



JAPP WORKSHOP 2023

PROFESSIONAL JUDGMENT IN ACCOUNTING AND AUDITING DECISIONS

*November 16, 2023 – Room A, Centro Congressi “Federico II”
Via Partenope 36, Naples (Italy)*

8.00 am – 8.30 am

Registration

8.30 am – 8.50 am

Welcome Speech

Prof. Adele Caldarelli, Dean of the Department of Economics, Management, Institutions
Prof. Stefano Marasca, President of SIDREA
Prof. Alessandra Allini, Workshop Chair

08.50 am – 9.30 am

Invited Speakers

Prof. Marco Trombetta, Editor of Journal of Accounting and Public Policy
Tips and advice on submitting a paper to the Journal of Accounting and Public Policy
Prof. Annalisa Prencipe, Professor of Financial Accounting, Bocconi University
Research on Professional Judgment: Challenges and Opportunities

09.30 am – 10.30 am

First Session

Omar De Ines Anton, Stavriana Hadjigavriel, Encarnación Guillamón Saorín, Beatriz García Osma
Materiality is in the eye of the beholder: The effect of public disclosure on audit materiality thresholds
Ting Dong, Florian Eugster, Antoine Roy, Liwei Zhu
Audit Materiality Judgments during the COVID-19 pandemic: Evidence from the United Kingdom

10.30 am – 10.45 am

Coffee Break

10.45 am – 11.45 am

Second Session

Zhanqing Yu
Whistle-blowing Intentions among Potential Future Auditors. The Critical Role of Zhong-Yong
Stavriana Hadjigavriel, María Gutiérrez-Urtiaga, Susana Gago-Rodríguez
Bribes and Audit Fees

11.45 am – 12.45 am

Third Session

Lacey Donley, Meredith Rhodes

Do Auditors Influence Disclosures In Lieu of Issuing a Going Concern Opinion?

Stephani Mason

The Effects of External Monitoring and Country-Level Factors on Compliance with One-Time Mandatory Disclosures

12.45 am – 1.45 pm

Lunch

1.45 pm – 2.45 pm

Fourth Session

Devan Mescall, Regan N. Schmidt

The impact of joint provision of audit and tax services on the advice of tax professionals

Asad Mehmood, Francesco De Luca, Hao Quach

The role of board gender diversity in renewable energy consumption: Evidence from the listed UK firms

2.45 pm – 3.45 pm

Fifth Session

Sami El Omari, Wafa Khlif, Mohamed Taieb Hamadi

Auditors' Interpretation of IFRS and the organisational Impact of Accounting Changes

Alessandro Gabrielli, Diletta Vito, Giulio Greco, Giuseppe D'Onza

European Union Audit Reform and Corporate Tax Avoidance

3.45 pm – 4.00 pm

Coffee Break

4.00 pm – 5.00 pm

Sixth Session

Erekle Pirveli, Timur Uman, Andreas Jansson, Fabiana Roberto

Commercialization, dedication to the profession and environmental uncertainty:

Georgian auditors' perspective

Alessia Spignese, Francesco Campanella, Luana Serino

How does the CEO's professional judgment influence the quality of ESG disclosure?

A view of European Banks' balance sheet data

5.00 pm – 6.30 pm

Seventh Session

Kentaro Haraguchi, Yasuhiro Tamba

Impact of Accrual-based Disclosure by Local Governments on Municipal Bond Markets: An Empirical Analysis in Japan

Fabrizia Sarto, Sara Saggese, Federica Ricci, Gaetano della Corte

Sustainability reporting assurance in Italian listed companies: Understanding the role of CEO characteristics

Giuseppe Modarelli, Lucio Todisco, Christian Rainero, Gianluigi Mangia

Big data and informative systems for public sector organizations: hermeneutics on challenges and opportunities by Chomskian generative grammar and personalism in professional perspectives

6.30 pm – 6.45 pm

Concluding Remarks, Prof. Marco Maffei

