

Monday 24 June 2024

## ***Audit Firm Culture and Audit Quality***

**12:15 – 13:00**

### **Registration and Lunch**

Central Hall in the Main Building (Albert Heijn)

**13:00 - 13:10**

### **Welcome and Opening – Philip Wallage, Conference Host**

**13:10 – 13:25**

### **Culture and Audit Quality**

*Jere Francis, FAR Audit Research Chair*

**13:25 - 14:00**

### **Plenary 1 – Keynote Speaker – What Can an Audit Regulator Do to Increase Welfare?**

*Martin Schmalz, Chief Economist and Director, Office of Economic and Risk Analysis PCAOB & Professor of Finance and Economics, Saïd Business School, University of Oxford, United Kingdom*

**14:00 – 14:15**

Q&A Audience

**14:15 – 15:15**

### **Panel Discussion – Can You Regulate Culture?**

*Martin Schmalz (Chief Economist and Director PCAOB), Gera Hamer (Managing Partner Audit & Assurance Deloitte), Mariska van de Luur (Head of Assurance KPMG), Berry Wammes (Programmadirecteur NBA)*  
*Moderator: Robert Knechel*

**15:15 – 15:45**

### **Afternoon Tea Break**

Central Hall in the Main Building (Albert Heijn)

**15:45 – 16:15**

### **Plenary 2 – Understanding Audit Firm Culture Through the Lens of the Competing Values Framework**

*Lena Pieper, University of Illinois*

**16:15 – 16:30**

Q&A Audience

**16:30 – 17:00**

### **Plenary 3 - Auditor Automation Usage and Professional Skepticism**

*Christian Peters - Division of Accounting (Nanyang Business School), Singapore*

**17:00 – 17:15**

Q&A Audience

**17:15 – 17:35**

### **Break and Snack**

**17:35 – 18:05**

### **Plenary 4 – Virtual Audit Teamwork - Working, Learning, and Delivering High-Quality Audits Virtually**

*Iver Wiertz – Maastricht University*

**18:05 – 18:20**

Q&A Audience

**18:30 – 21:00**

### **Dinner and Evening Drinks**

Restaurant de Lakei, Nyenrode Estate

Tuesday 25 June 2024

## ***Audit Firm Culture and Audit Quality***

- 08:15 – 08:40**                    **Registration**  
Central Hall in the Main Building (Albert Heijn)
- 08:40 – 08:45**                    **Welcome and Opening Day 2** – *Philip Wallage* - conference chairperson
- 08:45 – 09:15**                    **Invited Speaker - Escaping Groundhog Day: The Transformative Possibilities of Rethinking Audit**  
*Christopher Humphrey, Professor of Accounting in the Accounting and Finance division of the Alliance Manchester Business School.*
- 09:15 – 09:30**                    Q&A Audience
- 09:30 – 10:00**                    **Plenary 5 – Leadership Behaviors of Partners and Managers and the Effects on Audit Teams**  
*Olof Bik, Rijksuniversiteit Groningen*
- 10:00 – 10:15**                    Q&A Audience
- 10:15 – 10:45**                    **Morning Coffee Break**  
Central Hall in the Main Building (Albert Heijn)
- 10:45 – 11:15**                    **Panel Discussion – Busy Season Talks**
- 11:15 – 11:30**                    Q&A Audience
- 11:30 – 12:00**                    **Plenary 6 – Importance of Audit Firm Culture on Audit Quality**  
*Tjibbe Bosman – University of Amsterdam*
- 12:00 – 12:15**                    Q&A Audience
- 12:15 – 12:45**                    **Plenary 7 – Silence is Not Golden: How do Team Consensus and Inclusive Climate Affect Junior Auditor’s Conformity Behavior and Assessment Sharing?**  
*Eddie Cardinaels, Tilburg University & Evelien Reusen, Rotterdam School of Management*
- 12.45 – 13.00**                    Q&A Audience
- 13:00 – 13:10**                    **Closing Reflections** – *Jere Francis, FAR Audit Research Chair*
- 13:10 – 14:15**                    **Lunch**  
Central Hall in the Main Building (Albert Heijn)