

FAR CONFERENCE PROGRAM

Auditors and their Judgments

19 AND 20 JUNE 2023





**“WE COMBINE OUR
KNOWLEDGE &**

improve the audit
profession’s learning curve”

DEAR PARTICIPANT,

We are very happy to welcome you to the 2023 FAR Conference: Auditors and their Judgments. This year's conference seeks to understand the role of judgments in audit processes and in audit opinions. To that effect we want to discuss how current methods of collecting and presenting audit evidence affect judgments auditors make.

During the conference we will discuss research papers from acclaimed researchers colored with insights of the best practitioners on how judgments come about and how they are affected by choices made by audit firm polices and the structure of audit engagements.

As every year we want to make sure that practitioners and academics talk about their joint passion: audits.

We invite you to actively contribute and use this platform to share your knowledge on what drives audit quality.

With your contribution during the sessions, together we will come closer to achieving our joint objective of informing and moving the audit profession forward. We wish you an informative and pleasant conference.

Jan Bouwens

*Academic Board Member and
Managing Director of the Foundation
for Auditing Research*

Philip Wallage

*Prof. of Auditing VU and UvA and the
chair of this conference*

DAY 1 – MONDAY 19 JUNE 2023

All presentations will take place in De Rooij 102-103

12:30 – 13:30 Registration and lunch

Central Hall in the Main Building (Albert Heijn / De Rooij)

13:30 – 13:40 Welcome and opening

Henriëtte Prast – Chair of the FAR Board

13:40 – 13:50 Auditors and their Judgments

Philip Wallage – Professor of Auditing, VU and UvA and conference chairperson

13:50 – 14:10 Plenary 1 – Keynote speaker – Judgment and decision making in accounting

Kathryn Kadous – Schaefer Chaired Professor of Accounting and the Director and Associate Dean of the Ph.D. Program at Emory University's Goizueta Business School

14:10 – 14:30

Discussant (*Dingeman Manschot – Mazars*) and Q&A with audience

14:30 – 15:00 Afternoon tea break

Central Hall in the Main Building (Albert Heijn / De Rooij)

15:00 – 15:30 Plenary 2 – Moving audit teams forward 2.0 – fostering audit quality through culture and professional behaviours

Wim Gijsselaers & Therese Grohnert – Maastricht University

15:30 – 15:50

Discussant (*Petra Tijnstra – PwC/NBA*) and Q&A with audience

15:50 – 16:20 **Plenary 3 – The effects of expert status on the audit of complex estimates**

Justin Leiby – University of Illinois

16:20 – 16:40 Discussant (*Frank Duijm – Deloitte*) and Q&A with audience

16:40 – 17:10 **Break and snack**

17:10 – 18:00 **Panel discussion – Most important current issues in auditing**

Panelists: *Robin Beijen – Avans Hogeschool*
Therese Grohnert – Maastricht University
Christian Peters – Tilburg University
Lena Pieper – Maastricht University

Moderator: *Wendy Groot – PwC*

18:15 – 21:00 **Dinner and evening drinks**

Restaurant de Lakei, Nyenrode estate

DAY 2 – Tuesday 20 June 2023

All presentations will take place in De Rooij 102-103

08:15 – 08:45 Registration

Central Hall in the Main Building (Albert Heijn / De Rooij)

08:45 – 08:50 Welcome and opening day 2

Philip Wallage – conference chairperson

08:50 – 09:10 Panel discussion with the ICAEW (*Institute of Chartered Accountants in England and Wales*) – **Audit innovation and judgment**

09:10 – 09:25 Q&A Audience

09:25 – 09:55 Plenary 4 – Thinking outside of the box: engaging auditors' innovation mindset to improve auditors' fraud actions in a data-analytic environment

Anna Gold & Sara Bibler – *Vrije Universiteit Amsterdam*

09:55 – 10:15 Discussant (*Angelique Koopman* – *EY*) and Q&A with audience

10:15 – 10:45 Morning coffee break

Central Hall in the Main Building (Albert Heijn / De Rooij)

10:45 – 11:25 Busy Season Talks

Hosts: *Charlie Groen*
Mitchell de Caluwe

Panelists: *Claudia Marangoni* – *Tilburg University*
Marnix Pouw – *Deloitte*
Frank Verbeeten – *UvA*

11:25 – 11:55 **Plenary 5 – Internal control quality, audit team composition, and audit quality**

Nina Schwaiger & Sebastian Kuhn – LMU Munich

11:55 – 12:15 Discussant (*Yorick de Visser - KPMG*) and Q&A with audience

12:15 – 12:45 **Plenary 6 – Professional skepticism and auditor behavior**

Kris Hardies – University of Antwerp

12:45 – 13:05 Discussant (*Remco ter Steege – Mazars*) and Q&A with audience

13:05 – 13:15 **Closing reflections**

Philip Wallage – conference chairperson

13:15 – 14:15 **Lunch**

Central Hall in the Main Building
(Albert Heijn / De Rooij)



GENERAL INFORMATION

WIFI

At Nyenrode Business University you have free access to Wifi. Please use the following credentials to log in to the network:

- Username: Guest Wifi
Password: Not applicable
- Username: Eduroam
Password: Your personal Eduroam account

SHUTTLE BUS

For the participants who want to make use of the shuttle bus between the Nyenrode estate and the Van der Valk hotel on Monday evening and Tuesday morning, please sign up at the conference registration desk, outside the conference room.

QUESTIONS

If you have any questions, please visit the registration desk or contact Mrs. Alexandra Brewer at the following number: +31 (0)6 28 799199.



SPEAKERS

- **Sara Bibler** – Vrije Universiteit Amsterdam
- **Jan Bouwens** – Managing Director of FAR
- **Wim Gijsselaers** – Maastricht University
- **Anna Gold** – Vrije Universiteit Amsterdam
- **Therese Grohnert** – Maastricht University
- **Kris Hardies** – University of Antwerp
- **Kathryn Kadous** – Emory University’s Goizueta Business School
- **Sebastian Kuhn** – LMU Munich
- **Justin Leiby** – University of Illinois
- **Henriëtte Prast** – Chair of the FAR Board
- **Nina Schwaiger** – LMU Munich
- **Philip Wallage** – UvA/VU and Conference Chairperson



PANELISTS

Most important current issues in auditing

- **Robin Beijen** – Avans Hogeschool
- **Therese Grohnert** – Maastricht University
- **Wendy Groot** – Moderator and Manager PwC
- **Christian Peters** – Tilburg University
- **Lena Pieper** – Maastricht University

Busy Season Talks

- **Mitchell de Caluwe** – Host and Manager Audit EY
- **Charlie Groen** – Host and Culture and Behaviour Assurance PwC
- **Claudia Marangoni** – Tilburg University
- **Marnix Pouw** – Audit Manager Deloitte
- **Frank Verbeeten** – University of Amsterdam

Copyright © 2023 by Foundation for Auditing Research

The Foundation

The Foundation for Auditing Research aims to enhance the knowledge of what makes a good audit today and to academically inform audit practices in their continuous improvement efforts. In a swiftly changing context regarding expectations and demands, FAR facilitates rigorous academic research with practical relevance to the auditing field and to inform public policy making regarding the auditing profession.

Contact

Foundation for Auditing Research
Straatweg 25
3621 BG Breukelen
The Netherlands

info@foundationforauditingresearch.org
www.foundationforauditingresearch.org

FOUNDATION FOR
AUDITING
RESEARCH