

Auditing: A Journal of Practice & Theory

A Publication of the Auditing Section of the American Accounting Association

MAIN ARTICLES

Auditor Going Concern Opinions and Bank Systemic Risk: Evidence from the 2007–2009 Financial Crisis

Anne Albrecht, Matthew Glendening, Kyonghee Kim, and Raynolde Pereira

The Influence of Perspective Taking Encouraged by the Audit Committee on Auditor and Client Judgments during Accounting Disputes

Sudip Bhattacharjee, Kimberly K. Moreno, and Jonathan S. Pyszoha

Are Internal Audits Associated with Reductions in Perceived Risk?

Joseph V. Carcello, Marc Eulerich, Adi Masli, and David A. Wood

The Relative Role of Firm Incentives, Auditor Specialization, and Country Factors as Antecedents of Nonfinancial Audit Quality

Nicola Dalla Via and Paolo Perego

MD&A Textual Similarity and Auditors

Gus De Franco, Hila Fogel-Yaari, and Heather Li

How a Shared Auditor Affects Firm-Pair Comparability: Implications of Both Firm and Individual Audit Styles

Lili Jiu, Bin Liu, and Yuanyuan Liu

Mandatory Audit Partner Rotations and Audit Quality in the United States

Huan Kuang, Huimin Li, Matthew G. Sherwood, and Robert L. Whited

Consequences of Going-Concern Opinion Inaccuracy at the Audit Office Level

Qiao Xu and Rachana Kalelkar



**American
Accounting
Association**
Auditing

V.39 N.3 2020

Auditing

A Journal of Practice & Theory

AMERICAN ACCOUNTING ASSOCIATION
Board of Directors

President	Elaine G. Mauldin, University of Missouri
President-Elect	Robert D. Allen, The University of Utah
Past President	Terry Shevlin, University of California, Irvine
Vice President–Finance	Mark S. Beasley, North Carolina State University
Vice President–Research & Publications	Mark L. DeFond, University of Southern California
Vice President–Education	Beth B. Kern, Indiana University
Director–Focusing on Membership	Ann C. Dzurainin, Northern Illinois University
Director–Focusing on International	Giorgio Gotti, The University of Texas at El Paso
Director–Focusing on Segments	Audrey A. Gramling, Oklahoma State University
Director–Focusing on Intellectual Property	Mary Harris Stanford, Texas Christian University
Director–Focusing on Academic/Practitioner Interaction	John Hepp, University of Illinois at Urbana-Champaign

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 \$80.00	Total U.S. \$425.00
<i>Accounting Horizons</i>	with Print Option \$45.00	Total U.S. \$390.00
<i>Issues in Accounting Education</i>	with Print Option \$45.00	Total U.S. \$390.00
All three Association-wide journals	with Print Option \$170.00	Total U.S. \$515.00

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 \$80.00	Total U.S. \$180.00
<i>Accounting Horizons</i>	with Print Option \$45.00	Total U.S. \$145.00
<i>Issues in Accounting Education</i>	with Print Option \$45.00	Total U.S. \$145.00
All three Association-wide journals	with Print Option \$170.00	Total U.S. \$270.00

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. Payments may be made at: <http://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/AUDJRNSUBM>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <http://ajpt.allentrack.net>. The editorial offices can be reached using the information below:

Jayanthi Krishnan, Senior Editor
Temple University
Email: ajptsenioreditor@temple.edu
Editorial Office
AJPT@aaahq.org

Peyton Fultz
Phone: (941) 210-4879
Email: peyton.fultz@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 \$131 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

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

DEPUTY SENIOR EDITOR

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

EDITORS

ELIZABETH CARSON, *UNSW Sydney, School of Accounting, Sydney, Australia*
CHRISTINE E. EARLEY, *Providence College, Dept. of Accountancy, Providence, RI, USA*
STEVEN M. GLOVER, *Brigham Young University, Marriott School of Business, Provo, UT, USA*
UDI HOITASH, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
TAMARA A. LAMBERT, *Lehigh University, Dept. of Accounting, Bethlehem, PA, USA*
CHAN LI, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*
BERTRAND MALSCH, *Queen's University, Smith School of Business, Kingston, ON, Canada*
LINDA A. MYERS, *The University of Tennessee, Haslam College of Business, Knoxville, TN, USA*
JAIME J. SCHMIDT, *The University of Texas at Austin, McCombs School of Business, Austin, TX, USA*
JOSEPH H. SCHROEDER, *Indiana University Bloomington, Kelley School of Business, Bloomington, IN, USA*
ANN VANSTRAELEN, *Maastricht University, Dept. of Accounting and Information Management, Maastricht, The Netherlands*

CONSULTING EDITORS

CHRISTOPHER P. AGOGLIA, *University of Massachusetts Amherst, Isenberg School of Management, Amherst, MA, USA*
W. ROBERT KNECHEL, *University of Florida, Warrington College of Business, Gainesville, FL, USA*

MANAGING EDITOR

PEYTON FULTZ, *American Accounting Association*

PAST EDITORS

1981-1982 William W. Cooper	2000-2003 Arnold M. Wright
1982-1984 Carl S. Warren	2003-2005 William F. Messier, Jr.
1985-1988 Andrew D. Bailey, Jr. and Kurt Pany	2006-2008 Dan A. Simunic
1988-1991 Jack L. Krogstad	2009-2011 Ken T. Trotman
1991-1994 Joseph J. Schultz, Jr.	2012-2014 W. Robert Knechel
1994-1997 Theodore J. Mock	2014-2017 Jeffrey R. Cohen
1997-2000 William L. Felix, Jr.	2017-2020 Christopher P. Agoglia

AMERICAN ACCOUNTING ASSOCIATION

EXECUTIVE DIRECTOR

Tracey E. Sutherland

PUBLICATIONS DEPARTMENT

Stephanie Austin
Nate Smith
Peyton Fultz
Chelsea Matthews
David Twiddy
Jan Kovarik (subcontracted)

OTHER AAA STAFF

Julie Smith David	Erlinda Jones
Susan Crosson	Debbie Gardner
Barbara Brady	Beverly Collins
Shauna Bigelow	Stephanie Glaser
Barbara Gutierrez	Kelli Gouwens
Nancy Maciag	Jean Thompson
Michele Morgan	Karen Toney
Connie O'Brien	Kelly Lee
Michelle Russak	Pat Stein
Mark VanZorn	Mary Beth Gripshover
Joe Parisi	Darlene Dobson
Suzanne Mullinnix	

EDITORIAL ADVISORY AND REVIEW BOARD

- URTON L. ANDERSON, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- DANIEL AOBIDIA, *Northwestern University, Dept. of Accounting Information and Management, Evanston, IL, USA*
- STEPHEN K. ASARE, *University of Florida, Fisher School of Accounting, Gainesville, FL, USA*
- ILIAS G. BASIOUDIS, *Aston University, Dept. of Accounting, Birmingham, U.K.*
- TIMOTHY BAUER, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*
- MARK S. BEASLEY, *North Carolina State University, Dept. of Accounting, Raleigh, NC, USA*
- G. BRADLEY BENNETT, *University of Massachusetts Amherst, Dept. of Accounting, Amherst, MA, USA*
- KATHLEEN A. BENTLEY GOODE, *Unaffiliated, Canberra, Australia*
- LORI SHEFCHIK BHASKAR, *Indiana University Bloomington, Dept. of Accounting, Bloomington, IN, USA*
- SUDIP BHATTACHARJEE, *Virginia Polytechnic Institute and State University, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*
- JOCHEN BIGUS, *Freie Universität Berlin, Dept. of Finance and Accounting, Berlin, Germany*
- KENNETH L. BILLS, *Michigan State University, Dept. of Accounting and Information Systems, East Lansing, MI, USA*
- ALLEN D. BLAY, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*
- KENDALL O. BOWLIN, *The University of Mississippi, Dept. of Accountancy, University, MS, USA*
- KELSEY R. BRASEL, *Ball State University, Paul W. Parkison Department of Accounting, Muncie, IN, USA*
- JOSEPH BRAZEL, *North Carolina State University, Dept. of Accounting, Raleigh, NC, USA*
- SCOTT N. BRONSON, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*
- HELEN BROWN-LIBURD, *Rutgers, The State University of New Jersey, Dept. of Accounting Information Systems, Newark, NJ, USA*
- LIESBETH BRUYNSEELS, *KU Leuven, Dept. of Accounting, Finance and Insurance, Leuven, Belgium*
- JENNA J. BURKE, *University of Colorado Denver, Dept. of Accounting, Denver, CO, USA*
- STEVEN F. CAHAN, *The University of Auckland, Dept. of Accounting and Finance, Auckland, New Zealand*
- MARA CAMERAN, *Bocconi University, Accounting Department, Milan, Italy*
- EDDY CARDINAELS, *Tilburg University, Dept. of Accountancy, Tilburg, The Netherlands*
- TINA D. CARPENTER, *The University of Georgia, J. M. Tull School of Accounting, Athens, GA, USA*
- CORY A. CASSELL, *University of Arkansas, Dept. of Accounting, Fayetteville, AR, USA*
- JEFFREY R. CASTERELLA, *The University of Auckland, Dept. of Accounting and Finance, Auckland, New Zealand*
- MONIKA CAUSHOLLI, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- KERYN CHALMERS, *Swinburne University, Swinburne Business School, Victoria, Australia*
- K. HUNG CHAN, *Caritas Institute of Higher Education, School of Business and Hospitality Management, Hong Kong, China*
- CHEN CHEN, *Monash University, Dept. of Accounting, Victoria, Australia*
- JONG-HAG CHOI, *Seoul National University, Dept. of Business Administration, Seoul, South Korea*
- MARGARET H. CHRIST, *The University of Georgia, J. M. Tull School of Accounting, Athens, GA, USA*
- BRANT CHRISTENSEN, *The University of Oklahoma, School of Accountancy, Norman, OK, USA*
- BENJAMIN P. COMMERCOR, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*
- PAUL CORAM, *The University of Adelaide, Adelaide Business School, Adelaide, Australia*
- LAUREN M. CUNNINGHAM, *The University of Tennessee, Dept. of Accounting & Information Management, Knoxville, TN, USA*
- CAROL CALLAWAY DEE, *University of Colorado Denver, Dept. of Accounting, Denver, CO, USA*
- MARK L. DEFOND, *University of Southern California, School of Accounting, Los Angeles, CA, USA*
- MARK KATE DODGSON, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
- DENISE DOWNEY, *Villanova University, Dept. of Accounting, Glendale, NY, USA*
- MARCUS M. DOXEY, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- RONG-RUEY DUH, *National Taiwan University, Dept. of Accounting, Taipei, Taiwan*
- MATTHEW S. EGE, *Texas A&M University, James Benjamin Department of Accounting, College Station, TX, USA*
- AASMUND EILIFSEN, *Norwegian School of Economics, Dept. of Accounting, Auditing and Law, Bergen, Norway*
- MICHAEL L. ETTREDGE, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*
- NEIL L. FARGHER, *Australian National University, Research School of Accounting, Acton, Australia*
- ANDREW FERGUSON, *University of Technology, Sydney, Dept. of Accounting, Ultimo, Australia*
- JERE R. FRANCIS, *Maastricht University, Dept. of Accounting and Information Management, Maastricht, The Netherlands*
- RONEN GAL-OR, *Bentley University, Dept. of Accountancy, Waltham, MA, USA*
- ANNA GOLD, *Vrije Universiteit Amsterdam, Dept. of Accounting, Amsterdam, The Netherlands*
- AUDREY A. GRAMLING, *Oklahoma State University, School of Accounting, Stillwater, OK, USA*
- JONATHAN H. GRENIER, *Miami University, Dept. of Accounting, Oxford, OH, USA*
- BARBARA MURRAY GREIN, *Drexel University, Dept. of Accounting and Taxation, Philadelphia, PA, U.S.A*
- EMILY GRIFFITH, *University of Wisconsin–Madison, Dept. of Accounting and Information Systems, Madison, WI, USA*
- RYAN D. GUGGENMOS, *Cornell University, Dept. of Accounting, Ithaca, NY, USA*
- JOSHUA L. GUNN, *University of Pittsburgh, Dept. of Accounting, Pittsburgh, PA, USA*
- NICHOLAS HALLMAN, *The University of Texas at Austin, Dept. of Accounting, Austin, TX, USA*
- DAVID C. HAY, *The University of Auckland, Dept. of Accounting and Finance, Auckland, New Zealand*
- DANA R. HERMANSON, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*
- KRIS HOANG, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- CHRIS E. HOGAN, *Michigan State University, Dept. of Accounting and Information Systems, East Lansing, MI, USA*
- VICKY B. HOFFMAN, *University of Pittsburgh, Katz School of Business, Pittsburgh, PA, USA*
- RANI HOITASH, *Bentley University, Dept. of Accounting, Waltham, MA, USA*
- RICHARD W. HOUSTON, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- TING-CHIAO HUANG, *Monash University, Dept. of Accounting, Victoria, Australia*
- CHRISTOPHER HUMPHREY, *The University of Manchester, Alliance Manchester Business School, Manchester, U.K.*
- PATRICK J. HURLEY, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
- KARIM JAMAL, *University of Alberta, Dept. of Accounting, Operations and Information Systems, Edmonton, AB, Canada*
- JENNIFER R. JOE, *University of Delaware, Dept. of Accounting and MIS, Newark, DE, USA*
- KEITH L. JONES, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*
- KATHYRN KADOUS, *Emory University, Dept. of Accounting, Amherst, MA, USA*
- YOON JU KANG, *University of Massachusetts Amherst, Dept. of Accounting, Amherst, MA, USA*
- STEVEN E. KAPLAN, *Arizona State University, School of Accountancy, Tempe, AZ, USA*
- ANDREA SEATON KELTON, *Middle Tennessee State University, Dept. of Accounting, Murfreesboro, TN, USA*
- MARSHA B. KEUNE, *University of Dayton, Dept. of Accounting, Dayton, OH, USA*
- SAMER KHALIL, *American University of Beirut, Dept. of Finance, Accounting and Managerial Economics, Hamra, Lebanon*
- JEONG-BON KIM, *City University of Hong Kong, Dept. of Accounting, Hong Kong, China*
- CHRISTOPHER KOCH, *Johannes Gutenberg University Mainz, Gutenberg School of Management and Economics, Mainz, Germany*
- NATALIA KOCHETOVA, *Saint Mary's University, Sobey School of Business, Halifax, Canada*

- JAGAN KRISHNAN, *Temple University, Dept. of Accounting, Philadelphia, PA, USA*
- GANESH KRISHNAMOORTHY, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
- JUSTIN LEIBY, *University of Illinois at Urbana-Champaign, Dept. of Accountancy, Champaign, IL, USA*
- CLIVE S. LENNOX, *University of Southern California, Leventhal School of Accounting, San Marino, CA, USA*
- CÉDRIC LESAGE, *Concordia University, John Molson School of Business, Dept. of Accountancy, Montreal, Canada*
- LING LISIC, *Virginia Polytechnic Institute and State University, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*
- GILAD LIVNE, *University of Exeter, Dept. of Finance & Accounting, Exeter, U.K.*
- D. JORDAN LOWE, *Arizona State University, Dept. of Accounting, Tempe, AZ, USA*
- BENJAMIN L. LUIPPOLD, *Babson College, Accounting and Law Division, Babson Park, MA, USA*
- MICHEL L. MAGNAN, *Concordia University, John Molson School of Business, Montreal, Canada*
- ELDAR M. MAKSYMOW, *Arizona State University, Dept. of Accounting, Tempe, AZ, USA*
- ROGER D. MARTIN, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*
- ADI MASLI, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*
- BRIAN W. MAYHEW, *University of Wisconsin–Madison, Dept. of Accounting, Madison, WI, USA*
- SUSAN A. MCCRACKEN, *McMaster University, DeGroot School of Business, Hamilton, ON, Canada*
- WILLIAM F. MESSIER, JR., *Norwegian School of Economics, Dept. of Accounting, Auditing, and Law, Bergen, Norway*
- ROGER MEUWISSEN, *Maastricht University, School of Business and Economics, Dept. of Accounting & Information Management*
- MIGUEL MINUTTI-MEZA, *University of Miami, Dept. of Accounting, Miami, FL, USA*
- PHYLLIS LAI LAN MO, *City University of Hong Kong, Dept. of Accountancy, Hong Kong, China*
- THEODORE J. MOCK, *University of California, Riverside, Dept. of Business, Riverside, CA, USA*
- KIMBERLY K. MORENO, *Northeastern University, Accounting Group, Boston, MA, USA*
- ROBYN A. MORONEY, *Monash University, Dept. of Accounting, Victoria, Australia*
- JENNIFER MUELLER-PHILLIPS, *Auburn University, School of Accountancy, Auburn, AL, USA*
- JAMES N. MYERS, *The University of Tennessee, Dept. of Accounting and Information Management, Knoxville, TN, USA*
- TERRY L. NEAL, *The University of Tennessee, Dept. of Accounting and Information Management, Knoxville, TN, USA*
- TERENCE BU-PEOW NG, *Nanyang Technological University, Dept. of Accounting, Nanyang Ave, Singapore*
- LASSE NIEMI, *Aalto University, Dept. of Accounting, Espoo, Finland*
- BRENDAN O'DWYER, *The University of Manchester and University of Amsterdam Business School, Dept. of Accounting, Amsterdam, The Netherlands*
- JEFF L. PAYNE, *University of Kentucky, Dept. of Accountancy, Lexington, KY, USA*
- MARK E. PEECHER, *University of Illinois at Urbana-Champaign, Dept. of Accountancy, Champaign, IL, USA*
- STEPHEN PERREAULT, *Providence College, Dept. of Accountancy, Providence, RI, USA*
- MIKHAIL PEVZNER, *University of Baltimore, Merrick School of Business, Baltimore, MD, USA*
- MARIETTA PEYTCHEVA, *Lehigh University, Dept. of Accounting, Bethlehem, PA, USA*
- M. DAVID PIERCEY, *University of Massachusetts Amherst, Isenberg School of Management, Amherst, MA, USA*
- BRADLEY POMEROY, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*
- MÉLANIE ROUSSY, *Université Laval, Accounting School, Quebec City, Canada*
- STEPHEN ROWE, *University of Arkansas, Dept. of Accounting, Fayetteville, AR, USA*
- AARON SAIEWITZ, *University of Nevada, Las Vegas, Dept. of Accounting, Las Vegas, NV, USA*
- STEVEN E. SALTERIO, *Queen's University, Smith School of Business, Kingston, ON, Canada*
- CAREN SCHELLEMAN, *Maastricht University, Dept. of Accounting and Information Management, Maastricht, The Netherlands*
- TIMOTHY A. SEIDEL, *Brigham Young University, School of Accountancy, Provo, UT, USA*
- DIVESH S. SHARMA, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*
- VINEETA D. SHARMA, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*
- JONATHAN SHIPMAN, *University of Arkansas, William Dillard Department of Accounting, Fayetteville, AR, USA*
- ROGER SIMNETT, *UNSW Sydney, Dept. of Accounting, Sydney, Australia*
- HOLLIS A. SKAIFE, *University of California, Davis, Graduate School of Management, Berkeley, CA, USA*
- RAJENDRA P. SRIVASTAVA, *The University of Kansas, Division of Accounting and Information Systems, Lawrence, KS, USA*
- CHAD M. STEFANIAK, *University of South Carolina, School of Accounting, Columbia, SC, USA*
- SARAH E. STEIN, *Virginia Polytechnic Institute and State University, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*
- HERVÉ STOLOWY, *HEC Paris, Dept. of Accounting and Management Control, Jouy-en-Josas, France*
- QUINN T. SWANQUIST, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*
- HUN-TONG TAN, *Nanyang Technological University, Dept. of Accounting, Nanyang Ave, Singapore*
- STEPHEN L. TAYLOR, *University of Technology, Sydney, Dept. of Accounting, Ultimo, Australia*
- ANNE THOMPSON, *University of Illinois at Urbana-Champaign, Dept. of Accountancy, Champaign, IL, USA*
- KAREN TON, *Indiana University Bloomington, Kelley School of Business, Dept. of Accounting, Bloomington, IN, USA*
- MARIE-SOLEIL TREMBLAY, *École nationale d'administration publique, Dept. of Public Finance, Quebec, Canada*
- GREGORY M. TROMPETER, *University of Central Florida, Kenneth G. Dixon School of Accounting, Orlando, FL, USA*
- ANDREW J. TROTMAN, *Northeastern University, Dept. of Accounting, Boston, MA, USA*
- KEN T. TROTMAN, *UNSW Sydney, School of Accounting, Sydney, Australia*
- GEORGE T. TSAKUMIS, *University of Delaware, Dept. of Accounting & MIS, Newark, DE, USA*
- SCOTT D. VANDERVELDE, *University of South Carolina, Dept. of Accounting, Columbia, SC, USA*
- ADAM VITALIS, *University of Waterloo, School of Accounting and Finance, Ontario, Canada*
- ELAINE YING WANG, *University of Massachusetts Amherst, Dept. of Accounting, Amherst, MA, USA*
- KIMBERLY D. WESTERMANN, *California Polytechnic State University, San Luis Obispo, Dept. of Accounting, San Luis Obispo, CA, USA*
- ROBERT L. WHITED, *North Carolina State University, Dept. of Accounting, Raleigh, NC, USA*
- MICHAEL S. WILKINS, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*
- MARLEEN WILLEKENS, *KU Leuven and BI Norwegian Business School, Dept. of Accounting, Leuven, Belgium*
- MICHAEL WILLENBORG, *University of Connecticut, Dept. of Accounting, Mansfield, CT, USA*
- DAVID A. WOOD, *Brigham Young University, School of Accountancy, Provo, UT, USA*
- YI-JING WU, *Texas Tech University, School of Accounting, Lubbock, TX, USA*
- HAN S. YI, *Korea University, Korea University Business School, Accounting Unit, Seoul, South Korea*
- VALENTINA L. ZAMORA, *Seattle University, Dept. of Accounting, Seattle, WA, USA*
- KARLA ZEHMS, *University of Wisconsin–Madison, Dept. of Accounting, Madison, WI, USA*
- YINQI ZHANG, *American University, Dept. of Accounting and Taxation, Washington, D.C., USA*
- YUPING ZHAO, *University of Houston, Dept. of Accountancy and Taxation, Houston, TX, USA*
- JIAN ZHOU, *University of Hawaii at Manoa, Shidler College of Business, School of Accountancy, Honolulu, HI, USA*
- MARK F. ZIMBELMAN, *Brigham Young University, School of Accountancy, Provo, UT, USA*

Auditing

August 2020

A Journal of Practice & Theory

Volume 39

Number 3

Main Articles

Auditor Going Concern Opinions and Bank Systemic Risk: Evidence from the 2007–2009 Financial Crisis Anne Albrecht, Matthew Glendening, Kyonghee Kim, and Raynolde Pereira	1
The Influence of Perspective Taking Encouraged by the Audit Committee on Auditor and Client Judgments during Accounting Disputes Sudip Bhattacharjee, Kimberly K. Moreno, and Jonathan S. Pyzoha	29
Are Internal Audits Associated with Reductions in Perceived Risk? Joseph V. Carcello, Marc Eulerich, Adi Masli, and David A. Wood	55
The Relative Role of Firm Incentives, Auditor Specialization, and Country Factors as Antecedents of Nonfinancial Audit Quality Nicola Dalla Via and Paolo Perego	75
MD&A Textual Similarity and Auditors Gus De Franco, Hila Fogel-Yaari, and Heather Li	105
How a Shared Auditor Affects Firm-Pair Comparability: Implications of Both Firm and Individual Audit Styles Lili Jiu, Bin Liu, and Yuanyuan Liu	133
Mandatory Audit Partner Rotations and Audit Quality in the United States Huan Kuang, Huimin Li, Matthew G. Sherwood, and Robert L. Whited	161
Consequences of Going-Concern Opinion Inaccuracy at the Audit Office Level Qiao Xu and Rachana Kalelkar	185

Erratum

Erratum	209
-------------------	-----

