vanstraelen

1) *Audit Firm-Level Revenue Composition and Audit Quality—Evidence from Europe*

Author(s): Sven Hörner (University of Bayreuth), Lena Riedl (University of Bayreuth)

Discussant: Ziloy Croughs (KU Leuven)

2) *The Impact of the FRC Audit Inspection Program on Audit Effort and Audit Fees*

Author(s): Qiang Ai (University of Bristol), Gilad Livne (Queen Mary University of London), Mariano Scapin (University of Bristol), Zilu Shan (University of Bristol)

Discussant: Christian Friedrich (University of Mannheim)

3) *Understanding Audit Firm Culture through the Lens of the Competing Values Framework*

Author(s): Murray R. Barrick (Texas A&M), Olof Bik (University of Groningen), Jere R. Francis (University of Missouri), Lena Pieper (University of Illinois), Ann Vanstraelen (Maastricht University)

Discussant: Tobias Johansson-Berg (Mälardalen University)

Session XIV – Auditing Standards and Regulation (Room D5.1.001)

Chair: Niels van Nieuw Amerongen

1) *Auditing the Mark-to-Model: Evidence from Revisions of Standards in Fixed-Income Mutual Funds*

Author(s): Brian Bratten (University of Kentucky), Wenying Li (University of North Carolina at Charlotte), Quan Qi (Middle Tennessee State University)

Discussant: Omar De Inés Antón (CUNEF University)

2) *Comparative Audit Regulatory Effectiveness: Evidence from a unique Canadian setting*

Author(s): Yi Luo (Western University), Steven Salterio (Queen's University)

Discussant: Robert Knechel (University of Florida)

3) **Discussant-driven presentation:** *An Analysis of Stakeholder Views on the Proposed International Standard on Auditing 500 (Revised)*

Author(s): Elina Haapamäki (University of Vaasa), Jaana Kettunen (Hanken School of Economics), Juha Mäki (University of Vaasa), **Niels van Nieuw Amerongen** (Nyenrode Business University)

Discussant: Anna Samsonova-Taddei (HEC Montréal)

Session XV – Auditor Behavior and Performance (Room D5.1.004)

Chair: Stefan Sundgren

1) *The “Dark Side” of Creativity in Auditing*

Author(s): Katrin Bonk (ESCP Business School), Martin Schmidt (ESCP Business School)

Discussant: Marcel Steller (University of Linz)

2) *Enhancing Talent by Considering Psychological Safety in Firm Quality Management Systems: The Effects of Performance Feedback on Junior Auditor Help-Seeking Behavior*

Author(s): Regan Schmidt (University of Saskatchewan), Cameron Dubé (Westbridge Capital Ltd), Brielle Perlett (McClelland Debusschere Chartered Professional Accountants)

Discussant: Philipp Wendel (University of Potsdam)

3) *Navigating Dual Logics: Post-Promotion Auditor Behavior in Audit Firms*

Author(s): Hanxiu Cheng (Nanjing University of Science and Technology), Xiaomei Han (Nanjing University of Science and Technology), Vlad-Andrei Porumb (University of Manchester), **Yasemin Zengin-Karaibrahimoglu** (University of Groningen)

Discussant: Stefan Sundgren (Umeå School of Business)

13.00 – 14.00

LUNCH
ROOM D5.1.015 (Lernzone)

14.00 – 15.45

PARALLEL SESSIONS
ROOMS D5.0.001, D5.0.002, D5.1.001, D5.1.004

Session XVI – Auditors' Advice Giving (Room D5.0.001)

Chair: Martin Schmidt

1) *Tell Me What To Do: The Advisor's Role in Auditing Complex Estimates*

Author(s): Ulfert Gronewold (University of Potsdam), **Philipp Wendel** (University of Potsdam)

Discussant: Ashley Austin (University of Richmond)

2) *Does Prior Consultation with Specialists Backfire on Auditors?*

Author(s): Xiaoxing Li (Vrije Universiteit Amsterdam), Joseph Brazel (North Carolina State University), Anna Gold (Vrije Universiteit Amsterdam)

Discussant: Natalia Kochetova (Saint Mary's University)

3) *Auditors' Illusion of Explanatory Depth and Informal Advice Taking: Who is the Expert here?*

Author(s): Tyge-F. Kummer (Queensland University of Technology), **Christian Pietsch** (Erasmus University), Martin Schmidt (ESCP Business School), Scott Vandervelde (University of North Carolina at Charlotte)

Discussant: **Katrin Bonk** (ESCP Business School)

Session XVII – ESG (Room D5.0.002)

Chair: Elena Koll

1) *Disentangling Spillover Effects of Joint Financial Statement Audit and Sustainability Assurance: Insights on Audit Efficiency*

Author(s): **Anna Gröner** (University of Bamberg), Sven Hartlieb (University of Innsbruck), Francesco Mazzi (University of Florence), Brigitte Eierle (University of Bamberg)

Discussant: **Yasemin Zengin-Karaibrahimoglu** (University of Groningen)

2) *Implications of the Institutional Environment for Clients' Decisions of Sustainability Assurance*

Author(s): **Meng Guo** (Aalto University)

Discussant: **Anna Gröner** (University of Bamberg)

3) *The credibility of corporate disclosures: Does the joint provision of financial audit and sustainability assurance matter?*

Author(s): **Delphine Lobijn** (Ghent University), Philippe Van Cauwenberge (Ghent University), Heidi Vander Bauwhede (Ghent University), Ann Vanstraelen (Maastricht University)

Discussant: **Mara Cameran** (Bocconi University)

Session XVIII – Audit Partners (Room D5.1.001)

Chair: Ali Nickpour

1) *Do Auditors Exhibit Hometown Bias?*

Author(s): Yuzhou Chen (University of Nebraska Omaha), Timothy Seidel (Brigham Young University), **Ally Zimmerman** (Florida State University)

Discussant: **Anne Jeny** (IESEG School of Management)

2) *Audit Partner Characteristics and Principles-Based Disclosure Quality: Evidence from Tax Disclosure Transparency in Private Firms*

Author(s): Vincent Compagnie (HEC Liège), **Linde Kerckhofs** (IESEG School of Management), Raf Orens (KU Leuven)

Discussant: **Xingyue Zhan** (University of Lausanne)

3) **Discussant-driven presentation:** *Internal control weaknesses and audit partners' reputation concerns*

Author(s): Henry Jarva (Hanken School of Economics), Emma-Riikka Myllymäki (Audencia Business School), **Ali Nickpour** (Aalto University)

Discussant: **Ally Zimmerman** (Florida State University)

Session XIX – Auditors’ Client Portfolios (Room D5.1.004)

Chair: Tobias Svanström

1) *Media Spotlight and Auditor Distraction: The Hidden Costs of Negative Exposure*

Author(s): Mert Erinc (BI Norwegian Business School), **Stavriana Hadjigavriel** (CUNEF University)

Discussant: Meng Guo (Aalto University)

2) *Determinants of Voluntary Audit following Reduced Obligations: the case of SMEs in France after the “PACTE” Law*

Author(s): Aymen Abbad (University of Lille), Hélène De Brebisson (EDHEC Business School)

Discussant: Stavriana Hadjigavriel (CUNEF University)

3) *The Effect of Portfolio Composition on Audit Quality Across Career Stages: Evidence from Individual Auditor Sanctions*

Author(s): Anila Kiran (Turku School of Economics), Stefan Sundgren (Umeå School of Business), Tobias Svanström (Umeå School of Business)

Discussant: Markus Mottinger (Johannes Kepler University Linz)

15:45 – 16:15	CLOSING – BEST PAPER AWARD D5.0.001
16.15 – ...	SOCIAL ACTIVITIES (No formal program scheduled)

Google Maps links to the locations:

Wiener Rathauskeller - <https://maps.app.goo.gl/3UkRqqPrGjGkGj5t5>

Forum Library and Learning Center, WU Vienna - <https://maps.app.goo.gl/Qpf1X24auzYcQcC37>

Mensa, WU Vienna - <https://maps.app.goo.gl/KooT6cLoaBhQ8JVeA>

D5 Building, WU Vienna - <https://maps.app.goo.gl/fiK8bbWYTv6MXVCS8>

Museum of Natural History Vienna - <https://maps.app.goo.gl/JXnKytFN5VcWeLfF9>