

American Accounting Association

AAA Auditing Section Midyear Meeting

January 13 - January 15, 2011

Albuquerque, NM

Meeting Information

Program Information

Thursday, January 13, 2011

- 7:30 AM - 5:00 PM** **Doctoral Consortium**
[Auditing-Advanced-8.0 CH](#)
[Consortium Schedule](#)
- 8:00 AM - 5:00 PM** **Auditing Section Executive Committee Meeting**
- 1:00 PM - 5:45 PM** **Auditing Education Workshop**
[Auditing-Advanced-5.0 CH](#)
co-sponsored by the Auditing Section, KPMG, and IDEA - Data Analysis Software
[Workshop Schedule](#)
- 6:30 PM - 8:30 PM** **Auditing Section Welcome Reception**

Friday, January 14, 2011

- 7:00 AM - 5:00 PM** **Registration**
- 7:01 AM - 8:30 AM** **Breakfast**
- 8:30 AM - 9:45 AM** **Welcome and Plenary Session**
[Auditing-Advanced-1.5 CH](#)
Rod Winters, CIA, CPA
General Manager, Finance Operations, Microsoft Corporation
Past Chairman, IIA Global Board of Directors
- 9:45 AM - 10:15 AM** **Break**
- 10:15 AM - 11:45 AM** **Concurrent Session**
Session 1.1: ICAEW Panel - Exploring International Consistency in Audit Quality: Research
[Auditing-Advanced-1.5 CH](#)
Moderator: Henry Irving, Head of ICAEW Audit and Assurance Faculty
The Audit Quality Forum's forthcoming paper, "Audit Quality - Challenges for International Consistency" explores the challenges posed by differences in national environments, because recognising and addressing these challenges is seen as critical to the success of initiatives to promote international consistency in audit quality, such as the development of international auditing standards.

While the paper draws on a wide range of academic research, there appears to be very little research which bears directly on the issue of how national differences contribute to differences in audit quality. This session is intended to explore how academic and other research could make a vital contribution to this topic by, for example, identifying effective ways of sharing international experience, critically analysing how international standards should acknowledge national differences and exploring linkages between audit practice and wider issues of economic development.

PANELISTS

Craig Crawford, KPMG, National Partner in Charge
Cindy Fornelli, Center for Audit Quality, Executive Director
William Kinney, University of Texas - Austin
William F. Messier, Jr., University of Nevada - Las Vegas

Session 1.2: Audit Fees

Auditing-Advanced-1.5 CH

Moderator: Denise Hanes, Bentley University

Closing the Loop: Review Process Factors Affecting Audit Staff Follow-through

Tamara A Lambert, University of Massachusetts - Amherst

Christopher P Agolia, University of Mass-Amherst

Discussant: Penelope Bagley, Appalachian State University

Relevant but Delayed Information in Negotiated Audit Fees

Mikhail B Pevzner, George Mason University

Nicole Jenkins, Vanderbilt University

Karl Hackenbrack, Vanderbilt University

Discussant: Karla Johnstone, University of Wisconsin

AN ANALYSIS OF EXTERNAL AUDITOR FEES FOLLOWING SEC COMMENT LETTERS

Angela Pettinicchio, Cass Business School

Miles Gietzmann, Cass Business School

Discussant: Errol Stewart, Florida Atlantic University

Session 1.3: Reporting Quality

Auditing-Advanced-1.5 CH

Moderator: Rich Houston, University of Alabama

Do Strong Internal Controls Allow Firms to Meet Accelerated Filing Deadlines without Sacrificing Financial Statement Reliability?

Chris E Hogan, Michigan State University

Scott N Bronson, University of Kansas

Colleen M Boland, Michigan State University

Discussant: Bradley Lawson, Texas A&M University

Business Strategy, Audit Fees and Financial Reporting Irregularities

Kathleen A Bentley, Texas A&M University

Thomas C Omer, Texas A&M University

Nathan Y Sharp, Texas A&M University

Discussant: Carl Hollingsworth, Clemson University

Audit Committee Members' and Executives' Financial Incentives and the Materiality of Financial Statement Misstatements

Marsha B. Keune, University of South Carolina
 Karla M. Johnstone, University of Wisconsin-Madison

Discussant: Joseph Schroeder, Michigan State University

Session 1.4: Audit Review Process & Audit Quality

Auditing-Advanced-1.5 CH

Moderator: Sanaz Aghazadeh, University of Oklahoma

Meta-regression analysis and the Big firm premium

David Hay, University of Auckland

Discussant: Mark Kohlbeck, Florida Atlantic University

Engagement Quality Reviews: Are They Really Objective?

Ambrose Jones III, University of North Carolina-Greensboro

Jacob M Rose, University of New Hampshire

Carolyn S Norman, Virginia Commonwealth University

Discussant: Jodi Gissell, Marquette University

Enabling audit process quality through audit support system design

Carlin Dowling, University of Melbourne

Stewart A Leech, University of Melbourne

Discussant: Tammie Rech, University of South Carolina

12:00 PM - 1:45 PM Lunch, Awards, Strategic Plan

2:00 PM - 3:30 PM Concurrent Session

Session 2.1: Research Committee Panel - Corporate Governance Research: Where Do We Go

Auditing-Advanced-1.5 CH

Moderator: Jeff Cohen, Boston College

As governance research in accounting and auditing approaches the end of its second decade, we believe that it is appropriate to ask, "Where do we go from here"? To provide insight into this question, the panelists are performing a literature review and synthesis to provide a basis for recommendations on future directions for governance research. The literature review encompasses (a) several governance-related literature review articles published in 2002-2010, and (b) over 200 research papers from 2003-2010.

In this session, the panelists will offer their thoughts on the major insights that have been revealed by governance research to date as well as the challenges currently facing governance researchers.

PANELISTS

Joseph Carcello, University of Tennessee

Dana Hermanson, Kennesaw State University

Zhongxia (Shelly) Ye, Kennesaw State University

Session 2.2: Audit Opinions & Litigation

Auditing-Advanced-1.5 CH

Moderator: Allen Blay, Florida State University

Signaling the Quality of Auditors' Professional Judgments: The Joint Effects of Accounting Stan Precision and Auditor Expertise

Bradley M Pomeroy, University of Illinois-Urbana-Champaign

Jonathan Grenier, Miami University
Matthew Stern, University of Illinois-Urbana-Champaign
Discussant: Jesse Robertson, University of North Texas

AUDITOR BEHAVIOR AND INSTITUTIONAL ENVIRONMENT: THE (NEW) ROLE OF AN "EM PARAGRAPH

Bruno Funchal, FUCAPE Business School
Fabio Moraes Da Costa, FUCAPE Business School
Discussant: Chad Stefaniak, Oklahoma State University

SOX Section 404 and Auditor Litigation Exposure: An Investigation of Potential Litigators' Consideration of the Auditor's Report on Internal Controls

Jillian R Phillips, University of San Diego
Vicky Arnold, University of Central Florida
Discussant: Rick Warne, George Mason University

Session 2.3: Auditor Industry Specialization

Auditing-Advanced-1.5 CH

Moderator: J.K. Aier, George Mason University

IFRS-Based Standard Adoption and Choice of Specialist Auditors

Li-jen He, Asia University
Ling-Tai Lynette Chou, National Chengchi University
Chen Lung Chin, National Chengchi University
Discussant: Han Sang Yi, University of Oklahoma

Auditor Industry Expertise and Firm-Level Investment Efficiency

Paul N Michas, University of Missouri-Columbia
Jere R Francis, University of Missouri-Columbia
Sarah E Stein, University of Missouri-Columbia
Discussant: Stephan Hollander, Tilburg University

Does Auditor Industry Specialization Improve Audit Quality? Evidence from Comparable Clients

Miguel Minutti-Meza, University of Toronto
Discussant: Mikhail Pevzner, George Mason University

Session 2.4: Reliance on Internal Audit

Auditing-Advanced-1.5 CH

Moderator: Justin Leiby, University of Illinois

HOW DOES ENGAGEMENT RISK AND PCAOB REGULATORY ACTIONS INFLUENCE AUDIT DECISIONS?

Bill Messier, University of Nevada, Las Vegas
Julie Petherbridge, Mercer University
Discussant: Tina Carpenter, University of Georgia

External Auditors' Reliance on the Internal Audit Function: The Role of Second-Order Belief Attribution

Joy M. Gray, Bentley University
James E. Hunton, Bentley College
Discussant: Nicole McCoy, Louisiana Tech University

The Impact of Internal Audit Function Quality and Contribution on Audit Delays

Mina Pizzini, Southern Methodist University

Shu Lin, Cal State University-Fresno

Mark Vargus, Drexel University

Douglas E Ziegenfuss, Old Dominion University

Discussant: David Wood, Brigham Young University**3:30 PM - 4:00 PM Break****4:00 PM - 6:00 PM Business Meeting and Reception****Saturday, January 15, 2011****7:30 AM - 8:30 AM Breakfast & Research and Education Forum Research and Education Roundtables****Auditing-Advanced-1.0 CH****Table 1: Audit Quality 1***Are Higher Risk Audits Priced Accordingly: Evidence from Audits of Public Housing Authorities*

Stefanie Tate, University of Massachusetts Lowell

Barbara A Grein, Drexel University

Does Reputation Discipline Big 4 Audit Firms?

Yanmin Gao, University of Alberta

Karim Jamal, University of Alberta

Qiliang Liu, Wuhan University

Le Luo, Peking University

DO AUDITORS ALLOW EARNINGS MANAGEMENT WHEN AUDIT FEE IS LOW?

Wei Yu, Lehigh University

Gopal V Krishnan, Lehigh University

Parveen Parkash Gupta, Lehigh University

Table 2: Audit Quality 2*Auditor-Client Pairing: A Positive Assortative Matching Market*

Kenneth L Bills, University of Oklahoma

Kevan Jensen, University of Oklahoma

Economic Consequences of Going Concern Audit Opinions in Nonprofit Organizations

Nancy Chun Feng, Providence College

Table 3: International Auditing*The Driving Forces behind Carbon Emissions Assurance: An International Analysis*

Wendy J Green, The University of New South Wales

Shan Zhou, The University of New South Wales

The Global Financial Crisis and Its Impact on Auditors' Behaviour in Australia

Elizabeth Carson, University of New South Wales

Yang Xu, University of New South Wales

Neil L Fargher, Australian National University

Liwei Jiang, Macquarie University

Table 4: Reporting Quality

CEO Power and Audit Committee Financial Expertise

Ling Lei, George Mason University
 Terry Neal, University of Tennessee
 Yan Zhang, SUNY-Binghamton

Audit Partner Disciplinary Actions and Financial Restatements

Ling-Tai Lynette Chou, National Chengchi University
 Wen-Ching Chang, National Changhua University of Education
 Yahn-Shir Chen, National Yunlin University of Science & Tech
 Chia-Hui Ko, Deloitte Touche Tohmatsu in Taiwan

Table 5: Fraud & Auditor Training*ROLE OF CORPORATE GOVERNANCE PARTICIPANTS IN PREVENTING AND DETECTING*

Zabihollah Rezaee, University of Memphis
 Ben L Kedia, The university of Memphis

Private Information Sharing during SAS 99 Brainstorming: Effects of Psychological Safety and Professional Skepticism

Jodi Gissel, Marquette University

On-the-Job Learning in Professional Services Firms: Then and Now

Kimberly D Westermann, Bentley University
 Jean C. Bedard, Bentley University
 Christine E. Earley, Providence College

Table 6: Ethics & Objectivity*Auditor Professionalism: The Importance of Detecting Professional Violations and Internalizing Professional Standards*

Marietta Peytcheva, Lehigh University
 Danielle E. Warren, Rutgers Business School - Newark and New Brunswick

The Effects of Auditor-Client and Auditor-Auditor Relationships on Auditor's Objectivity

Nicole Renee McCoy, Louisiana Tech University

Accounting Discourse: Technical Proficiency and Ethical Sensibility in Practice

Iris Stuart, Norwegian School of Economics
 Bruce Stuart, Norwegian School of Economics
 Lars Jacob Tynes Pedersen, Norwegian School of Economics and Business

An Examination of External and Internal Auditor Objectivity When Providing Non-Audit Services

Richard G Brody, University of New Mexico
 Christine M Haynes, University of West Georgia
 Craig White, University of New Mexico

Table 7: Management, Corporate Governance & Negotiations*The Effect of End-of-Engagement Time Pressure on Auditor-Client Negotiations*

Rick Hatfield, University of Alabama
 George Bradley Bennett, University of Alabama-Tuscaloosa
 Chad M Stefaniak, Oklahoma State University

Corporate Managers' Reliance on Internal Auditor Recommendations

David A. Wood, Brigham Young University

Greg Burton, Brigham Young University

Scott Emett, Brigham Young University

Chad A Simon, University of Nevada-Las Vegas

Table 8: Litigation, PCAOB & Regulatory Environment*The Sarbanes-Oxley Act and Exit Strategies of Private Firms*

Miguel Minutti-Meza, University of Toronto

Gordon D Richardson, University of Toronto

Francesco Bova, University of Toronto

Dushyantkumar Vyas, University of Minnesota

Comparing Auditor versus Non-Auditor Assessments of Auditor Liability in Cases of Alleged Auditor Negligence

Brian Ballou, Miami (Ohio)

Andrew Reffett, Miami University

Billy Brewster, University of Texas at Arlington

Mentoring in Organizations: A Review of the Literature with Specific Applications to Public Accounting

Alan Reinstein, Wayne State University

David H. Sinason, Northern Illinois University

Timothy J Fogarty, Case Western Reserve University

Table 9: The Audit Market & Reporting Issues*Reliability in Auditors' Assessment of the Going Concern Assumption: Evidence from first-time concern modifications and their subsequent withdrawal*

Per Christen Tronnes, University of New South Wales

Price Competition and Auditor Strategy Choice: Experimental Evidence

Christopher W Koch, University of Mannheim

Joost P Van Buuren, Nyenrode Business University

Does accountability attenuate cascading of contrast effects on risk assessments?

Ikseon Suh, Marquette University

John T Sweeney, Washington State University

Sylvia Meljem, Inst Tecnológico Autonomo

8:30 AM - 9:45 AM Plenary Session**Auditing-Advanced-1.5 CH**

Bill Gradison, Ph.D.

Founding Member and Past Chairman, PCAOB

9:45 AM - 10:15 AM Break**10:15 AM - 11:45 AM Concurrent Session****Session 3.1: KPMG Panel - Elevating Professional Judgment: The KPMG Professional Judgment****Auditing-Advanced-1.5 CH****Moderator:** Steven Glover, Brigham Young University

With the move toward a more principles-based financial reporting framework and increased emphasis on fair value measurement, along with increased expectations from stakeholders and regulators, the ability to consistently make

high quality professional judgments is increasingly important. In response, KPMG has launched a professional judgment initiative, which includes development of a Professional Judgment Framework and training all the firm's assurance professionals on a good judgment process as well as common threats to good judgment in an audit environment. This Framework and training are intended to elevate judgment quality and professional skepticism across the firm and to provide a common vocabulary that facilitates implementation and mentoring on professional judgment.

As part of the initiative, KPMG has produced a monograph intended for use as a supplement in college-level auditing and accounting courses to help students understand the components of and threats to good professional judgment. It is one thing for instructors to respond to student questions; that is a matter of professional judgment. It is another to help students understand what professional judgment is and how to develop and practice it. The KPMG student monograph is accompanied by instructor resources, including instructor notes, PowerPoint slides, examples and vignettes for use in the classroom. The training materials are based on actual training materials utilized by KPMG. This panel session will include a discussion of KPMG's judgment initiative and an introduction to the instructional materials that will be available for classroom use.

PANELISTS:

Rob Chevalier, KPMG Partner, Department of Professional Practice - Audit
George Herrmann, KPMG Partner, Audit Quality and Process Monitoring
Douglas Prawitt, Brigham Young University

Session 3.2: Teaching Cases

Auditing-Advanced-1.5 CH

Moderator: Ed Douthett, George Mason University

Accounts Receivable: An Audit Simulation with Statistical Sampling

Charles R (Tad) Miller, Cal Poly State University

Arline Savage, Queens University of Charlotte

Michael Weeks, Managing Director of Bearing Point (retired)

Discussant: James Long, Auburn University

AUDITING INVENTORIES AT PATTERSON'S FINE CHOCOLATES

Sarah S Lureau, North Central College

David Gray, North Central College

Gerald D Hamsmith, North Central College

Discussant: Jay Thibodeau, Bentley University

Zoom Snowboards Incorporated: Understanding the Impact of Management Decisions On the

Joanne C Jones, York University

Discussant: Guy McClain, Auburn University

Session 3.3: Audit Services

Auditing-Advanced-1.5 CH

Moderator: Natalia Kochetova-Kozloski, Saint Mary's University

The Effects of Auditors' Communication of Preliminary Views and Clients' Documentation Ratio on Auditors' Misstatement Correction Decisions

Marsha B. Keune, University of South Carolina

Discussant: Elizabeth Payne, University of Louisville

Competitive Procurement of a Credence Good: The Case of Auditing

Monika Causholli, University of Kentucky

W R Knechel, University of Florida

Haijin Lin, University of Houston-Houston

David Sappington, University of Florida

Discussant: Carl Brewer, Sam Houston State University*An Experimental Study of the Winner's Curse in Auditing and its Effect on Auditor Independence*

Mark Joseph Mellon, University of South Florida

Discussant: Kendall Bowlin, University of Mississippi**Session 3.4: PCAOB & IFRS****Auditing-Advanced-1.5 CH****Moderator:** Rick Hatfield, University of Alabama*International Financial Reporting Standards and Aggressive Reporting: An Investigation of Proximal Auditor Judgment Guidance*

E M Bamber, University of Georgia

Ann Backof, University of Georgia

Tina D Carpenter, Georgia

Discussant: Brian Daugherty, University of Wisconsin - Milwaukee*The Impact of Boilerplate Responses to PCAOB Inspection Reports on Auditor Credibility: Evidence from Corporate Officers and Investors*

Jesse C Robertson, University of North Texas

Chad M Stefaniak, Oklahoma State University

Rich Houston, Alabama

Discussant: Justin Leiby, University of Illinois*The Convergence of Auditing Standards: Implications of Auditor Liabilities and Audit Effort Costs*

Minlei Ye, University of Toronto

Ping Zhang, University of Toronto

Discussant: Denise Silva Ferreira Juvenal, Prefeitura Da Cidade Do Rio de Janeiro - Controlar**12:00 PM - 1:30 PM Lunch****1:45 PM - 3:15 PM Concurrent Session****Session 4.1: CAQ Panel - The Auditor's Report: How Can It Be Improved?****Auditing-Advanced-1.5 CH****Moderator:** Cindy Fornelli - Executive Director, Center for Audit Quality

Investors have been seeking more information from the auditors about the companies they audit. What types of information are investors looking for? Who should be responsible for providing the additional information? If auditors should provide additional information, should changes be made to the auditor's report, or is there a better mechanism for providing information to shareholders? How would changes to the auditor's report impact the activities performed during the course of the audit? The Center for Audit Quality's Executive Director, Cindy Fornelli, will lead a lively discussion with senior practice leaders and academics on the auditor's report and how research can help to inform the debate.

PANELISTS:

Andy Fletchall, Americas Vice Chair, Assurance Professional Practice and Risk Management, EY

Sam Ranzilla, National Managing Partner, Audit Quality and Professional Practice,

KPMG

Mark Taylor, Professor of Accountancy, Case Western Reserve

Session 4.2: Ethics, Auditing & Financial Reporting

Auditing-Advanced-1.5 CH

Moderator: James Long, Auburn University

When Do Audit Managers Prefer Staff to Underreport Time?

Christopher P Agoglia, University of Mass-Amherst

Rick Hatfield, University of Alabama

Tamara A Lambert, University of Massachusetts - Amherst

Discussant: Ann Backof, University of Georgia

The Impact of Error-Management Climate, Error Type and Error Originator on Auditors' Reporting Errors Discovered on Audit Work Papers

Ulfert Gronewold, Ruhr University Bochum

Anna Gold, Erasmus University

Steven E Salterio, Queen's University

Discussant: Benjamin Luippold, Georgia State University

The Impact of Authority on Reporting Behavior, Affect and Rationalization

Pamela R Murphy, Queen's University-Kingston

Brian W. Mayhew, University of Wisconsin - Madison

Discussant: Thomas Kozloski, Saint Mary's University

Session 4.3: Issues in Auditing

Auditing-Advanced-1.5 CH

Moderator: Stan Jenne, Utah Valley University

Questions Audit Overseers Ask and Questions Audit Researchers Ask: An Exploratory Gap Analysis

Nicole V. S. Ratzinger, Ulm University

Glen L Gray, California State University, Northridge

Discussant: Natalia Kochetova-Kozlosk, Saint Mary's University

Multi-stakeholder Governance: Impact on Environmental Disclosure

Kathleen H Rupley, Portland State University

Darrell Brown, Portland State University

Scott Marshall, Portland State University

Discussant: Ed Douthett, George Mason University

Auditor-Provided Tax Services and Tax Avoidance

Ronen Gal-Or, University of Arizona

Dan S Dhaliwal, University of Arizona

Vic Naiker, The University of Auckland

Divesh Sharma, Kennesaw State University

Discussant: Janie Whiteaker, University of Kansas

Session 4.4: Restatements

Auditing-Advanced-1.5 CH

Moderator: Chad Simon, University of Nevada - Las Vegas

Why do firms restate repeatedly?

Anne M Thompson, Texas A&M University

Rebecca L Files, The University of Texas at Dallas

Nathan Y Sharp, Texas A&M University

Discussant: Nate Stephens, Utah State University

Evidence on the Association between Restatements and Auditor Resignations

Ying Huang, University of Louisville

Susan Scholz, University of Kansas

Discussant: Jaime Schmidt, University of Texas

CEO Overconfidence and the Incidence of Financial Restatement

Larry Abbott, University of Wisconsin-Milwaukee

Theresa Presley, Truman State University

Discussant: Kathleen Bentley, Texas A&M University

3:15 PM - 3:45 PM Break

3:45 PM - 5:15 PM Concurrent Session

Session 5.1: IIA Panel - Educating Students on the Role of Internal Auditing in Effective Org Curriculum, Tools and Techniques

Auditing-Advanced-1.5 CH

Moderator: Larry Rittenberg, University of Wisconsin

Should corporate governance be included in accounting curricula? Yes, say the many internal audit practitioners who contribute to effective organizational governance each day. The panel discussion and demonstration will cite how internal auditors meet that need every day and the skill sets needed by students to contribute to organizational governance. The discussion will include a case study that educators can use in either a stand-alone internal audit course or within an integrated basic auditing course.

PANELISTS

Rich Clune, Kennesaw State University

Norman Marks, VP, Evangelist for GRC, SAP

Chad Stefaniak, Oklahoma State University

Session 5.2: Audit Quality

Auditing-Advanced-1.5 CH

Moderator: Monika Causholli, University of Kentucky

Aggregation and the Estimated Effects of Auditor Size

Stephan Hollander, Tilburg University

Discussant: Miguel Minutti-Meza, University of Toronto

Big Four Global Networks, Auditor Industry Expertise, and Properties of Analysts' Earnings For

Paul N Michas, University of Missouri-Columbia

Inder Khurana, University of Missouri-Columbia

K K Raman, University of North Texas

Discussant: Elizabeth Carson, University of New South Wales

Engagement-Review Partner Tenure and Audit Quality

Mark (Shuai) Ma, The University of Oklahoma

Discussant: Alan Blay, Florida State University

Session 5.3: Regulatory Environment

Auditing-Advanced-1.5 CH

Moderator: J.K. Aier, George Mason University

*DOES AMBIGUITY IN AN AUDITING STANDARD MATTER? EVIDENCE FROM NONAUDIT F
DECISIONS*

Chan Li, University of Pittsburgh
K K Raman, University of North Texas
Lili Sun, University of North Texas

Discussant: Nancy Feng, Providence College

Ownership concentration and audit fees: do auditors matter most when investors are protected

Cedric Lesage, HEC Paris
Chiraz Ben Ali, ESC Amiens

Discussant: David Hay, University of Auckland

Does SOX Section 404 Curb Material Misstatements?

Chan Li, University of Pittsburgh
Mei Feng, University of Pittsburgh

Discussant: Zhongxia (Shelly) Ye, Kennesaw State University

Session 5.4: Professional Skepticism & Bias

Auditing-Advanced-1.5 CH

Moderator: Jason Smith, University of Nevada-Las Vegas

Do Auditors Respond Correctly to Bias Created by Control Deficiencies?

Elaine Mauldin, University of Missouri-Columbia
Christopher J Wolfe, Texas A&M University

Discussant: Erin Hamilton, University of South Carolina

*Anchoring Extended: Does the Knowledge of Unaudited Account Balances Adversely Affect the
Performance of Substantive Analytical Procedures?*

Byron Pike, Minnesota State University, Mankato
Mary B Curtis, University of North Texas
Lawrence Chui, University of St. Thomas

Discussant: Linda Quick, University of South Carolina

*Encouraging Professional Skepticism in the Industry Specialization Era: A Dual-Process Model
Experimental Test*

Jonathan Grenier, Miami University

Discussant: Chad Simon, University of Nevada - Las Vegas

Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit have the Field of Study and Credit Hours (CH) in red. Each Credit Hour is based on 50 minutes. The Program Level for each of these sessions is Basic, unless otherwise stated. Delivery Method: Group Live American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: <http://www.nasba.org> To register for this course, visit the Web site and register online or contact (941)-921-7747. For more information regarding refund, complaint and program cancellation policies, please contact our offices at (941)-921-7747.