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Institution Name

Grenoble Alpes University



Country

France



Research Area

Economics, Finance and Accounting



Thematic Focus

Relationship between a udit effort and the quality of KAMs disdosure



Stakeholders i nvolved

Government, i nvestors, and a udit fi rms



Research Phase

In preparation

RESEARCH ASSET

The input, outputs and underlying conditions of Key Audit Matter (KAM) Disclosure

This research focuses on the quality of KAM disclosure using the legitimacy theory. The research comprises three empirical chapters that examine the relationship between audit effort and the quality of KAMs disclosure. The effects of audit effort on the quality of KAMs disclosure are investigated in three auditing areas: audit inputs, audit outputs, and underlying conditions of KAMs. Firstly, we estimate the connection between audit inputs and KAM quality. Secondly, we analyze the benefits of information conveyed through KAM. Finally, we assess various contextual elements which affect the quality of KAMs. This research is of interest to policymakers and academics as the study provides a novel evaluation of the implementation and the quality of KAMs disclosure.

POTENTIAL VALORISATION AREAS

- **Joint research:** focused on the extending the research asset and bringing in the new perspective on the issues surrounding it
- **Policy outreach:** possibility to apply research theory and findings through new policies and regulations on auditing
- **Consulting:** offering consulting services to policy makers and researchers on the initiatives that focus on resolving the audit effort and key audit matter disclosure issues



My research is linked to the agency costs and audit expectation gaps, and it is providing KAMs information included in audit reports that are very influential variables in lowering stakeholder expectations and conflicts of interest.

DESCRIPTION OF VALORISATION POTENTIAL

- **New research**
- **Publications**
- **Joint research and projects**
- **New research models and perspective**
- **Collaboration with government stakeholders**
- **Collaboration with industry stakeholders**
- **Consulting services to companies, HEIs and research organisations**
- **Policy/Regulations**

VALORISATION TARGETS/POTENTIAL FUTURE COLLABORATORS

- **Governmental stakeholders:** policy makers and affiliated actors who have an influence on the policy making process related to the regulating finance audit
- **Industry stakeholders:** employees of the private companies specialised in the finance auditing who would be interested in the collaboration activities
- **HEI stakeholders:** academic and researchers with an interest in the audit effort and key audit matter