

**Programme 14th European Academic Conference on Internal Audit and
Corporate Governance**

6 – 8 April, 2016

Erasmus School of Accounting & Assurance

Erasmus University Rotterdam

The PhD workshop is taking place on **Wednesday 6th April 2016** and the programme is as follows:

Location: Y2-16 (Polak Building)

Chair: Gerrit Sarens

09:00 – 9:30	Registration
9:30 – 9:45	Welcome by Gerrit Sarens
9.45 – 10:30	Paper 1: Dragan Vucic <i>'Knowledge Creation by Internal Audit'</i>
10:30 – 11:15	Paper 2: Tim Huygh <i>'Towards Viable Enterprise Governance & Management of Information Technology'</i>
11:15 – 12:00	Paper 3: Jolanda Breedveld <i>'The role of the time factor in audits of the local public sector audit institutions'</i>
12:00 – 13:00	Lunch Break (Siena, Tinbergen Building)
13:00 – 14:15	Workshop by Mark Beasley
14:15 – 15:00	Discussion PhD-research 1 (Gerrit Sarens, Arno Nuijten) <i>Research-topics from practice</i>
15:00 – 15:30	Coffee Break (Siena, Tinbergen Building)
15:30 – 16:15	Discussion PhD-research 2 (Gerrit Sarens, Arno Nuijten) <i>Pitfalls and tips for practitioners</i>
16:15 – 16:30	Closing
17:30 – 19:30	Dinner at Erasmus Paviljoen

The first day of the main conference is taking place on **Thursday 7th April 2016** and the programme is as follows:

Location: M1-17 (Van der Goot Building)

Chaired by Arno Nuijten and Philna Coetzee

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| 08:30 – 09:00 | Registration |
| 09:00 – 09:15 | Welcome by conference chair (<i>Arno Nuijten</i>) |
| 09:15 – 10:00 | <i>'What drives and measures public sector internal audit effectiveness? Dependent and independent variables'</i>
Philna Coetzee and Lourens Erasmus (<i>discussant: Arno Nuijten</i>) |
| 10:00 – 10:45 | <i>'Benchmarking and Assessing the Value of Governance of Enterprise IT: an international study through the lens of COBIT 5'</i>
Steven de Haes, Tim Huygh, Anant Joshi, Wim Van Grembergen (<i>discussant: Arno Nuijten</i>) |
| 10:45 – 11:00 | Coffee Break |
| 11:00 – 11:45 | <i>'The Empirical Link Between Internal Audit, Contract Income and 'Passthrough' Efficiency in the Top 500 UK Charities'</i>
Angela Toothill (<i>discussant: Philna Coetzee</i>) |
| 11:45 – 12:30 | <i>'Do Audit Committee Internal and External Busyness Affect Audit Delays and Financial Restatements in Malaysia?'</i>
Mohamad Azlan Jaafar, Wan Nordin Wan-Hussin, Hasan Mohammed Bamahros (<i>discussant: Philna Coetzee</i>) |
| 12:30 – 12:45 | Pitch Interactive Poster-sessions (<i>Arno Nuijten</i>) |
| 12:45 – 13:15 | Lunch Break |
| 13:15 – 14:30 | Interactive Poster-sessions <ol style="list-style-type: none"> 1. <i>'The fourth E of performance auditing'</i> Cobus Janse van Rensburg and Elizbe Gildenhuis 2. <i>'Risk Appetite: reaching for the efficient frontier'</i> Arie de Wild and Vincent Versluis 3. <i>'The expanding and value-adding role of Internal Auditing in supply chains'</i> David Poee 4. <i>'Ethics and Code of Conduct of Greek Internal Auditors: the latest trends'</i> Andreas Koutoupis and Michail Bekiaris 5. <i>'Six Sigma implementation in a telecommunications company: management's and internal auditors' role in changing the culture and value of the company.'</i> Bienkie Shuttleworth 6. <i>'Auditor decisions during event log building for process mining – A first exploratory study'</i> Mieke Jans (to be confirmed) |
| 14:30 – 15:15 | <i>'Exploratory Research into the Personality of Internal Auditors'</i>
Violaine Paresi, Bob van Kuijck (<i>discussant: Arno Nuijten</i>) |
| 15:15 – 15:30 | Coffee Break |
| 15:30 – 16:15 | <i>'Unfolding the Basel Internal Audit Practices'</i>
Vikash Kumar Sinha, Marika Arena (<i>discussant: Philna Coetzee</i>) |

- 16:15 – 17:00 *'Breaking out or hanging on? Discussing the professional development of internal auditors in the Dutch public sector'*
Mark van Twist, Ilsa de Jong, Thomas Schillemans, Martijn Van der Steen (discussant: *Philna Coetzee*)
- 17:00 – 17:15 Closing (*Arno Nuijten*)

The second day of the main conference is taking place on **Friday 8th April 2015** and the programme is as follows:

Location: M1-17 (Van der Goot Building)

Chaired by Arno Nuijten and Andreas Koutoupis

- 09:00 – 09:15 Welcome by conference chair (*Arno Nuijten*)
- 09:15 – 09:45 IIA-NL Hans Nieuwlands (discussant: *Arno Nuijten*)
- 09:45 – 10:45 Keynote Mark Beasley (discussant: *Arno Nuijten*)
- 10:45 – 11:00 Coffee Break
- 11:00 – 11:45 *'Factors enhancing the internal auditing function's ability to add value for the auditees. Evidences from Italian companies'*
Nathanael Betti, Gerrit Sarens, Giuseppe D'Onza (discussant: *Andreas Koutoupis*)
- 11:45 – 12:30 *'Diversity and Board Composition in Non-Profit Governance'*
Rob Melville, Paul Palmer, Ruth Massie, Tobias Jung (discussant: *Andrea Koutoupis*)
- 12:30 – 13:00 Lunch Break
- 13:00 – 13:45 *'Lines of Defense Coordination for Internal Audit Quality'*
Tatiana Mazza, Stefano Azzali (discussant: *Andreas Koutoupis*)
- 13:45 – 14:30 *'The influence of 'Timing' on the effectiveness of the Internal Audit function'*
Violeta Verbraak, Arno Nuijten (discussant: *Andreas Koutoupis*)
- 14:30 – 15:15 *'Factors that influence the use of the Internal Audit Function by Executive Management and Audit Committee'*
Marc Eulerich (discussant: *Arno Nuijten*)
- 15:15 – 15:30 Closing (*Arno Nuijten*)

Please note that the above programmes are subject to change.

