Downloaded from UvA-DARE, the institutional repository of the University of Amsterdam (UvA)
http://dare.uva.nl/document/76659

File ID	76659
Filename	Cover

SOURCE (OR PART OF THE FOLLOWING SOURCE):

Type	Dissertation
Title	The medium matters: the impact of electronic communication media and evidence strength on belief revision during auditor-client inquiry
Author	A.H. Nöteberg
Faculty	University of Amsterdam Faculty of Economics and Business
Year	2004
Pages	195
ISBN	90 5170 801 7

FULL BIBLIOGRAPHIC DETAILS:
http://dare.uva.nl/record/220442

Copyright

It is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), other then for strictly personal, individual use.

UvA-DARE is a service provided by the library of the University of Amsterdam (http://dare.uva.nl)

Face-to-face meetings between auditors and their clients are increasingly difficult to arrange, due to business globalization and the growing need for rapid audit decision-making. Relying on electronic communication media for auditor-client inquiry, such as e-mail or video conferencing, is a simple solution to this problem. However, when the client has persuasive intentions, the use of such media introduces possible biases in the communication process. This dissertation posits that the use of electronic communication media distorts the ways in which auditors form and update their beliefs, following client inquiry.

Electronic media possess a variety of attributes. Based on theoretical considerations, the media attributes of interest in this dissertation are the extent to which the medium can communicate verbal and non-verbal signals (cue multiplicity) and the medium's ability to archive messages (reprocess-ability). Their effects on auditors' belief revision are predicted in the light of client-provided evidence. The results of an experimental study among practicing graduate accounting students demonstrate that the type of media used for client-provided information disclosure indeed matters for auditors' belief revision and judgment formation.

Anna Nöteberg (1975) grew up in Germany and Luxembourg.
She studied Media and Communications at Jönköping University (Sweden) and at the University of Amsterdam (The Netherlands). After receiving her Master of Arts in 1999, she was a doctoral candidate at the Department of Business Studies, University of Amsterdam. During this time, she spent three semesters as a visiting scholar at the University of South Florida (USA). Her research has been published in E-Service Journal and International Journal of Accounting Information Systems.

Thela Thesis
Academic Publishing Services