

AU.RF.Session 1

Chair: Sokolov Viatcheslav
2984 De Beelde
3095 Lane
3617 Biedma-López
3663 Young
3786 Ittonen

Wednesday 16.00-17.30 Tre Hall Opus 2

Audit And Non-Audit Fees And Company Characteristics In Belgium
Perceived Auditor Independence And Audit Firm Fees
Do Independent Audit Committees Prevent Strategic Auditor Changes?
The Effects Of Auditors' Independence On Going Concern Reporting In Australia
Does Information Asymmetry, Information Environment And Agency Costs Of Debt Affect The Relevance Of Going Concern Audit Reports?

AU.RF.Session 2

Chair: Tatsuhiko Kato
3352 Salama
3421 Cano-Rodríguez
3626 Hardies
3953 Sakuma
3969 Lopatta

Thursday 09.00-10.30 Tre Hall Opus 2

The Relationship Between Governance Practices And Audit Quality
The Value Of Audit Quality Governance Function In Public And Private Companies: Evidence From Spain.
Are Female Auditors Still Women? Analyzing The Gender Differences Affecting Audit Quality
Auditor's Reputation And Client Stock Price Reactions:
Risk Reporting In Management Commentary - Evidence From Public Entities In Germany

AU.RF.Session 3

Chair: Wolz Matthias
2942 Peltier-Rivest
3133 Amat
3559 Wedzki
3563 Fernández-Laviada
3975 Vandenbogaerde

Thursday 11.00-12.30 Tre Hall Opus 2

An Analysis Of The Victims Of Occupational Fraud: A Canadian Perspective
Earnings Management And Audit Adjustments: An Empirical Study Of Ibx 35 Constituents
Cash Flow In Bankruptcy Prediction – Outcomes Of Empirical Research
Qualitative Materiality Factors In The New International Standard On Auditing 450: An Exploratory Study In Spain
Auditors' Sensitivity To Earnings Management: Evidence For Private Companies In A Non-Litigious Environment