Thursday, September 11, 2014

7:00- 9:00 p.m. Hospitality Reception
I Hotel and Conference Center – Quad Room

Friday, September 12, 2014

7:00 a.m. Continental Breakfast
I Hotel and Conference Center – Illinois Ballroom

8:00 a.m. Welcome
Jon Davis (Head, Department of Accountancy)
Larry DeBrock (Dean, College of Business)

8:15 a.m. Session I

The SEC’s Enforcement Record Against Auditors
Simi Kedia, Rutgers Business School
Urooj Khan, Columbia Business School
Shiva Rajgopal, Goizueta Business School, Emory University

Discussant – Zoe-Vonna Palmrose, University of Washington

Moderator – Heather Pesch

9:30 a.m. Break

9:45 a.m. Session II

Risk Disclosure Preceding Negative Outcomes: The Effects of Reporting Critical Audit Matters on Judgments of Auditor Liability
Kelsey Brasel, Ball State University
Marcus Doxey, University of Alabama
Jon Grenier, Miami University
Andrew Reffett, Miami University

Discussant – Ken Trotman, University of New South Wales

Moderator – Tracie Majors

11:00 a.m. Break
11:15 a.m.  Session III

*Capital Market Consequences of Individual Audit Partners*
Daniel Aobdria, Northwestern University
Chan-Jane Lin, National Taiwan University
Reining Petacchi, MIT Sloan School of Management

Discussant – Miguel Minutti-Meza, University of Miami
Moderator – Theodore Sougiannis

12:30 p.m.  Lunch

1:30 p.m.  Session IV

*Pressures on Audit Partner’s Negotiation Strategy and Decision Making*
Christopher Koch, Johannes Gutenberg University Mainz
Steve Salterio, School of Business, Queen’s University

Discussant – Brian White, University of Texas – Austin
Moderator – Tim Bauer

2:45 p.m.  Break

3:00 p.m.  Session V

*Does Big 4 Consulting Revenue Impair Audit Quality?*
Ling Lei Lisic, George Mason University
Linda Myers, University of Arkansas
Robert Pawlewicz, George Mason University
Timothy Seidel, Utah State University

Discussant – Michael Minnis, University of Chicago
Moderator – Jessen Hobson

4:15 p.m.  Session VI

*Auditor-Relevant Congressional Committees and Audit Quality*
Mihir Mehta, Temple University and MIT Sloan School of Management
Wanli Zhao, Southern Illinois University

Discussant – Thomas Omer, University of Nebraska
Moderator – Jessen Hobson

5:30 p.m.  Adjournment

6:00 p.m.  Bus to Business Instructional Facility and Reception

6:45 p.m.  Dinner
*Can the Audit Profession Lever Big Data?*
Douglas Laney, Gartner Group
Saturday, September 13, 2014

7:00 a.m. Continental Breakfast
I Hotel and Conference Center – Illinois Ballroom

8:00 a.m. Invited Talk I

*What Makes for A Good Research Project*
William Kinney, University of Texas – Austin
Moderator: Anne Thompson

9:00 a.m. Research Paper - Session I

*Non-Audit Services and Improvements in Clients’ Operating Performance and Risk Management*
William Ciconte, University of Florida*
W. Robert Knechel, University of Florida
Michael Mayberry, University of Florida

9:45 a.m. Research Paper - Session II

*Audit Firms as Networks of Offices*
Tiffany Westfall, University of Nebraska*
Scott Seavey, University of Nebraska
Michael Imhof, Wichita State University

10:30 a.m. Break

10:45 a.m. Research Paper - Session III

*The Impact of Proposed Changes to the Content of the Audit Report on Jurors’ Assessments of Auditor Negligence*
Brian Goodson, University of Mississippi*
Ann Backof, University of Virginia
Kendall Bowlin, University of Mississippi

11:30 a.m. Invited Talk II

*Planning Your Early Academic Career*
Mark Nelson, Cornell University
Moderator: Mark Peecher

12:30 p.m. Box Luncheon
21st Audit Symposium Planning Committee
   Timothy Bauer
   Jessen Hobson
   Tracie Majors
   Mark E. Peecher, Co-Chair
   Heather Pesch
   Theodore Sougiannis
   Anne Thompson, Co-Chair

The proceedings of Symposia (VI-VII and X-XX) are available on the web at:
   https://business.illinois.edu/accountancy/events/symposium/

The proceedings of Symposia (VIII-IX) were published in:
   Auditing: A Journal of Practice & Theory