

Resume: Robyn Moroney

April 2019

Professor Monash University (2011-current)

Qualifications

Memberships (current):

Accounting and Finance Association of Australia and New Zealand (AFAANZ)
American Accounting Association
CPA Australia
Chartered Accountants Australia New Zealand (CA ANZ)

Research output

When do investors value key audit matters

Moroney, R., Phang, S-Y. & Xiao, X., 2020, (Accepted/In press) In : European Accounting Review. 20 p.

The effect of inspections, rotations and client preferences on staffing decisions

Moroney, R., Knechel, W. R. & Dowling, C., Dec 2019, In : Accounting and Finance. 59, 4, p. 2645-2677 33 p.

The association between audit manager and auditor-in-charge experience, effort, and risk responsiveness

Contessotto, C., Knechel, W. R. & Moroney, R. A., Aug 2019, In : Auditing. 38, 3, p. 121-147 27 p.

Professional skepticism: the combined effect of partner style and team identity salience

Stevens, E., Moroney, R. & Webster, J., Jul 2019, In : International Journal of Auditing. 23, 2, p. 279-291 13 p.

Auditor rotation and perceived competence and independence: the effect of fees and industry specialization

Kamath, R., Huang, T-C. & Moroney, R. A., 1 Sep 2018, In : Journal of International Accounting Research. 17, 3, p. 153-175 23 p.

Public oversight of audit firms: the slippery-slope of enforcing regulation

Dowling, C., Knechel, W. R. & Moroney, R., 1 Sep 2018, In : Abacus. 54, 3, p. 353-380 28 p.

Say-on-pay judgements: the two-strikes rule and the pay-performance link

Liang, Y., Moroney, R. & Rankin, M., 1 Jan 2018, (Accepted/In press) In : Accounting and Finance. 28 p.

Impact of segment-level natural resource operational risk reporting on earnings predictions

Cai, S. W., Godfrey, J. M. & Moroney, R., 1 Dec 2017, In : Abacus. 53, 4, p. 431-449 19 p.

Editorial: regulating audit quality - ramifications and research opportunities

Moroney, R., Jul 2016, In : International Journal of Auditing. 20, 2, p. 105-107 3 p.

Differences in auditors' materiality assessments when auditing financial statements and sustainability reports

Moroney, R. A. & Trotman, K. T., 2016, In : Contemporary Accounting Research. 33, 2, p. 551-575 25 p.

Principles-based versus rules-based auditing standards: The effect of the transition from AS2 to AS5

Sin, F. Y., Moroney, R. A. & Strydom, M., 2015, In : International Journal of Auditing. 19, 3, p. 282 - 294 13 p.

The association between audit committee effectiveness and audit risk

Contessotto, C. & Moroney, R. A., 2014, In : Accounting and Finance. 54, 2, p. 393 - 418 26 p.

Auditors' going-concern-modified opinions after 2001: Measuring reporting accuracy

Carey, P. J., Kortum, S. A. & Moroney, R. A., 2012, In : Accounting and Finance. 52, 4, p. 1041 - 1059 19 p.

Evidence of assurance enhancing the quality of voluntary environmental disclosures: An empirical analysis

Moroney, R. A., Windsor, C. A. & Aw, Y. T., 2012, In : Accounting and Finance. 52, 3, p. 903 - 939 37 p.

Industry- versus task-based experience and auditor Performance

Moroney, R. & Carey, P. J., 2011, In : Auditing. 30, 2, p. 1 - 18 18 p.

Differences in industry specialist knowledge and business risk identification and evaluation

Moroney, R. A. & Simnett, R., 2009, In : Behavioral Research in Accounting. 21, 2, p. 73 - 89 17 p.

Audit Support System Design and the Declarative Knowledge of Long-Term Users

Dowling, C., Leech, S. & Moroney, R. A., 2008, In : Journal of Emerging Technologies in Accounting. 5, p. 99 - 108 10 p.

Auditor performance variation: Impact of sub-specialty knowledge differences between industry specialists

Dowling, C. & Moroney, R. A., 2008, In : Advances in Behavioral Accounting Research. 11, p. 59 - 79 21 p.

Internal audit, alternative internal audit structures and the level of misappropriation of assets fraud

Coram, P., Ferguson, C. & Moroney, R. A., 2008, In : Accounting and Finance. 48, 4, p. 543 - 559 17 p.

Does industry expertise improve the efficiency of audit judgment?

Moroney, R. A., 2007, In : Auditing. 26, 2, p. 69 - 94 26 p.

The impact of the PricewaterhouseCoopers merger on auditor-client alignment

Thavapalan, S., Moroney, R. & Simnett, R., 1 Mar 2006, In : Pacific Accounting Review. 18, 1, p. 70-89 20 p.

Audit committee composition and the use of an industry specialist audit firm

Chen, Y. M., Moroney, R. A. & Houghton, K., 2005, In : Accounting and Finance. 45, 2, p. 217 - 239 23 p.

The effect of the PricewaterhouseCoopers merger on auditor concentration in Australia: a note

Thavapalan, S., Moroney, R. A. & Simnett, R., 2002, In : Accounting and Finance. 42, 2, p. 153 - 167 15 p.

The reformed 'true and fair' test: how often does it trigger additional disclosure?

Moroney, R. A. & Sidhu, B. K., 2001, In : Accounting Research Journal. 14, 1, p. 6 - 16 11 p.

Editorial Boards (current)

Editor

International Journal of Auditing (A) (2016-)

Editorial Board Membership

Auditing: A Journal of Practice and Theory (A*) (2011-)

Behavioral Research in Accounting (A) (2013-)

Issues in Accounting Education (A) (2013-)

Managerial Auditing Journal (B) (2013-)

Awards**Enhancing auditors' professional scepticism in evaluating fair value estimates**

Ho, S., Moroney, R. & Phang, S.

1/02/18 → 30/06/19

Impacts

Does the length of the cooling-off period impact audit quality?

Rebecca Mattocks (Participant), Joey Huang (Participant), Robyn Moroney (Participant), Ashna Prasad (Participant)

When Do Investors Value Key Audit Matters?

Robyn Moroney (Participant), Soon-Yeow Phang (Participant), Xinning Xiao (Participant)

Prizes

Best Paper Award – Auditing Section: Accounting and Finance Association of Australia and New Zealand Annual Conference

Robyn Moroney (Recipient), 2012

Best Paper Award – Auditing Section: Accounting and Finance Association of Australia and New Zealand Annual Conference

Robyn Moroney (Recipient), 2007

Best Paper Award – Auditing Section: Accounting and Finance Association of Australia and New Zealand Annual Conference

Robyn Moroney (Recipient), 2006

Dean's Commendation for Excellence in Teaching

Robyn Moroney (Recipient), 2007

Distinguished Service to Auditing: A Journal of Practice & Theory

Robyn Moroney (Recipient), 2017

Peter Brownell Manuscript Award

Robyn Moroney (Recipient), 2009

Peter Brownell Manuscript Award

Robyn Moroney (Recipient), 2015

Winner Best Paper Award – Auditing Section: Accounting and Finance Association of Australia and New Zealand Annual Conference

Robyn Moroney (Recipient), 2015