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**CPA-Canada Accounting and Governance Research Centre
RESEARCH SEMINAR SERIES**

Henrik Nilsson
Professor, Business Administration
Stockholm School of Economics
Stockholm, Sweden



Henrik Nilsson is a Professor of Business Administration, especially Accounting and Financial Management. His research has been focused on insider trading, corporate social responsibility, financial accounting, and auditing. By using unique Swedish data, he has been able to develop and test hypotheses about the effect of personal characteristics of chief financial officers and auditors on accounting and auditing quality. He is also studying how personal characteristics affect executive decision making related to stock trading, environmental performance and taxation. He has published his research findings in leading journals such as Journal of Accounting and Economics, Contemporary Accounting Research and Review of Accounting Studies.

Topic: «Do Smarter Auditors Deliver Better Audit Quality? Archival Evidence Based on Unique IQ Data on Swedish Auditors»

Abstract:

This study examines the role of an individual auditor's cognitive ability in delivering high-quality audits. Our results from analyzing data from Sweden show that audit partners' IQ scores obtained from psychological tests are positively related to both audit reporting accuracy and the financial reporting quality of their client firms. These results show that although audit services are standardized through various control mechanisms and audits are conducted by teams rather than by individual auditors, cognitive ability of audit partners responsible for the audit is still important in delivering high-quality audit services.

TIME: 10 a.m. – 11:30 a.m., Thursday, April 6, 2017
PLACE: Desmarais Building, Room 7170

**RSVP Required - contact Kathy Cunningham at CPA-Canada AGRC
Room 7102 or cunningham@telfer.uOttawa.ca**
