

**2017 UF International Conference on Assurance and Governance**  
*(Sponsored by Fisher School of Accounting, the Journal of Accounting Literature, and the International Center for Research in Accounting and Auditing)*

**Conference Schedule**

**Tuesday, January 10, 2017**

7:00 -10:00 P.M.                      Welcome Reception

**Wednesday, January 11, 2017**

Time	Activity	Responsibility
7:30 - 8:30 A.M.	Breakfast	
8:30 - 8:45 A.M.	Welcome	W. Robert Knechel (Director, ICRAA)  Gary McGill, Director, Fisher School of Accounting, Associate Dean, WCBA
8:45 - 9:30 A.M.	Plenary Session I	“Inside Baseball: Ten Things You do not know about the Failures of Enron and Andersen”  Plenary Speaker: Mark Cheffers, AuditAnalytics  Moderator: Robert Knechel (University of Florida)
9:30 – 10:15 A.M.	Plenary Session II	“AuditFutures”  Plenary Speaker: Martin Martinoff, ICAEW  Moderator: Robert Knechel (University of Florida)
10:15 – 10:45 A.M.	Break	
10:45 - 11:30 A.M.	Concurrent Session Ia	Paper 1: “ <a href="#">Does the Big-4 Effect Exist when Reputation and Litigation Risks are Low? Evidence from Audit-Partner – Auditee Pair Switches</a> ”. John Christian Langli (BI Norwegian Business School)  Discussant: Joseph Gerakos (Dartmouth College)  Moderator: Paul Madsen (University of Florida)

11:30 - 12:15 P.M.	Concurrent Session Ib	<p>Paper 2: “<a href="#">PCAOB Inspections and Audit Firm Behavior: An Analysis of the First Three Inspection Rounds of Small Audit Firms.</a>” Lei Zou (Masstricht University)</p> <p>Discussant: Matt Ege (Texas A&amp;M)</p> <p>Moderator: Paul Madsen (University of Florida)</p>
10:45 - 11:30 A.M.	Concurrent Session IIa	<p>Paper 3: “<a href="#">Opening the Black Box of Audit Teams: Qualitative Evidence on Composition and Role Structure</a>” Marleen Willekens (KU Leuven)</p> <p>Discussant: Steve Salterio (Queens University)</p> <p>Moderator: Marcus Kirk (University of Florida)</p>
11:30 - 12:15 P.M.	Concurrent Session IIb	<p>Paper 4: “<a href="#">The Ties that Bind: Knowledge-Sharing Networks and Auditor Performance</a>”. Monika Causholli (University of Kentucky)</p> <p>Discussant: Mark Peecher (University of Illinois)</p> <p>Moderator: Marcus Kirk (University of Florida)</p>
12:15 - 1:15 P.M.	Lunch	
1:15 – 1:45 P.M.	Concurrent Session IIIa	<p>Paper 5: “<a href="#">Regulating audit quality via inspections and checklists: Impact on auditor commitment and turnover intentions</a>”. Noel Harding (The University of New South Wales)</p> <p>Moderator: Luke Watson (University of Florida)</p>
1:45 – 2:15 P.M.	Concurrent Session IIIb	<p>Paper 6: “<a href="#">Do PCAOB Inspections Have an Effect on Annually Inspected Firms’ Audit Fees and Audit Quality?</a>” Elizabeth Johnson (Florida Gulf Coast University)</p> <p>Moderator: Luke Watson (University of Florida)</p>
1:15 – 1:45 P.M.	Concurrent Session IVa	<p>Paper 7: “<a href="#">Banks and Their Big 4 Auditors: Competition Where Art Thou?</a>” Simon DeKeyser (KU Leuven)</p> <p>Moderator: Philip Wang (University of Florida)</p>
1:45 – 2:15 P.M.	Concurrent Session IVb	<p>Paper 8: “<a href="#">Audit Firm Tenure, Bank Complexity and Financial Reporting Quality</a>”. Brian Bratten (University of Kentucky)</p> <p>Moderator: Philip Wang (University of Florida)</p>
2:15 – 2:30 P.M.	Short Break	

2:30 – 3:00 P.M.	Concurrent Session Va	Paper 9: “ <a href="#">Audit committees’ independence and the information content of earnings announcements in Western Europe</a> ”. Alain Schatt (University of Lausanne)  Moderator: Eddie Thomas (University of Florida)
3:00 – 3:30 P.M.	Concurrent Session Vb	Paper 10: “ <a href="#">Do Audit Firm Rotation, Auditor Retention, and Joint Audits Matter? – An Experimental Investigation of Bank Directors’ and Institutional Investors’ Perceptions</a> ”. Reiner Quick (Technische Universität Darmstadt)  Moderator: Eddie Thomas (University of Florida)
2:30 – 3:00 P.M.	Concurrent Session VIa	Paper 11: “ <a href="#">Do Smarter Auditors Deliver Better Audit Quality? Archival Evidence Based on Unique IQ Data on Swedish Auditors.</a> ” Lasse Niemi (Aalto University)  Moderator: Patrick Kielty (University of Florida)
3:00 – 3:30 P.M.	Concurrent Session VIb	Paper 12: “ <a href="#">A cross-national investigation of auditors’ professional skepticism: The role of informal institutions.</a> ” Olof Bik (Nyenrode Business University)  Moderator: Patrick Kielty (University of Florida)
3:30 – 4:00 P.M.	Break	
4:00 - 4:45 P.M.	Plenary Session III	“Where We Were. Where We Are, and Where do We Go Now?”  Charles Elson , University of Delaware, Center for Corporate Governance  Moderator: W. Robert Knechel
4:45 - 5:30 P.M.	Plenary Session IV	Panel Discussion and Q&A  Mark Cheffers, AuditAnalytics Martin Martinoff, ICAEW Charles Elson , University of Delaware Jim Sylph, IAASB  Moderator: W. Robert Knechel
6:30 - 9:00 P.M.	Reception and Dinner	

## **Thursday, January 12 , 2017**

10:00 A.M. bus departs for Auditing Section Mid-Year Meeting in Orlando.

