

## **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



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# Auditing

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## 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
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