

Auditing: A Journal of Practice & Theory

A Publication of the Auditing Section of the American Accounting Association

MAIN ARTICLES

Technology and Evidence in Non-Big 4 Assurance Engagements: Insights from the COVID-19 Pandemic

Elizabeth C. Altiero, Lisa Baudot, and Mouna Hazgui

How Do Reviewers' Goal Framing and Novice Auditors' Receptivity to Negative Feedback Affect Follow-Through Performance?

Lindsay M. Andiola

The Influence of Turnover among Other Top Executives on Financial Reporting Risk

Kenneth L. Bills, Michelle K. Harding, Timothy A. Seidel, and J. Mike Truelson

Audit Partner Engagement in Charities and Client Financial Reporting Quality

Gus De Franco, Yuan Ji, and Yinqi Zhang

Does Investment Bankers' Prior Experience in Public Accounting Reduce Earnings Management in IPO Firms?

Xianjie He, Jeffrey Pittman, Sarah E. Stein, and Huifang Yin

Opportunities or Challenges? Audit Risk and Blockchain Disclosures in 10-K Filings

Feiqi Huang, Tawei Wang, and Ju-Chun Yen

Does Goodwill-Related Critical Audit Matters Disclosure Influence Firms' Financial Reporting Decisions?

Evidence from Goodwill Impairment

Nusrat Jahan and M. Sydul Karim

High-Quality Auditor Presence and Informational Influence: Evidence from Firm Investment Decisions

Xudong Li and Lili Sun



**American
Accounting
Association**

Auditing

V.43 N.2 2024

Auditing

A Journal of Practice & Theory

AMERICAN ACCOUNTING ASSOCIATION

Board of Directors

| | |
|--|---|
| President | Mark H. Taylor, University of South Florida |
| President-Elect | Audrey A. Gramling, Oklahoma State University |
| Past President | Mark C. Dawkins, University of North Florida |
| Vice President–Finance | Anne M. Farrell, Miami University |
| Vice President–Research & Publications | Sarah E. McVay, University of Washington |
| Vice President–Education | Natalie T. Churyk, Northern Illinois University |
| Director–Focusing on Membership | Linda M. Parsons, The University of Alabama |
| Director–Focusing on International | Cristina Florio, University of Verona |
| Director–Focusing on Segments | Timothy J. Rupert, Northeastern University |
| Director–Focusing on Diversity, Equity, & Inclusion | Norma R. Montague, Wake Forest University |
| Director–Focusing on Academic/Practitioner Interaction | Bette M. Kozlowski, KPMG LLP |

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. Full members may also opt to receive hard copies of AAA journals for an additional cost:

| | | |
|---|----------------------------|---------------------|
| <i>The Accounting Review</i> | with Print Option \$95.00 | Total U.S. \$440.00 |
| <i>Accounting Horizons</i> | with Print Option \$60.00 | Total U.S. \$405.00 |
| <i>Issues in Accounting Education</i> | with Print Option \$60.00 | Total U.S. \$405.00 |
| All three Association-wide journals | with Print Option \$215.00 | Total U.S. \$560.00 |

Associate membership:

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

| | | |
|---|----------------------------|---------------------|
| <i>The Accounting Review</i> | with Print Option \$95.00 | Total U.S. \$195.00 |
| <i>Accounting Horizons</i> | with Print Option \$60.00 | Total U.S. \$160.00 |
| <i>Issues in Accounting Education</i> | with Print Option \$60.00 | Total U.S. \$160.00 |
| All three Association-wide journals | with Print Option \$215.00 | Total U.S. \$315.00 |

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.
Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Auditing: A Journal of Practice & Theory*. The submission fee of \$150.00 for members of the AAA or \$200.00 for nonmembers may be paid online (VISA, MasterCard, or American Express only) and should be paid before the article is submitted. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <https://aaahq.org/Research/Journals/Auditing-a-Journal-of-Practice-and-Theory>. The editorial offices can be reached using the information below:

Michael S. Wilkins, Senior Editor
The University of Kansas
Email: mike.wilkins@ku.edu

Editorial Office
Email: AJPT@aaahq.org

Auditing: A Journal of Practice & Theory is indexed in the Social Science Citation Index (Web of Science) and Scopus.

Auditing: A Journal of Practice & Theory (ISSN 0278-0380 print and ISSN 1558-7991 online) is published 4 times a year in February, May, August, and November by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. General subscriptions are available at the annual rates of \$176 for a print copy. **POSTMASTER:** Send address changes to ***Auditing: A Journal of Practice & Theory***, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

EDITORIAL STAFF OF *AUDITING: A JOURNAL OF PRACTICE & THEORY*

SENIOR EDITOR

MICHAEL S. WILKINS, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*

DEPUTY SENIOR EDITOR

ANNA GOLD, *Vrije Universiteit Amsterdam/Norwegian School of Economics, Department of Accounting, Amsterdam, The Netherlands*

EDITORS

KENNETH BILLS, *Michigan State University, Broad College of Business, Department of Accounting and Information Systems, East Lansing, MI, USA*

BRANT CHRISTENSEN, *Brigham Young University, School of Accountancy, Provo, UT, USA*

MATTHEW S. EGE, *Texas A&M University, James Benjamin Department of Accounting, College Station, TX, USA*

EMILY E. GRIFFITH, *University of Wisconsin–Madison, Department of Accounting and Information Systems, Madison, WI, USA*

JACQUELINE S. HAMMERSLEY, *University of Georgia, J. M. Tull School of Accounting, Athens, GA, USA*

CHRISTOPHER KOCH, *Johannes Gutenberg University Mainz, School of Management and Economics, Mainz, Germany*

TAMARA A. LAMBERT, *Lehigh University, College of Business, Bethlehem, PA, USA*

LINDA A. MYERS, *The University of Tennessee, Department of Accounting and Information Management, Knoxville, TN, USA*

VIC NAIKER, *The University of Melbourne, Department of Accounting, Melbourne, Victoria, Australia*

NATHAN NEWTON, *Florida State University, Department of Accounting, Tallahassee, FL, USA*

JAIME SCHMIDT, *The University of Texas at Austin, McCombs School of Business, Austin, TX, USA*

SARAH E. STEIN, *Virginia Tech, Pamplin College of Business, Blacksburg, VA, USA*

QUINN T. SWANQUIST, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*

KIMBERLY D. WESTERMANN, *California Polytechnic State University, San Luis Obispo, Department of Accounting, San Luis Obispo, CA, USA*

YUPING ZHAO, *University of Houston, Department of Accountancy and Taxation, Houston, TX, USA*

CONSULTING EDITORS

CHRISTOPHER P. AGOGLIA, *University of Massachusetts Amherst, Isenberg School of Management, Amherst, MA, USA*

JAYANTHI KRISHNAN, *Temple University, Fox School of Business, Dept. of Accounting, Philadelphia, PA, USA*

PAST EDITORS

1981-1982 William W. Cooper

1982-1984 Carl S. Warren

1985-1988 Andrew D. Bailey, Jr.
and Kurt Pany

1988-1991 Jack L. Krogstad

1991-1994 Joseph J. Schultz, Jr.

1994-1997 Theodore J. Mock

1997-2000 William L. Felix, Jr.

2000-2003 Arnold M. Wright

2003-2005 William F. Messier, Jr.

2006-2008 Dan A. Simunic

2009-2011 Ken T. Trotman

2012-2014 W. Robert Knechel

2014-2017 Jeffrey R. Cohen

2017-2020 Christopher P. Agoglia

2020-2023 Jayanthi Krishnan

AMERICAN ACCOUNTING ASSOCIATION

EXECUTIVE DIRECTOR

Yvonne L. Hinson

PUBLICATIONS DEPARTMENT

Stephanie Austin

David Twiddy

Jan Kovarik (subcontracted)

OTHER AAA STAFF

Marcel Bauduin

Bryant Bernal

Shauna Blackburn

Cindy Boisvert

Maria Casey

Beverly Collins

Darlene Dobson

Stephanie Glaser

Mary Beth Gripshover

Barbara Gutierrez

Erlinda L. Jones

Kelly Lee

Nancy Maciag

Steve Matzke

Michele Morgan

Suzanne Mullinix

Karen Osterheld

Dylan Plaster

Kellie Rickrode

James Rock

Jennifer Tucker

Mark VanZorn

EDITORIAL ADVISORY AND REVIEW BOARD

- ANNE ALBRECHT, *Texas Christian University, Department of Accounting, Fort Worth, TX, USA*
- DANIEL AOBDIA, *The Pennsylvania State University, Department of Accounting, University Park, PA, USA*
- ILIAS BASIOUDIS, *Aston University, Accounting Department, Birmingham, UK*
- TIM BAUER, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*
- MARK BEASLEY, *North Carolina State University, Department of Accounting, Raleigh, NC, USA*
- MATTHEW BECK, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*
- G. BRADLEY BENNETT, *University of Massachusetts Amherst, Department of Accounting, Amherst, MA, USA*
- KATHLEEN BENTLEY-GOODE, *Chapman, ACT, Australia*
- LORI BHASKAR, *Indiana University Bloomington, Department of Accounting, Bloomington, IN, USA*
- SUDIP BHATTACHARJEE, *Virginia Tech, Pamplin College of Business, Falls Church, VA, USA*
- PIETRO BIANCHI, *Florida International University, School of Accounting, Miami, FL, USA*
- JOCHEN BIGUS, *Freie Universitat Berlin, Department of Finance, Accounting and Taxation, Berlin, Germany*
- ALLEN BLAY, *Florida State University, Department of Accounting, Tallahassee, FL, USA*
- KENDALL BOWLIN, *The University of Mississippi, Patterson School of Accounting, University, MS, USA*
- KELSEY BRASEL, *Ball State University, Paul W. Parkison Department of Accounting, Muncie, IN, USA*
- BRIAN BRATTEN, *University of Kentucky, Gatton College of Business and Economics, Department of Accountancy, Lexington, KY, USA*
- JOSEPH BRAZEL, *North Carolina State University, Department of Accounting, Raleigh, NC, USA*
- SCOTT BRONSON, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*
- HELEN BROWN-LIBURD, *Rutgers, The State University of New Jersey, Department of Accounting and Information Systems, Newark, NJ, USA*
- JESSICA BUCHANAN, *Providence College, Department of Accounting, Providence, RI, USA*
- JENNA BURKE, *University of Colorado Denver, CU Denver Business School, Denver, CO, USA*
- STEVEN CAHAN, *The University of Auckland, Department of Accounting and Finance, Auckland, New Zealand*
- MARA CAMERAN, *Bocconi University, Department of Accounting, Milan, Italy*
- EDDY CARDINAELS, *Tilburg University and KU Leuven Department of Accounting, Tilburg, The Netherlands*
- TINA CARPENTER, *University of Georgia, J.M. Tull School of Accounting, Athens, GA, USA*
- CORY CASSELL, *University of Arkansas, Fayetteville Department of Accounting, Fayetteville, AR, USA*
- JEFF CASTERELLA, *The University of Auckland, Department of Accounting and Finance, Auckland, New Zealand*
- MONIKA CAUSHOLLI, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- K. HUNG CHAN, *Caritas Institute of Higher Education and Lingnan University, Hong Kong School of Business and Hospitality Management, Hong Kong*
- CHEN CHEN, *Monash University, Department of Accounting, Clayton, Victoria, Australia*
- JONG-HAG CHOI, *Seoul National University, Department of Business Administration, Seoul, South Korea*
- MARGARET CHRIST, *University of Georgia, J.M. Tull School of Accounting, Athens, GA, USA*
- BENJAMIN COMMERFORD, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- ERIC CONDIE, *Georgia Institute of Technology, Scheller College of Business, Atlanta, GA, USA*
- PAUL CORAM, *The University of Adelaide, School of Accounting and Finance Adelaide, SA, Australia*
- LAUREN CUNNINGHAM, *The University of Tennessee, Department of Accounting and Information Management, Knoxville, TN, USA*
- CAROL DEE, *University of Colorado Denver, Department of Accounting, Denver, CO, USA*
- MARK DEFOND, *University of Southern California, Department of Accounting, Los Angeles, CA, USA*
- MARY CATHERINE DODGSON, *Northeastern University, Department of Accounting, Boston, MA, USA*
- DENISE DOWNEY, *Villanova University, Department of Accounting, Villanova, PA, USA*
- MARCUS DOXEY, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- RONG-RUEY DUH, *National Taiwan University, Department of Accounting, Taipei, Taiwan*
- AASMUND EILIFSEN, *Norwegian School of Economics, Department of Accounting, Auditing and Law, Bergen, Norway*
- MICHAEL ETTREDGE, *The University of Kansas, Accounting Division, Lawrence, KS, USA*
- ANDREW FERGUSON, *University of Technology Sydney, Department of Accounting, Sydney, NSW, Australia*
- JERE FRANCIS, *Maastricht University, Department of Accounting and Information Management, Maastricht, The Netherlands*
- RONEN GAL-OR, *Bentley University, Accounting Department, Waltham, MA, USA*
- NATHAN GOLDMAN, *North Carolina State University, Department of Accounting, Raleigh, NC, USA*
- AUDREY GRAMLING, *Oklahoma State University, School of Accounting, Stillwater, OK, USA*
- BARBARA GREIN, *Drexel University, LeBow College of Business, Philadelphia, PA, USA*
- JONATHAN GRENIER, *Miami University, Department of Accountancy, Oxford, OH, USA*
- RYAN GUGGENMOS, *Cornell University, Department of Accounting, Ithaca, NY, USA*
- JOSHUA GUNN, *University of Pittsburgh, Katz Graduate School of Business, Pittsburgh, PA, USA*
- NICHOLAS HALLMAN, *The University of Texas at Austin, McCombs School of Business, Austin, TX, USA*
- DAVID HAY, *The University of Auckland, Department of Accounting and Finance, Auckland, New Zealand*
- DANA HERMANSON, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*
- KRIS HOANG, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- RANI HOITASH, *Bentley University, Department of Accounting, Waltham, MA, USA*
- RICHARD HOUSTON, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- TING-CHIAO HUANG, *Monash University, Department of Accounting, Clayton, Victoria, Australia*
- CHRISTOPHER HUMPHREY, *University of Manchester, Alliance Manchester Business School, Manchester, UK*
- PATRICK HURLEY, *Northeastern University, Department of Accounting, Boston, MA, USA*
- ANDREW IMDIEKE, *University of Notre Dame, Department of Accountancy, Notre Dame, IN, USA*
- KARIM JAMAL, *University of Alberta, Department of Accounting and Business Analytics, Edmonton, AB, Canada*
- KEITH JONES, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*
- YOON JU KANG, *University of Massachusetts Amherst, Department of Accounting, Amherst, MA, USA*
- STEVEN KAPLAN, *Arizona State University, School of Accountancy, Tempe, AZ, USA*
- ANDREA KELTON, *Middle Tennessee State University, Department of Accounting, Murfreesboro, TN, USA*
- SAMER KHALIL, *Murray State University, Department of Accounting, Murray, KY, USA*
- JEONG-BON KIM, *City University of Hong Kong, College of Business, Kowloon, Hong Kong*
- TYLER KLEPPE, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- NATALIA KOCHETOVA, *Saint Mary's University, Department of Accounting and Commercial Law, Halifax, NS, Canada*
- GANESH KRISHNAMOORTHY, *Northeastern University, D'Amore-McKim School of Business, Boston, MA, USA*
- JAGAN KRISHNAN, *Temple University, Department of Accounting, Philadelphia, PA, USA*
- JUSTIN LEIBY, *University of Illinois at Urbana-Champaign, Gies College of Business, Champaign, IL, USA*
- CÉDRIC LESAGE, *Concordia University, John Molson School of Business, Montreal, QC, Canada*

- YI LIANG, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*
- LING LISIC, *Virginia Tech, Department of Accounting and Information Systems, Blacksburg, VA, USA*
- GILAD LIVNE, *University of Bristol, School of Accounting and Finance, Bristol, UK*
- BENJAMIN LUIPPOLD, *Babson College, Department of Accounting and Law, Babson Park, MA, USA*
- NATHAN LUNDSTROM, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*
- MICHEL MAGNAN, *Concordia University of Edmonton, John Molson School of Business, Montreal, QC, Canada*
- ELDAR MAKSYMOW, *Arizona State University, Department of Accounting, Tempe, AZ, USA*
- ROGER MARTIN, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*
- ADI MASLI, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*
- SUSAN MCCRACKEN, *McMaster University, DeGroot School of Business, Hamilton, ON, Canada*
- WILLIAM MESSIER, JR., *Norwegian School of Economics, Department of Accounting, Auditing and Law Beren, Norway*
- ROGER MEUWISSEN, *Maastricht University, School of Business and Economics, Maastricht, The Netherlands*
- MIGUEL MINUTTI-MEZA, *University of Miami, Accounting Department, Coral Gables, FL, USA*
- PHYLLIS MO, *City University of Hong Kong, Department of Accountancy, Kowloon, Hong Kong*
- KIMBERLY MORENO, *Northeastern University, Department of Accounting, Boston, MA, USA*
- ROBYN MORONEY, *MIT University, College of Business and Law, Department of Accounting, Information Systems and Supply Chain, Melbourne, Victoria, Australia*
- JENNIFER MUELLER-PHILLIPS, *Auburn University, Harbert College of Business, Auburn, AL, USA*
- JAMES MYERS, *The University of Tennessee, Accounting and Information Management, Knoxville, TN, USA*
- TERRY NEAL, *The University of Tennessee, Accounting and Information Management, Knoxville, TN, USA*
- TERENCE NG, *Nanyang Technological University, Nanyang Business School, Singapore*
- LASSE NIEMI, *Aalto University, Accounting and Business Law, Aalto, Finland*
- KARA OBERMIRE, *Oregon State University, Department of Accounting, Corvallis, OR, USA*
- HYUN JONG PARK, *Temple University, Fox School of Business, Philadelphia, PA, USA*
- JEFF PAYNE, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- MARK PEECHER, *University of Illinois at Urbana-Champaign, Department of Accountancy, Champaign, IL, USA*
- STEPHEN PERREAULT, *Providence College, Department of Accounting, Providence, RI, USA*
- MIKHAIL PEVZNER, *University of Baltimore, Merrick School of Business, Baltimore, MD, USA*
- MARIETTA PEYTCHIEVA, *Lehigh University, Department of Accounting, Bethlehem, PA, USA*
- M. DAVID PIERCEY, *University of Massachusetts Amherst, Department of Accounting, Amherst, MA, USA*
- BRADLEY POMEROY, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*
- CHAD PROELL, *University of North Texas, Department of Accounting, Denton, TX, USA*
- LAUREN REID, *Wake Forest University, Department of Accounting, Winston-Salem, NC, USA*
- MICHAEL RICCI, *University of Florida, Fisher School of Accounting, Gainesville, FL, USA*
- MÉLANIE ROUSSY, *Université Laval École de Comptabilité Laval, Québec, Canada*
- STEPHEN ROWE, *University of Arkansas, Department of Accounting, Fayetteville, AR, USA*
- AARON SAIEWITZ, *University of Nevada, Las Vegas, Department of Accounting, Las Vegas, NV, USA*
- STEVEN SALTERIO, *Queen's University, Smith School of Business, Kingston, ON, Canada*
- KERRI-ANN SANDERSON, *Bentley University, Department of Accounting, Waltham, MA, USA*
- CAREN SCHELLEMAN, *Maastricht University, School of Business and Economics, Maastricht, The Netherlands*
- TIMOTHY SEIDEL, *Brigham Young University, School of Accountancy, Provo, UT, USA*
- DIVESH SHARMA, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*
- VINEETA SHARMA, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*
- MARCY SHEPARDSON, *Indiana University Bloomington, Department of Accounting, Bloomington, IN, USA*
- MATTHEW SHERWOOD, *University of Massachusetts Amherst, Department of Accounting, Amherst, MA, USA*
- JONATHAN SHIPMAN, *University of Arkansas, William Dillard Department of Accounting, Fayetteville, AR, USA*
- HOLLIS SKAIFE, *University of California, Davis, Graduate School of Management, Davis, CA, USA*
- CHAD STEFANIAK, *University of South Carolina, Department of Accounting, Columbia, SC, USA*
- HERVÉ STOLOWY, *HEC Paris Accounting and Management Control, Jouy-en-Josas, France*
- SARAH STUBER, *Texas A&M University, James Benjamin Department of Accounting, College Station, TX, USA*
- HUN-TONG TAN, *Nanyang Technological University, Department of Accounting, Singapore*
- STEPHEN TAYLOR, *University of Technology Sydney, Department of Accounting, Sydney, NSW, Australia*
- ANNE THOMPSON, *University of Illinois Urbana-Champaign, Department of Accountancy, Champaign, IL, USA*
- KAREN TON, *Villanova University, Accounting and Information Systems, Villanova, PA, USA*
- MARIE-SOLEIL TREMBLAY, *École Nationale D'administration Publique, Department of Accounting, Quebec City, Quebec, Canada*
- GREGORY TROMPETER, *University of Central Florida, Department of Accounting, Orlando, FL, USA*
- GEORGE TSAKUMIS, *University of Delaware, Accounting and Management Information Systems, Newark, DE, USA*
- SCOTT VANDERVELDE, *The University of North Carolina at Charlotte, Turner School of Accountancy, Charlotte, NC, USA*
- ADAM VITALIS, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*
- ELAINE WANG, *University of Massachusetts Amherst, Isenberg School of Management, Amherst, MA, USA*
- ROBERT WHITED, *North Carolina State University, Department of Accounting, Raleigh, NC, USA*
- DAVID WOOD, *Brigham Young University, School of Accountancy, Provo, UT, USA*
- YI-JING WU, *Texas Tech University, School of Accounting, Lubbock, TX, USA*
- HAN YI, *Korea University, Korea University Business School, Seoul, South Korea*
- VALENTINA ZAMORA, *Seattle University, Department of Accounting, Seattle, WA, USA*
- KARLA ZEHMS, *University of Wisconsin-Madison, Department of Accounting, Madison, WI, USA*
- YINQI ZHANG, *American University, Department of Accounting, Washington, DC, USA*
- JIAN ZHOU, *University of Hawai'i at Manoa, School of Accountancy, Honolulu, HI, USA*
- SHAN ZHOU, *The University of Sydney, Department of Accounting, Sydney, NSW, Australia*

Auditing

A Journal of Practice & Theory

Volume 43

Number 2

Main Articles

| | |
|--|-----|
| Technology and Evidence in Non-Big 4 Assurance Engagements: Insights from the COVID-19 Pandemic Elizabeth C. Altiero, Lisa Baudot, and Mouna Hazgui | 1 |
| How Do Reviewers' Goal Framing and Novice Auditors' Receptivity to Negative Feedback Affect Follow-Through Performance? Lindsay M. Andiola | 19 |
| The Influence of Turnover among Other Top Executives on Financial Reporting Risk Kenneth L. Bills, Michelle K. Harding, Timothy A. Seidel, and J. Mike Truelson | 43 |
| Audit Partner Engagement in Charities and Client Financial Reporting Quality Gus De Franco, Yuan Ji, and Yinqi Zhang | 73 |
| Does Investment Bankers' Prior Experience in Public Accounting Reduce Earnings Management in IPO Firms? Xianjie He, Jeffrey Pittman, Sarah E. Stein, and Huifang Yin | 103 |
| Opportunities or Challenges? Audit Risk and Blockchain Disclosures in 10-K Filings Feiqi Huang, Tawei Wang, and Ju-Chun Yen | 131 |
| Does Goodwill-Related Critical Audit Matters Disclosure Influence Firms' Financial Reporting Decisions? Evidence from Goodwill Impairment Nusrat Jahan and M. Sydul Karim | 159 |
| High-Quality Auditor Presence and Informational Influence: Evidence from Firm Investment Decisions Xudong Li and Lili Sun | 189 |

