

Two FAR PhD students participated in the 2021 EAA Doctoral Colloquium in Accounting

The European Accounting Association (EAA) is the scholarly society of European accountancy academics. Accountancy research comprises financial, management, tax and public accounting and auditing research, both empirical and analytical/theoretical. The EAA was established in 1977. It is administered by the European Institute for Advanced Studies in Management (EIASM) and based in Brussels. The EAA publishes two leading academic journals, the European Accounting Review and Accounting in Europe. The EAA also organizes a large annual conference that these days attracts around 1500 participants (of which close to 400 doctoral students), where close to 800 accountancy research papers are presented and discussed.

Since 1985 the EAA, with the EIASM, has also organized a Doctoral Colloquium (DC), for two days just ahead of the three-day annual congress. The DC, "... [aims] to provide an opportunity for European doctoral students in accounting to present and discuss their research with a distinguished faculty, supplemented with a menu of plenary sessions and group activities on a range of issues relevant for PhD students, such as the journal submission and review process; the job market and early career; reviewing and presenting, and other research and career-related topics.". The DC has an additional aim: to create networks of international contacts between the doctoral students and between them and established researchers. Moreover, former DC participants are now often themselves established accountancy scholars (inside and outside (!) Europe).

The EAA DC, as well as the Congress, was held online this year, 2021, because of Covid-19: the Colloquium on May 24-25. This year there were 15 distinguished faculty. Participation in the EAA DC is selective. Supervisors from all over Europe recommend doctoral students for participation, but available places are limited: 40 in 2021. The Dutch academic accountancy community is often well represented in the DC. This year no less than 7 Dutch based doctoral students were selected for the DC. For the Foundation for Auditing Research (FAR) it was gratifying to see that 2 of these were FAR funded doctoral students: Lena Pieper and Deju (James) Zhang. More information about both can be found on the 'FAR Postdocs and PhD students' page on the [FAR website](#). FAR invited both to provide a brief description of their DC experience for the FAR Newsletter.

Lena Pieper: Maastricht University: My Experience at the EAA Doctoral Colloquium

A few weeks ago, I had the chance to present my research at the European Accounting Association (EAA) Doctoral Colloquium. The EAA Doctoral Colloquium (DC) always precedes the EAA Annual Congress and gives doctoral students a chance to present their work and network with fellow PhDs and faculty members. In 'normal' times, we would have been in Bucharest, but due to Covid the entire colloquium was moved online. Over the course of two days, each PhD student got one hour to workshop their paper and receive feedback from the other doctoral students and faculty members. I got to present my work in the "Auditing and Governance" Track of the DC, which included

three very prominent accounting researchers this year: Mark DeFond (University of Southern California), Hollis Skaife (University of California) and Fabrizio Ferri (University of Miami). Due to the time difference, they got up in the middle of the night to listen to our presentations and to provide us with feedback.

I presented my paper “What is it about auditors that matters? An exploration of auditors’ personality, skills and performance.” This paper is based on part of the data collected in the FAR 2019E01 Project. The project is joint work with the FAR research chair Jere Francis, Ann Vanstraelen, Murray Barrick and Olof Bik. The paper is the first paper that comes out of this larger project, and based on data of around 1,500 Dutch auditors. I investigate the role of the auditor’s personality and skills in driving performance, and ultimately audit quality. My impression is that the paper was well received and I got a lot of useful feedback and suggestions on how to further improve the paper.

Albeit online, the EAA DC was a very valuable experience for me. Besides presenting my own work, I got to read and discuss the papers of fellow PhDs, as well as share ideas with like-minded people. Learning how to provide feedback on concurrent working papers is a valuable skill to learn for a junior researcher. Beyond the exchange with the other members of the “Auditing and Governance” Track, we also had sessions with all participating PhDs and faculty members, where we discussed “Big Issues in Accounting Research and Education”.

While we couldn’t go out for a joint dinner like usual, we still had a fun social event: Joachim Gassen and Wim van der Stede (co-chairs of the EAA DC) organized a pub quiz, followed by some ‘networking drinks’. That way, we also had the chance to network informally with other PhDs and faculty members – something we all dearly missed during the Covid pandemic.

In summary, it was a great experience and I hope that next year, at the EAA in Bergen (Norway), we can all finally meet in person too.

Deju (James) Zhang: University of Groningen: The EAA DC

It is my great pleasure to participate in the online 2021 European Accounting Association (EAA) Doctoral Colloquium (DC). In fact, I was selected to participate for the 2020 EAA DC. Unfortunately, it was cancelled last year due to the corona pandemic. What I thought for 2020 EAA DC was the reputation of the faculty, and I considered it a great loss because candidates would have a nice conversation with the faculty. Fortunately, I was selected again and this time with a more developed paper.

The EAA DC has included diverse specializations in accounting, of course including auditing. In the auditing room, we had a very nice faculty group: Mark DeFond, Hollis Skaife, and Ferri Fabrizio. The first thing impressing me was the diverse topics even within the auditing specialization. Originally, I would expect that papers may be either more empirical or experimental. However, I have seen analytical research using game theory, qualitative research with a focus on current technology, theory building research based on social psychology, empirical research based on organizational behavior, and

my own “weird” network-based empirical research. This is something I would like to see, because it indicates that more approaches come into hand to address auditing issues.

Here I can see the efforts made by the Foundation for Auditing Research (FAR) to conduct diverse research programs. I further encourage the FAR to embrace the “Audit Quality Plus” research. During the audit process, there should be a lot of interesting but important auditing phenomena worth further examination. Also, the labor market of the auditing industry might be interesting, especially with respect to technological changes. The second thing that impressed me was the preparation of all participants, including both faculty and doctoral students. Everyone read all the papers in advance, although I could imagine that it might not be an easy task to read the papers that are outside our own field and interests. However, I do think the depth of discussion was excellent. Of course, all our doctoral students would like to express our gratitude to our U.S. faculty, especially Mark and Hollis, who had to prepare at 3:00 am and continue for several hours.

Though online, the chairs of the EAA DC, Joachim Gassen and Wim van der Stede, have made great efforts to take initiatives to make this event more social. During the DC, all of us were asked to consider something big in accounting, in terms of research and teaching. We were also asked to participate in some interesting games designed by the chairs. In addition, there was also a place for further social activities, where each of us could talk to new colleagues and old friends. In summary, this activity is very beneficial for doctoral students to present their own research, obtain feedback from highly regarded faculty, and build their own research network. Many thanks to Joachim and Wim!