



**Financial Accounting and Auditing Research Seminar**  
by the Department of Accounting, Auditing and Law  
**May 2, 2017 at Aud 24**

09:00-09:05	Welcome
09:05-09:45	Is Professional Skepticism Universal? Presenter: <a href="#">Carmen Olsen</a> Discussant: <a href="#">Anna Gold</a>
09:50-10:30	Indicating the Outcome of Audit Procedures in the Audit Report: When Good Endeavors Fail Presenter: <a href="#">Pjotr Akulinitsev</a> Discussant: <a href="#">Anna Gold</a>
10:40-11:20	External Auditor Interaction with Management's Expert Presenter: <a href="#">Kyrre Kjellevoid</a> Discussant: <a href="#">Anna Gold</a>
11:25-12:05	Honest Misreporting: How Cost Ambiguity Represents a Boundary Condition for Informal Management Control Presenter: <a href="#">Joel Berge</a> Discussant: <a href="#">Anna Gold</a>
12:05-13:05	Lunch Break
13:05-13:55	Core Earnings Management: How Do Audit Firms Interact with the Balance between Classification Shifting and Accruals Management? Presenter: <a href="#">Kjell Knivsflå</a> Discussant: <a href="#">Gopal Krishnan</a>
14:00-14:50	Election Cycles and the Timing of Layoff Notices Presenter: <a href="#">Tzu-Ting Chiu</a> Discussant: <a href="#">Gopal Krishnan</a>
15:00-15:50	Professional Skepticism and Internal Control Weaknesses Presenter: <a href="#">Wei Shi</a> Discussant: <a href="#">Gopal Krishnan</a>
15:55-16:45	The Role of Individual Signing Auditor's Expertise in Accounting for M&As Presenter: <a href="#">Peter Frii</a> Discussant: <a href="#">Gopal Krishnan</a>

Session set-up:

Each paper session has 20 minutes for presentation, 20 minutes for discussion, and 10 minutes for Q&A.

Each proposal session has 15 minutes for presentation, 20 minutes for discussion, and 5 minutes for Q&A.