



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
AU.PSD. Session 01	9 th May 2012	14:00 - 15:30	P-019	Bahram Soltani	16517	Paul Andon	Rick Hayes	Making The Cap Fit: Auditing And Crisis Management
					15839	Chris Carter	Victoria Clout	The Big Four In The Spotlight: Abstract Systems, Re-Embedding And Legitimacy
AU.PSD. Session 02	9 th May 2012	16:00 - 17:30	P-019	W. Robert Knechel	17285	Tim Bauer	Gary Monroe	The Effects Of Situated Client Identity And Professional Identity Salience On Auditor Judgments
					16099	Mikko Zerni	Kenneth Reichelt	Financial Incentives In Big 4 Accounting Partnerships And The Implications For Audit Quality
AU.PSD. Session 03	10 th May 2012	09:00 - 10:30	P-019	Paul Tanyi	16014	Manuel Cano Rodriguez	Claus Holm	The Value Of The Auditor Brand Name For Creditors Around The World
					16116	Shuqing Luo	Robert Knechel	Client Supply Chain Relationships, Audit Firm Selection, And Implications For Audit Quality And Pricing



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AU.PSD. Session 04	10 th May 2012	11:00 - 12:30	P-019	Elena De las Heras	16768	Monika Causholli	Andrew Ferguson	Does The Combination Of Pressure On Auditors To Sell Non- Audit Services, And Clients' Willingness To Buy Future Services, Result In Reduced Audit Quality?
					15970	Tobias Svanström	Lasse Niemi	Audit Office Size, Audit Quality And Audit Pricing: Evidence from Small And Medium Sized Enterprises
AU.PS. Session 01	9 th May 2012	14:00 - 15:30	P-211	Wendy Green	15718	Ken Trotman		When Do Auditors' Materiality Assessments Vary When Auditing Financial And Non-Financial Reports
					16533	Colleen Hayes		The Effect Of Corporate Governance In Mitigating The Impact Of Non-Assurance Services On Perceived Auditor Independence
					16412	William Messier		The Status Quo Effect On Principles- Vs. Rules-Based Accounting Judgments: Evidence From U.S. And Norwegian Auditor



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AU.PS. Session 02	9 th May 2012	14:00 - 15:30	P-212	Alan Kilgore	17490	Jill Collis		Impact Of Sources Of Finance On Voluntary Audit In Micro- Companies And Consequences For Earnings Quality
					16641	Pietro Mazzola		Financial Reporting Quality Of Family Firms: The Auditors' Perspective
					16034	Claus Holm		Balancing Auditor Choices During The Transition From A Mandatory To A Voluntary Joint Audit System In Denmark
AU.PS. Session 03	9 th May 2012	14:00 - 15:30	P-215	Jayne Godfrey	16317	Daniela Wiemann		Auditor Tenure And The Ability To Meet Earnings Benchmark Targets: Empirical Evidence From Germany
					16802	Thomas Omer		The Balance Sheet Impact Of Auditor Judgment And Misstatement Quantification Method
AU.PS. Session 04	9 th May 2012	16:00 - 17:30	P-211	Cm Sarowar	Hossain	16259	Ulrike Stefani	The Interdependence Between Audit Market Structure And The Quality Of Financial Reporting: The Case Of Non-Audit Services



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					16287	Marcus Brocard		Auditor-Client Negotiations And The Impact Of Uncertain Negotiation Outcomes
					17569	Julia Grathwohl		External Auditors Using The Work Of Internal Auditors -- A Game Theoretic Analysis --
AU.PS. Session 05	9 th May 2012	16:00 - 17:30	P-212	Stefan Sundgren	16994	Jan De Muylder		The Effects Of Competition On Audit Fees
					15734	Cedric Lesage		Is Joint Audit Bad Or Good? Efficiency Perspective Evidence From Three European Countries
					16855	Jeroen Van Raak		Competition And Quality In The Market For Audit Services
AU.PS. Session 06	10 th May 2012	09:00 - 10:30	P-211	David Plumlee	16982	Maja Zaman Groff		How To Mitigate Auditors' Conscious And Unconscious Bias? An Experimental Study
					16739	Nieves Gomez-Aguilar		Independence Of The Audit Committee As A Key Factor To Reduce The Audit Opinion Shopping
					16906	Mieke Jans		Process Mining Of Event Logs In Internal Auditing: A Case Study



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AU.PS. Session 07	10 th May 2012	09:00 - 10:30	P-212	Kenneth Reichelt	15774	Sandra Cohen		Fees, Earnings Management And Corporate Governance In The Banking Industry: An Integrated Framework
					15746	Josep Garcia Blandon		Earnings Management And Audit Qualifications: A Non-Matched Sample Approach
					15981	Balthasar Hoehn		Effects Of Voluntary Interim Reviews On Audit Fees, Non-Audit Fees And Earnings Quality
AU.PS. Session 08	10 th May 2012	11:00 - 12:30	P-211	Gerrit Sarens	15538	Wendy Green		Determinants Of Assurance Provider Choice: Evidence From Companies Purchasing Greenhouse Gas Assurance
					16076	Alan Kilgore		The Importance Of Audit-Team And Audit-Firm Attributes In Perceptions Of Audit Quality
					16046	Rainer Lenz		Internal Auditing Effectiveness: Multiple Case Study Research In Germany That Hardens Role Theory And The Relational Theory Of Coordination
AU.PS. Session 09	10 th May 2012	11:00 - 12:30	P-212	Marcel Steller	15826	Julia Baldauf		Audit Risk Premiums: Insights From The German Audit Market



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					17424	William Jackson		The Influence Of Female Audit Partners In Audit Work: A Study Of The Big 4 In The Uk
					15577	Oliver Rui		Foreign Ownership And Auditor Choice
AU.PS. Session 10	10 th May 2012	14:00 - 15:30	P-211	Rainer Lenz	17389	Joerg R. Werner		Regulatory Fragmentation In Auditing: An Account
					17362	Anja Bast - Den Hollander		Managers' And Auditors' Perceptions Of Control: Towards A Theory Of Internal Control
					17352	Carla Edgley		A Genealogy Of Accounting Materiality
AU.PS. Session 11	10 th May 2012	14:00 - 15:30	P-212	Claus Holm	16255	Stergios Leventis		The Cost Of Sin: The Effect Of Social Norms On Audit Pricing
					16438	Martin Schmidt		Determinants Of The Auditor's Decision To Waive Audit Adjustments
					15875	Kam-Wah Lai		Audit Report Lag Following Audit Firm Merger: Hong Kong Evidence
AU.PS. Session 12	11 th May 2012	11:00 - 12:30	P-211	Gopal Krishnan	17132	Mohammad Alhadab		Effects Of Audit Quality On Real Earnings Management Activities During Initial Public Offerings



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					15709	Jeffrey Coulton		Client Importance And Audit Quality At Partner, Office And Firm Levels
					15777	Kenneth Reichelt		When Does Audit Quality Start To Decline In Audit Firm Tenure? - An International Analysis
AU.PS. Session 13	11 th May 2012	11:00 - 12:30	P-212	Tobias Svanström	16610	Stefan Sundgren		Auditors' Going Concern Reporting Before Bankruptcy – A Study Of Bankrupt Companies In Scandinavia
					16430	Ruben Peixinho		Do Analysts Know But Not Say? The Case Of Going-Concern Opinions
					15287	Fumiko Takeda		Information Content Of Internal Control Weaknesses: The Evidence From Japan
AU.PS. Session 14	11 th May 2012	14:00 - 15:30	P-211	Mervi Niskanen	15871	Fiona Ball		The Professional And Personal Auditor Relationship: Examining Auditor Tenure At Ifrs Transition In Australia
					15365	Elena De Las Heras		Audit Partner Versus Audit Firm Rotation: Effects On Audit Quality



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					16893	Naoki Kasai		The Combined Effects Of Long Audit Partner Tenure And Audit Fees On Audit Quality: Evidence From Japan
AU.PS. Session 15	11 th May 2012	14:00 - 15:30	P-212	Andrew Ferguson	15653	Arnt Verriest		Auditor Governance, Institutional Environments And Analyst Forecasts Properties: International Evidence
					15600	Cm Sarowar Hossain		The Effect Of Links Between Audit Committee Members And Audit Partners On Audit And Auditor Provided Non-Audit Service Fees
					16681	Linda Myers		Lame Duck Auditors: An Effective Constraint Over Management Discretion?