



Conference Program - Date 24 ,25 & 26 April 2019

« The 17th European Academic Conference on Internal Audit and Corporate Governance »

PhD SESSION
<u>Wednesday 24 April 2019</u> - Conservatoire National des Arts et Métiers (CNAM)
9h00-9h30: Conference Registration
9h30 – 9h45: Welcome by Prof. Sarens Gerrit
9h45-10h45: - Aveen Rampershad – Perceptions of audit committee professionals on factors influencing audit committee effectiveness in listed companies
10h45-11h00: Coffee break
11h00-12h00: - Mangakane Pududu – The drivers and barriers of audit committee effectiveness in emerging market
12h00-13h30: Lunch
13h30-14h30: - Yap Léon, The influence of music to overcome the deaf effect
14h30-14h45: Coffee break
14h45-15h45: - Al-Shaibie Mahmoud, Auditor’s competences and fraud Prevention
20h00: Informal Diner

MAIN CONFERENCE
Thursday 25 April 2019 - Université Paris 1 Panthéon-Sorbonne (12 Place du Panthéon, 75005 PARIS)
8h30-9h00: Conference Registration - Coffee
9h00-9h30: Opening Session Gerrit Sarrens (UCL), Philippe Touron, (Université Paris 1), Coskun Cakar (CNAM)
9h30-10h30: Lines of defence - 'Lines of Defense': The More, the Better? Thoni Jean-Pierre - What Drives the Implementation of the Three Lines of Defense Model? Potential Challenges from a Chief Audit Executive Perspective, D'Arcy Ann
10h30-11h00: Coffee break
11h00-12h30: Internal audit and Digitalization - Correlates of Internal Audit's Information Technology Audit Strategy, Gray Joy, Abdolmohammadi Mohammad, Boss Scott and Sarens Guerit - Internal Audit Function in a Digitalized Environment, Betti Nathanael. and Sarens Guerit - Auditing in a digital environment: insights from the academic literature, Lamboglia Rita, Lavorato Domenica, Za Stefano and Scornavacca Eusebio
12h30-14h00: Lunch
14h00-14h30: Opportunities for publication (<i>International Journal of Auditing</i>)
14h30-16h00: Internal audit effectiveness - Adherence to the Internal Audit Core Principles and Threats to Internal Audit Function Effectiveness, Calvin Christopher - The Internal Audit Function's role in Risk Management: does the salience of the IAF stakeholders matter?, Rakipi Romina and D'Onza Guiseppa - Development and quality of Internal Audit in Poland in Public-interest entities and Private sector entities, Elżbieta Izabela Szczepankiewicz
16h00-16h30: Coffee break
16h30-18h00: Governance and audit - The worth of audit committee best practice to good governance, Lourens Erasmus, Coetze Philna, Du Preez Adele and Msiza Dipakiso - Audit Committees impact on Company Performance, Koutoupis Andreas and Bekiaris Michail - Factors Influencing Internal Audit's Involvement in Enterprise-wide Risk Management, Ba Sunnie Xiaoqian, Martinov-Bennie Nonna and Soh Dominic
20h00: Diner –

MAIN CONFERENCE

Friday 26 April 2019 - Université Paris 1 Panthéon-Sorbonne

8h30-9h00: Welcome – Coffee

9h00-10h30: Internal audit and Information technology

- Continuous Auditing and Risk-Based Audit Planning, Eulerich Marc., Georgi Christine and Schmidt Alexander
- Audit tools, techniques and computer-assisted audit tools in Internal audit departments: what influences their usage? Preliminary results from Italian listed companies, Roffia Paolo and Polo S. Marta
- Continuous Auditing as a Strategic Tool in Public Sector Internal Audit: The Turkish Case, Kahyaoglu Bozkus Sezer, Sarikaya Rasim and Topal Bahadir

10h30-11h00: Coffee break

11h00-12h30: Round table: Internal audit and Digital, Sponsored by ECIIA

Aractingi Farid (ECIIA), Aubineau Elisabeth (Aviva), Soubie Pierre (Criteo), Thiebaut Romain (Natexis)

12h30-14h00: Lunch+ presentation "Posters' session"

- Internal Audit as an Added-Value Function during Turnaround Process, Migliorati Francesco and Bellucci Andrea
- Evaluation of internal audits at selected Polish hospitals functioning in the form of independent public health care units, Zaleska Beata and Szczepankiewicz Elzbieta Izabela

14h00-15h30: Governance

- The Complexity of Governance and Internal Audit Independence, Bi Lilly
- ESG Performance: To which extent employee board representation matters? Boukadhaba Amal, Nekhili Mehdi and Nagati Haithem
- The Board of Directors and Firm Performance: Empirical Evidence from Listed Companies in Italy, Melville Rob and Merendino Alessandro

15h30-16h00 : Coffee break

16h00 - 17h30: Audit development and competences

- (Un)Fit for purpose: 21st century competencies for accountants and auditors, Barac Karin, Kato Plant, Kirsten Marina and Rolien Kunz
- Knowledge Creation Process in Internal Audit Function – Performance improvement between Exploration and Utilization of knowledge, Vucic Dragan and Sarens Gerrit
- Internal Audit within Colleges and Universities, DeSimone Steven and Rich Kevin

17 h 30 – 18 h 00: Conference closing ceremony