



THE AUDITOR'S REPORT

Volume 27, No. 3
Summer 2004

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Report of the President

Jean C. Bedard



Greetings to fellow members of the Auditing Section! This message contains six news items regarding Section activities since my report in the Spring issue, and closes with an important request. This is my last President's Report, and I want to take this opportunity to thank all who have served the Section this year. The work we do in audit education and research has always been important, but now it is crucial. It is especially gratifying, during this time of change in our profession, to participate in an organization in which so many members have been willing to give their time to work toward achieving the Section's goals.

First, building on the great success of the 2004 Midyear Conference in Clearwater Beach, our 2005 Midyear Conference planning committee, chaired by Mark Peecher (University of Illinois) and Billy Soo (Boston College), is beginning to develop the program for our upcoming meeting in New Orleans, on Friday and Saturday, January 14–15. This meeting will be immediately preceded by, and co-

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located with, a one-day conference celebrating the 25th Anniversary of Auditing: A Journal of Practice and Theory. A single registration fee will cover both events, including a special dinner on Thursday, January 13, which will close the 25th Anniversary Conference. Please consider submitting your best papers to the 25th Conference (due June 30) and/or the Midyear Conference (due September 1). Papers accepted for the 25th Anniversary Conference will be published in a supplemental issue of AJPT. Papers submitted to the 25th Anniversary Conference, and not accepted for that event, will be automatically held over and considered as submissions for the Midyear Conference unless the author elects otherwise. Of course, you may submit papers only to the Midyear Conference, as usual. See the Auditing Section's web site for detailed information.

Second, the Auditing Section's Practice Advisory Council (PAC) recently has launched two important new activities. First, in a previous email to the membership, we announced the PAC's Research Initiative. In this initiative, the PAC has agreed to help researchers obtain data to accomplish research projects on two specific topics of interest to the profession: (1) risk assessment; and (2) Sarbanes-Oxley Section 404 internal control evaluation. Proposals (which are due July 1) will be evaluated by a task force of academics and PAC members, chaired by Mike Willenborg (University of Connecticut). Going forward, this activity will be under the purview of the Research Committee. The Auditing Section's web site provides specific guidance for submissions. The PAC also is beginning an Education Initiative, whose overall goal is to assist auditing faculty in keeping current on issues facing the profession. As its first activity, the Education Initiative Task Force has planned a panel for the AAA Annual Meeting, entitled: "Auditing Section Practice Advisory Council:

Problems

Have You Seen...?
*by James Lloyd Bierstaker,
John T. Reisch, and Dennis
M. O'Reilly*

Calls for Papers

Calls for Nominations and Papers

Call for Papers and
Volunteers—Auditing
Section 2005 Midyear
Meeting

2004 ABO Conference—Call
for Papers

16th Symposium on Auditing
Research—Call for Papers

PDF Version
of Newsletter
(for printing)

Auditing Home Page

Fall 2004 Issue Deadline

Preparing Students For Today's Audits.” Panelists will include Steve Blowers (Ernst & Young), Craig Crawford (KPMG), Lyn Graham (BDO Seidman), and Mark Beasley (North Carolina State University). The Task Force currently is chaired by Bob Allen (University of Utah) and Randy Elder (Syracuse University). We are grateful to the members of the PAC for their willingness to help improve the quality of our teaching and research. Current members of the PAC include John Fogarty (Deloitte & Touche, Chair), Craig Crawford (KPMG), Gretchen Fischbach (AICPA), Lyn Graham (BDO Seidman), Michael Hrapsky (GAO), Jim Lee (PricewaterhouseCoopers), Mark Scoles (Grant Thornton), Trevor Stewart (Deloitte & Touche), Jodi Swauger (Institute of Internal Auditors), Jim Sylph (IFAC), and Bruce Webb (McGladrey & Pullen).

My third news item concerns the Section's relationship with the Public Company Accounting Oversight Board. One of the important points in the proposal to the PCAOB that was presented last June by Zoe-Vonna Palmrose (AAA Research Director), Joe Carcello (the Section's Past President), and myself, was that the Section and the Association stand ready to provide academic input to the Board to assist in fulfilling their activities. One key way of providing academic input is to place some of our best faculty in positions of responsibility around the Board. Several recent key appointments have been made in that regard. First, the Board has announced its initial Standing Advisory Group, which includes four (current or former) academic members: Zabi Rezaee (University of Memphis), Kay Tatum (University of Miami), Lynn Turner (Colorado State University), and Art Wyatt (University of Illinois, retired). Second, the U.S. Securities and Exchange Commission has appointed Andy Bailey (University of Illinois, retired) as Deputy Chief Accountant.

The deadline for material to be included in the Summer 2004 issue of *The Auditor's Report* is September 15, 2004. The preferred format is a Word file attached to an email message. We also are open to any proposals for materials that anyone would like to submit. Please send all material and proposals to the Editor at the address below by September 15, 2004 to ensure timely publication of the issue:

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The address of the Auditing
Section's Home Page on the
World Wide Web is:
<http://raw.rutgers.edu/raw/aaa/audit/>

Andy will have responsibility for liaison between the SEC and the PCAOB. Third, Audrey Gramling (Georgia State University) has been appointed as an Academic Accounting Fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission. Audrey's appointment is for a one-year term beginning in August. Her experiences will include working not only with the Chief and Deputy Chief Accountants but also with the PCAOB as the Board continues its rule making activities.

Fourth, I want to highlight the upcoming AAA Annual Meeting in Orlando. This location always generates a good turnout for meetings, so I hope to see record numbers of Auditing Section members there! In addition to the great general program planned by the Annual Meeting Committee at the AAA level (including Auditing Section members Doug Prawitt and Steve Glover, both of Brigham Young University, who are chairing the meeting), there is a great lineup of activities specific to the Auditing Section. Our speaker for the traditional Monday noon Auditing Section luncheon will be Andy Bailey, whom you all know as a past President of both the Auditing Section and of the American Accounting Association. As I noted above, Andy has recently begun his appointment as Deputy Chief Accountant of the Securities & Exchange Commission, with responsibility for liaison activity between the SEC and the PCAOB. His insight on this important role, and the implications of the current environment on education, research, and audit practice, should be extremely interesting.

In addition, our Annual Meeting Coordinator, Mike Ettredge (University of Kansas), and his supporting cast of reviewers, have worked very hard to put together a great program of auditing-related research and panel sessions. Mike received 80

paper submissions, of which 52 were accepted (38 for concurrent paper presentation sessions, and 14 for the Research Forum). Thus, the Auditing Section has seven more paper slots at the Orlando meeting, compared with last year's meeting in Honolulu. In addition to concurrent paper and Forum sessions, there will be two panel discussions. One is the Practice Advisory Council Education Initiative panel referred to in the above paragraph on PAC activities. The other panel focuses on internal auditing issues. This panel, developed by the Academic Relations Committee of the Institute of Internal Auditors, is entitled "Internal Auditing and the Sarbanes-Oxley Act of 2002: Lessons Learned and the Implications for Education and Research." The panelists in this session have been intimately involved in leading control certifications within their organizations. This panel will be moderated by Morley Lemon (University of Waterloo). Many thanks to Mike and to all others who helped put the Annual Meeting program together.

Fifth, I want to highlight some activities of the Section's standing committees. Specifically, as we began this academic year, I asked each of the committee chairs to engage their members to consider what changes might be made in committee structure and/or function to accommodate the changing needs of members in the current environment. At this point, several such changes have been made, which I note below along with other committee activities.

The Auditing Standards Committee (chaired by Dana Hermanson, Kennesaw State University) presented comment letters to the PCAOB and COSO last fall and winter. Because of the role of the PCAOB in setting standards for public companies, along with the ongoing work of the U.S. Auditing Standards Board in setting private

company standards, and the International Auditing and Assurance Standards Board in setting international auditing standards, there is the potential for the Auditing Standards Committee to become overburdened by the need to comment on important standards being developed by multiple boards. To relieve the ASC somewhat, we have moved one of their tasks to the Communications Committee. This task is an important marketing effort of the Auditing Section, of which many members may not be aware. Specifically, each year we identify a set of key decision-makers who could benefit from learning of the research that is published in *Auditing: A Journal of Practice and Theory*. These individuals range from standard-setters (e.g., Auditing Standards Board, PCAOB members and staff) to influential members of the U.S. Congress and the financial press. Each of these individuals is sent issues of *AJPT*, under a signed letter from the Section's President. This year, the Communications Committee, headed by Jeff Payne (University of Oklahoma), helped identify the influential individuals and prepared the address list for the mailing. Thanks to Jeff for graciously agreeing to add this task to those already performed by the Communications Committee.

Going forward, the Education and Research Committees will have responsibility for working with the PAC to manage the Education and Research Initiatives mentioned previously. The work of the Task Forces handling these initiatives will be integrated with other activities of the Section's standing Education and Research Committees. My thanks to Don Tidrick (Northern Illinois University) and Steve Salterio (Queen's University), current chairs of the Education and Research Committees, respectively, for their fine work this year. Beginning in Joe Carcello's presidency, and continuing under mine, these two committees have focused on

providing members with tools to help their teaching and research. Members interested in learning about the instructional resources and research advice provided by these committees should consult the issues of *The Auditor's Report* published in 2002–2004. As an example, the current issue contains an article authored by Steve Salterio that brings together helpful advice from a number of researchers on how to work with auditing firms to obtain access to participants and archival data.

Also in the realm of committee activity, the Membership and Regional Coordinators Committee (Chair, Dave Sinason of Northern Illinois University; Vice-Chair and Southeast Regional Coordinator, Julia Higgs of Florida Atlantic University) has responded to the need to inform our members about changes in the current business environment that have affected the auditing profession. The programs of this year's regional meetings, including both panel and paper sessions, contain ample evidence that the regional meeting planners are providing content to help faculty keep their teaching and research current with the rapidly changing environment. In addition, auditing practitioners are well represented on panels relating to current issues such as Sarbanes-Oxley Section 404 compliance, audit standard-setting, etc. Again, my thanks to all the regional coordinators who helped put together this year's programs: Northeast Region: Saurav Dutta (SUNY-Albany); Ohio Region: Dennis O'Reilly (Xavier University); Mid-Atlantic Region: Dick Riley (West Virginia University); Southwest Region: Tim Louwers (Louisiana State University); Western Region: Elizabeth Almer (Portland State University); and Midwest Region: Sandra Shelton (DePaul University).

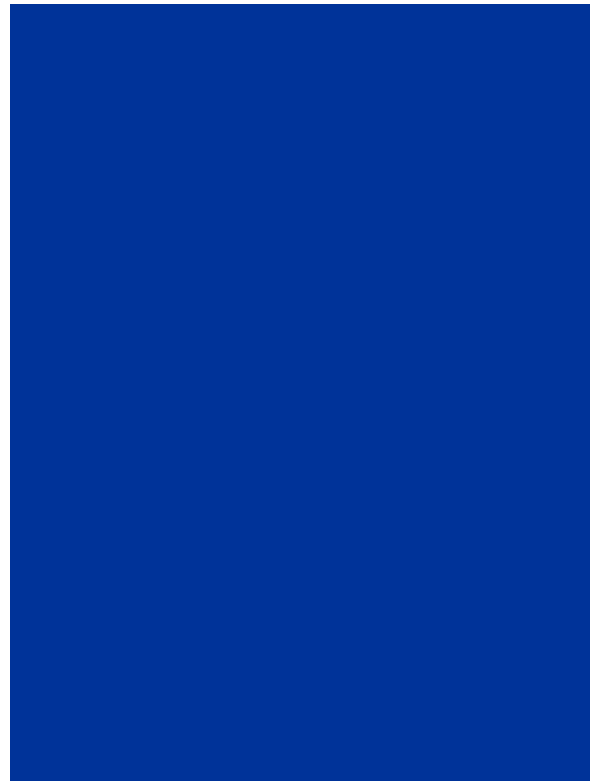
Sixth, I extend congratulations and welcome to our newly elected officers: Mark Beasley (incoming VP-

Academic), Kay Tatum (incoming Secretary), and Scott Showalter (both incoming and current VP-Practice). Scott filled an incomplete term in 2002-2004, and now begins a new full term. (Special thanks go to Scott for volunteering to continue, while knowing what the job entails!) Also, my sincere thanks go to the members of this year's Executive Committee: Joe Carcello (Past President), Linda McDaniel (Vice President–Academic), Scott Showalter (Vice President–Practice), Jeff Cohen (Treasurer), Bill Dilla (Secretary), and Karen Pincus (Historian). This is an outstanding group of committed, caring individuals; it has been a great honor to work with them. Please join me in recognizing Joe and Bill, whose terms are ending, at the Auditing Section Luncheon in Orlando, for their outstanding service.

Before the curtain falls on this report, I want to voice a concern, and on behalf of future generations of accounting and auditing students, ask for your help. Those of us who have been involved in hiring new faculty over the past few years have become aware of a severe decline in the numbers of students entering accounting doctoral programs. We can all speculate on the reasons for this trend, but my purpose here is to ask that you all try to help reverse it. I urge you to consider the students in each of your undergraduate and especially in your Master's classes, and choose one or two who you think have the potential to become professors. Then, take them aside and tell them of your high opinion of them, and offer to give them information about the benefits of an academic career in accounting. Some will say they want to spend some time in practice prior to considering this career option, and we certainly want to encourage that. But for now, just plant the seed – maybe your interest will make a difference in the long term. The encouragement of some of my professors at the University of

Wisconsin made a difference for me in choosing an academic career in accounting, and I'm sure all of you can think of some individual whose words meant a lot in this regard. After all, if we don't do it, who will?

On that note, I will close this report. The next issue of The Auditor's Report will feature the initial comments of Linda McDaniel (University of Kentucky), the incoming President. I have greatly appreciated the opportunity to serve the Section, and will continue to work with the Executive Committee in 2004-2005 to continue some of the initiatives begun during this year. I hope that you all have a productive and/or relaxing summer!





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AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Tapping Scarce Resources: Obtaining Access to Auditor Participants and Proprietary Audit Firm Data

One of the biggest challenges facing audit researchers is obtaining data – be it experimental participants or archival proprietary data. The purpose of this article is to suggest practices that researchers should follow when seeking assistance from public accounting firms and others in obtaining data. We emphasize that there is no “magic bullet” that will ensure success; so, the cultivation of multiple contacts and multiple sources is absolutely necessary. Also, when preparing this article, we found that asking people to explain how they obtain access to participants or data is even more sensitive than asking about their salary! Some researchers believe that their approaches are “trade secrets” to be passed on to their doctoral students and collaborators. Another perspective comes from some researchers who believe that proprietary archival data that cannot be put in the public realm should be avoided for at least two reasons: 1) such proprietary data creates an un-level playing field; and 2) reliance on such data makes scientific progress difficult if other researchers cannot have access to the data for purposes of replications and extensions. With these caveats in mind, we proceed to advance some ideas about obtaining access to data and participants.

1. Work on substantive topics that practitioners are interested in. This is NOT limiting, as there are many such topics! Topic selection involves knowing their business, so do some homework. Often, theories can be tested in a variety of decision contexts. You are more likely to get support if you choose a decision context that the firms are interested in (assuming it fits your theory, of course).
2. If you do not have auditing experience, do not believe what the audit textbook or audit manual states, talk to “real” practitioners before finalizing your research design. Over the years we have found that, if approached at the right

time of the year, most practitioners (including partners) are willing to grant you an interview. Subsequent access will depend on how well you do in making a first impression. You need to treat the practitioner like you would treat a paying client—do not waste their time, have a clear idea of what you want to talk about, and have questions prepared, but be flexible enough to follow wherever the interview takes you. You will often only get one chance to make a first impression, so you better make it a good one.

3. Most experimental researchers have developed ways of approaching public accounting firms for assistance. For example, one researcher relies on contacts made in his professional development teaching to obtain access to the participants he needs for his experiments. Other experimental researchers have cultivated ties at national, regional or local levels with people occupying positions such as national, regional, or local managing partners; or close associates of those at the national office level that are specifically charged with the task of granting access to firm training sessions. As a general rule, we have found that people are much more willing to help people they know. So, ask your contacts to present in your classes, offer to help with their training, or consult with them on matters that you have a competitive advantage. Do not downplay the importance of what is, on some campuses, viewed as “obligatorily” recruiting lunches with each firm, but rather think of these as chances to make contacts that you keep in touch with on a regular basis.
4. One thing that has worked well for some researchers whose institutions consistently place students in public accounting firms is keeping in touch with your former students. By keeping track of the alumni that you have taught, you are able to contact them directly and ask for their help. Sometimes they participate in the study themselves, but more often they help the researcher get in touch with others who can provide participation.
5. Even when access is granted, often one is asked to distribute the materials via mail or e-mail. While there is some loss of experimental control, for many firms this is the only access they are willing to grant given the high opportunity cost of giving up an hour of training time at centralized training schools. Also, this is often the only feasible approach to gathering samples of archival data based on audit files. An approach that has helped some researchers convince auditors to participate in their studies that are distributed this way is using the name of a referring partner. By explicitly using the name of the partner (with their permission of course), researcher report response rates from 50-70 percent for requests that may take up to an hour of respondents' time.
6. Once you have gained access, you have a debt to pay and an obligation to future researchers. Present the firm with an executive summary of your results as soon as you can. If they were interested enough to sponsor your project, they want to find out what happened. Offer to speak personally to them if they

have any questions about what you have found. If at all practicable, ensure feedback gets back to those who participated in your project. One researcher tells the story of going into a firm's office and trying to recruit participants. While he had no problem obtaining every audit partners' involvement he was only able to obtain five seniors out of forty. He asked a couple of those who participated why their colleagues did not, and they told him that the last researcher who had been given access promised feedback to the participants but did not deliver. If archival access has been granted, firms will often want feedback about areas that you have investigated but that might not end up as crucial to your academic project. Be prepared to help investigate further what interests the firm as well as what interests you and other researchers. This may require some effort on your part to create feedback material that responds to the firm's questions, but your efforts are very small compared to the time the firm has invested in your project. Crucially, if you promised to keep the firm's identity confidential, DO THAT! If you don't, you may eliminate the possibility that you and others may be able to get data later. Also, recognize the firm may first agree to be identified, but then change its mind, or vice versa. Always accommodate these requests if at all possible.

7. It is imperative that the researcher truly understand and appreciate the "gift" that he/she has been given by the accounting firms that grant access to participants and/or proprietary data. It is not unusual for the accounting firms to want to place certain restrictions on what the researcher can do, and in many cases this results in a research project that is not exactly what the researcher would have designed. However, gaining access to this data (both now and in the future) may very well depend on the researcher's willingness and ability to be flexible and to accept certain limitations on what can be examined. While the integrity of the research must be maintained, researchers who try to force their hand too strongly once the access has been granted will certainly reduce their chances of gaining similar access in the future, not to mention potentially reducing other researchers' access as well.
8. Today, many firms contact their Office of General Counsel when deciding whether to grant research access; invariably, the attorneys will propose restrictions that result in limitations on the researcher's right to publish their findings without it being vetted first by the firm. Some proposed agreements reserve the firm's right to cancel the project if, at the firm's sole discretion, they do not agree with the researcher's conclusions, even if the researcher's conclusions are consistent with the data. While this may seem an insurmountable challenge to academic freedom, we have found that upper-level firm management may well overrule the attorneys if the researcher explains clearly that, while he/she welcomes corrections if the facts are wrong, the interpretations must be the sole province of the researcher. At the end of

the day, sometimes you just have to walk away from good projects if the restrictions proposed are too severe. For example, you should think carefully about continuing with a project if the firm wants you to sign a contract that allows them to check your research paper for more than factual accuracy. Indeed, many public and some private universities explicitly prohibit researchers from entering into such contracts.

9. Some researchers are experimenting with using the WWW (the web) where appropriate and feasible. Some accounting firms even have software in place to facilitate this, and there are several public sites that offer survey forms that are customizable to some extent. By placing the study materials on the WWW, auditors (even during busy season) may find a moment or two to complete the study when their schedule allows. Furthermore, some industry associations' sites that potential participants may monitor on a regular basis may be willing to provide a prominent link to your WWW-based experiment. Bryant, Hunton, and Stone published an excellent article on this issue in the latest edition of *Behavioral Research in Accounting* (S. Bryant, J. Hunton, and D. Stone. 2004. *Internet Based Experiments: Prospects and Possibilities for Behavioral Accounting Research*. Volume 16 107-130).
10. Keeping up with practitioner contacts is vital. One researcher tells the story of getting a breakthrough idea for an experimental case by taking an audit manager to lunch. At dessert, after much tossing back and forth of ideas from his practice experience, the manager finally came up with a problem he had experienced. This case, which was perfect for testing the theories the authors were interested in, has been influential not only in their research, but also in the research of many scholars who have adapted the case for use in studying other research questions. For archival researchers, knowing that a firm is carrying out a study on an issue for their own purposes might mean they would be willing to share the data with a researcher and even collect some additional data that they would not normally collect. This again means cultivating contacts at the national offices of the firm so as to be "in the know" at the earliest stage possible.

Overall, the challenges of obtaining access to auditing participants and data are large, but they pale in comparison to our accounting colleagues who are trying to get access to management accountants, corporate directors, information systems professionals, and financial analysts to participate in their projects. When you think about the hurdles they face, you may well realize that we in auditing do not have things so bad after all!

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ASB Update as of March 31, 2004

**William F. Messier, Jr., Georgia State University
Academic Member of the Auditing Standards Board**

Since my last update in The Auditor's Report, the ASB has been reconstituted. The new ASB consists of 19 members (compared to the old ASB membership of 15), representing small and large practice units, state boards of accountancy, and non-firm members, including academia, governmental entities, and users of nonpublic entity financial statements.

The new ASB has the following objectives:

- Act as the profession's voice on auditing standards as they relate to audits of non-public entities, and act as the profession's voice when commenting on the proposed standards of other auditing standard setters, including the GAO, IAASB, and PCAOB.
- Serve as the profession's "think tank" on the strategic direction of auditing standards.
- Assist in rebuilding the public's trust in audit reports.
- Commission research that will continuously improve the auditing profession.
- Address the needs of users of non-public entity financial statements in a timely manner.
- Promulgate auditing, attestation, and quality control standards related to engagements for non-public entities.
- Issue clear authoritative guidance for auditors of non-public entities.
- Work with AICPA staff to develop nonauthoritative guidance for practitioners serving public, nonpublic, government, nonprofit, and for-profit entities.

Since its reformulation, the ASB has met once, primarily to discuss operating issues. Thus, there is little to report. The Auditing Section membership should be aware of

three task forces covering the following topics:

- the risk assessment exposure drafts,
- using the work of a specialist, and
- confirmations.

In addition, the ASB's International Auditing Standards Subcommittee has been active in responding to the IAASB's exposure drafts and providing advice to US representatives. Bill Kinney and I serve on this subcommittee.

I suggest that you periodically check the AICPA's web site for ASB actions.

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Frequently Cited Authors of Articles Appearing in *Auditing: A Journal of Practice & Theory*—An Extension

By **Gerald Smith, University of Northern Iowa**
and **Jack L. Krogstad, Creighton University**

In the Spring 2003 issue of *Auditing: A Journal of Practice & Theory (AJPT)*, 3,102 citations to the 465 articles published in *AJPT* from its inception through 2000 were analyzed. The citation database includes citations to the contents of *AJPT* from the 15 highest ranked accounting journals (see Brown and Huefner 1994, 236-237) that are likely to cite auditing literature. Please refer to Krogstad and Smith (2003) for an in-depth description of citation analysis and details about their database.

One purpose of this study is to bring much-deserved recognition to authors who have made significant contributions to the auditing literature through *AJPT* articles. Accordingly, Table 5 in Krogstad and Smith (2003) lists the 36 authors of *AJPT* articles cited 35 or more times. While Table 5 brings appropriate recognition to these highly-cited authors, any cut-off is arbitrary—many other authors of *AJPT* articles also are cited widely. Accordingly, the [linked table \(PDF format\)](#) extends the previously published study by recognizing an additional 144 of the most frequently-cited authors.

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Brown, L. D., and R. J. Huefner. 1994. The familiarity with and perceived quality of accounting journals: Views of senior accounting faculty in leading U.S. MBA

programs. *Contemporary Accounting Research* 11 (1-I): 223-250.

Krogstad, J. L., and G. Smith. 2003. Assessing the Influence of *Auditing: A Journal of Practice & Theory*: 1985-2000. *Auditing: A Journal of Practice & Theory* 22 (1): 195-204.

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Authors of AJPT Articles Cited 10 or More Times (1985-2000)

Author	Number of Citations	Number of Articles Cited	Author	Number of Citations	Number of Articles Cited
Chewning, E.G., Jr.	34	3	Smith, G.	23	3
Margheim, L.	34	3	Srivastava, R.P.	23	3
Schatzberg, J.W.	34	3	Adams, S.J.	22	2
Holstrum, G.L.	33	2	Boritz, J.E.	22	4
Trompeter, G.M.	33	2	Dopuch, N.	22	2
Solomon, I.	32	4	Farmer, T.A.	22	1
Taylor, M.	32	1	Felix, W.L., Jr.	22	3
Chow, C.W.	31	2	Icerman, R.C.	22	2
Huss, H.F.	31	3	Pincus, K.V.	22	5
Rittenberg, L.E.	31	3	Turpen, R.A.	22	1
Johnson, V.E.	30	1	Chen, K.C.W.	21	1
O'Keefe, T.B.	30	4	Church, B.K.	21	1
Simon, D.T.	30	2	Jennings, M.M.	21	2
Bamber, L.S.	28	2	Schoderbek, M.	21	1
Schroeder-Doucet, M.S.	28	4	Wild, J.J.	21	1
Shpilberg, D.	28	1	Choo, F.	20	1
Alderman, C.W.	27	1	Knechel, W.R.	20	4
Arnold, D.F., Sr.	27	2	Noel, J.	20	1
Carcello, J.V.	27	4	Ashton, R.H.	19	2
DeFond, M.L.	27	1	Damens, J.	19	1
Deitrick, J.W.	27	1	Daniel, S.J.	19	1
Smith, V.L.	27	1	Ness, G.V.	19	1
Neter, J.	26	5	Steinbart, P.J.	19	1
Fogarty, J.A.	25	1	Vasarhelyi, M.A.	19	2
Heintz, J.A.	25	2	Anderson, J.C.	18	2
Houghton, C.W.	25	1	Kelley, T.	18	1
Shanteau, J.	25	2	Lightner, K.M.	18	1
Smith, D.B.	25	2	Lightner, S.M.	18	1
Wright, W.F.	25	2	Rasch, R.H.	18	1
Chi, M.T.H.	24	1	Schultz, J.J., Jr.	18	3
Ettenson, R.T.	24	1	Wilson, T.E., Jr.	18	1
Simunic, D.A.	24	2	Bernardi, R.A.	17	2
Stein, M.T.	24	2	King, R.R.	17	2
Tabor, R.H.	24	1	McNamee, A.H.	17	1
Williams, D.D.	24	2	Plumlee, R.D.	17	1
Willis, J.T.	24	1	Quilliam, W.C.	17	1
Daroca, F.P.	23	1	Bell, T.B.	16	4
Finn, D.W.	23	1	Hermanson, D.R.	16	2
Hopwood, W.	23	1	Hillison, W.A.	16	1
Lampe, J.C.	23	1	Kneer, D.C.	16	1
Lord, A.T.	23	1	Marchant, G.	16	2
Lowe, D.J.	23	4	Sherman, H.D.	16	1
McKeown, J.C.	23	1	Strawser, J.R.	16	3
Author	Number of Citations	Number of Articles Cited	Author	Number of Citations	Number of Articles Cited

Briden, G.E.	15	1	Sennetti, J.T.	11	2
Brown, C.E.	15	1	Wallin, D.E.	11	1
Craig, P.W.	15	1	Williams, J.D.	11	1
Firth, M.	15	1	Davis, R.R.	10	1
Grobstein, M.	15	1	Krupka, G.R.	10	1
Jacobs, F.A.	15	1	Moizer, P.	10	1
Knoblett, J.A.	15	1	Plante, R.	10	1
Levitan, A.S.	15	1	Selfridge, M.	10	1
Rebele, J.E.	15	1	Srinidhi, B.N.	10	1
Shafer, G.	15	1	Turley, S.	10	1
Wheeler, S.W.	15	5	Vickrey, D.	10	1
White, R.A.	15	2	White, G.B.	10	1
Blocher, E.J.	14	2			
Frederick, D.M.	14	2			
Hackenbrack, K.	14	2			
Hagigi, M.	14	1			
Johnson, D.A.	14	1			
Newton, J.D.	14	1			
Rice, S.J.	14	1			
Tubbs, R.M.	14	1			
Wilner, N.	14	1			
Dusenbury, R.	13	3			
Fellingham, J.C.	13	1			
Heiman-Hoffman, V.B.	13	1			
Kachelmeier, S.J.	13	1			
Libby, R.	13	1			
Loudder, M.L.	13	2			
McConnell, D.K., Jr.	13	1			
Patterson, E.R.	13	1			
Reimers, J. L.	13	3			
Roussey, R.S.	13	2			
Wensley, A.K.P.	13	2			
Young, R.A.	13	1			
Hooks, K.L.	12	3			
Johnson, E.N.	12	2			
Leitch, R.A.	12	2			
Amer, T.	11	1			
Gaver, K.M.	11	1			
Geiger, M.A.	11	2			
Haskins, M.E.	11	1			
King, R.D.	11	1			
Martin, R.D.	11	1			
Moeckel, C.	11	1			
Nelson, M.	11	1			
Raghunandan, K.	11	1			
Rama, D.V.	11	1			



THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Report from the Communications Committee

By Jeff Payne

At the request of the Executive Committee of the Auditing Section, the Communications Committee performed an analysis of the current membership of the Section to help members better understand the composition of the Section and its various committees. There are currently 1,361 members of the Auditing Section who have provided complete demographic data. Of these, 86 percent are employed in academia, seven percent in regulatory or professional positions, and seven percent are students. The membership is 25 percent international and 75 percent from the U.S. Thirty-six percent of academics are at Ph.D. granting institutions.

The Executive Committee has seven members, of which six are academics. These academic members are split equally between Ph.D. granting institutions and non-Ph.D. granting institutions. There are 17 committee chairs, of which 16 are academics. Eight (50 percent) of the academics are from Ph.D. granting institutions and one is from an international institution. Seventy-seven members participate on Auditing Section committees, with each serving on an average of 1.24 committees, representing a six percent participation rate in the Section. Five percent of committee members are from international institutions, with 56 percent working at Ph.D. granting institutions. Consequently, it appears that academic members from non-Ph.D. and international institutions are represented on Section Committees and in decision making positions.

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THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

2004 Annual Meeting Program

August 8–11

Orlando, Florida

Schedule of Audit-Related Concurrent Sessions

Auditing Section Concurrent Sessions

Monday, August 9, 2004 — 10:30 am–12:00 noon

Auditors and Corporate Governance

Moderator: Mary Stone, University of Alabama

Discussant: Helen Brown, University of Wisconsin-Madison

Accounting Alumni, Audit Firm Appointments, and Audit Committee Characteristics

Clive Lennox, Hong Kong University of Science & Technology; Chul W. Park, SKK Graduate School of Business, Sungkyunkwan University

Does the Market Value Financial Expertise on Audit Committees of Boards of Directors?

Mark L. DeFond, University of Southern California; Rebecca N. Hann, University of Southern California; Xuesong Hu, University of Southern California

Why do Some Firms Solicit Shareholders' Voting on Auditor Selection?

Jagan Krishnan, Temple University; Zhongxia (Shelly) Ye, Temple University

Monday, August 9, 2004 — 2:00 pm–3:30 pm

Analytical and Experimental Auditing Research

Moderator: Shawn Davis, Georgia State University

Discussant: Robert Tucker, Fordham University

Auditor Liability and Business Investment

Chiawen Liu, National Taiwan University; Taychang Wang, National Taiwan University

Learning about Client Risk through Audit and Non-Audit Services

Paul J. Beck, The University of Illinois; Martin G.H. Wu, The University of Illinois

Legal Regimes, Damage Apportionment Rules, and Auditor Independence - Theory and Experimental Evidence

Hung-Chao Yu, National Chengchi University (Taiwan, ROC)

Monday, August 9, 2004 — 4:00 pm–5:30 pm

Auditing Section Practice Advisory Council: Preparing Students for Today's Audits

Moderator: Robert Allen, University of Utah

Panelists:

Mark Beasley, North Carolina State University

Stephen Blowers, Ernst & Young

Craig Crawford, KPMG

Lyn Graham, BDO Siedman

Auditors and Client Equity Offerings

Moderator: Ella Mae Matsumura, University of Wisconsin-Madison

Discussant: James C. McKeown, The Pennsylvania State University

What if Auditing was not a Low-Margin Business? Auditors and their IPO Clients as a Natural Experiment

Ram Venkataraman, University of Minnesota; Joseph P. Weber, Massachusetts Institute of Technology; Michael Willenborg, University of Connecticut

Venture Capitalists as Additional Monitors in the Initial Public Offerings Market

Suzanne G Morsfield, University of Arizona; Christine E. L. Tan, New York University; William F. Felix, Jr., University of Arizona

Auditor Quality, Auditor Changes, and Pricing of Seasoned Equity Offers

Yongtae Kim, Santa Clara University; Myung S. Park, San Francisco State University

Tuesday, August 10, 2004 — 10:30 am–12:00 noon

Internal Auditing and the Sarbanes-Oxley Act of 2002: Lessons Learned and the Implications for Education and Research

Moderator: Morley Lemon, University of Waterloo

Panelists:

Richard Anderson, Partner, Internal Audit Services, PricewaterhouseCoopers and Member of the Professional Issues Committee of the IIA

Richard Chambers, Vice-President of Learning Center of the Institute of Internal Auditors and Executive Director of the IIA Research Foundation

Tuesday, August 10, 2004 — 2:00 pm–3:30 pm

Auditing Research on Fraud Risk and Professional Skepticism

Moderator: Deborah Lindberg, Illinois State University

Discussant: Scott Vandervelde, University of South Carolina

An Experimental Examination of Professional Skepticism

Kathy Hurtt, Baylor University; Martha Eining, University of Utah; David Plumlee, University of Utah

The Influence of Decision Aid Use on Auditor Processing of Irrelevant Information in Fraud Risk Assessment

Lynette Wood, Howard University

The Incremental Effects of Fraud and Going-Concern Risk on Audit Procedures

Allen D. Blay, UC Riverside; Tim Kizirian, California State University, Chico; L. Dwight Sneathen, Mississippi State University

Auditor Tenure and Audit Quality

Moderator: Gary Holstrum, PCAOB and University of South Florida
Discussant: Mark Beasley, North Carolina State University

Auditor Tenure and Perceptions of Audit Quality

Aloke Ghosh, Securities and Exchange Commission;
Doocheol Moon, State University of New York at Oldwestbury

Audit Firm Tenure and Financial Restatements: An Analysis of Industry Specialization and Fee Effects

Todd DeZoort, The University of Alabama; Jonathan D. Stanley, The University of Alabama

Audit Partner Tenure, Audit Firm Tenure, and Discretionary Accruals: Does Long Tenure Impair Earnings Quality?

Chih-Ying Chen, Hong Kong University of Science and Technology; Chan-Jane Lin, National Taiwan University; Yu-Chen Lin, National Cheng-Kung University

Tuesday, August 10, 2004 — 4:00 pm–5:30 pm

Research on the Auditor's Environment

Moderator: Jeffrey Cohen, Boston College
Discussant: Richard W. Houston, University of Alabama

The Chief Financial Officer's Perspective on Negotiations with the Auditor About Financial Reporting

Michael Gibbins, University of Alberta; Susan McCracken,

University of Toronto; Steven Salterio, Queen's University

The Impact of Continuity on Concurring Partner Reviews
Michael Favere-Marchesi, Simon Fraser University; Craig Emby, Simon Fraser University

Audit Time Budgeting Dynamics and Fixed-Fee Contracts
Michael Ettredge, University of Kansas; Jean Bedard, Northeastern University; Karla Johnstone, University of Wisconsin—Madison

International Evidence on Audit Quality

Moderator: Jagdish Pathak, University of Windsor

Discussant: Stephen Taylor, University of New South Wales

Audit Program Plans and Audit Risk: A Study of Japanese Practice

Hironori Fukukawa, Nagasaki University; Theodore Mock, University of Southern California; Arnold Wright, Boston College

The Informational Effects of Audit Reforms: Evidence from the German Market

Hollis Ashbaugh, University of Wisconsin - Madison; Joachim Gassen, Ruhr-Universitaet Bochum

Are Big Four Audits in Asian Countries of Higher Quality than Non-Big Four Audits?

Inder K. Khurana, University of Missouri-Columbia; K. K. Raman, University of North Texas

Wednesday, August 11, 2004 — 10:15 am–11:45 am

Topics in Empirical Auditing Research

Moderator: Philip Reckers, Arizona State University

Discussant: Suresh Radhakrishnan, University of Texas - Dallas

The Efficiency of Audit Production by Public Accounting Firms

Hans Blokdiijk, Emeritus Professor of Auditing, Vrije

Universiteit Amsterdam; Fred Driehuisen , Limperg
Instituut and Ernst & Young, The Netherlands; Dan A.
Simunic, University of British Columbia; Michael T. Stein,
University of Oregon

Product and Cost Differentiation by Large Audit Firms
George Deltas, University of Illinois at Urbana-Champaign;
Rajib Doogar, University of Illinois at Urbana-Champaign

*Auditor Litigation Risk and Corporate Disclosure of Quarterly
Review Report*
Jagan Krishnan, Temple University; Yinqi Zhang, Temple
University

Industry Specialization by Auditors

Moderator: Steve Wheeler, University of the Pacific

Discussant: Chris Hogan, Southern Methodist University

*The Impact of Client Size on the Estimation of Audit Fee
Premiums Attributed to Industry Specialization*
Elizabeth Carson, University of NSW; Neil Fargher,
University of New South Wales

*Homogenous Industries and Auditor Concentration: An
Indication of Production Economies*
Timothy Cairney, Georgia Southern University; George
Young, Florida Atlantic University

*The Pricing of National and City-Specific Reputations for
Industry Expertise in the U.S. Audit Market*
Jere R. Francis, University of Missouri-Columbia; Kenneth
Reichelt, University of Missouri-Columbia; Dechun Wang,
University of Nebraska-Lincoln

Wednesday, August 11, 2004 — 2:00 pm–3:30 pm

Judgment and Decision Making Research in Auditing

Moderator: Robert Ramsay, University of Kentucky

Discussant: Kathryn Kadous, Emory University

Pattern Identification and Industry-Specialist Auditors
Jacqueline S. Hammersley, University of Georgia

Accountability and Affect in Auditor's Judgment
Brad A Schafer, University of South Florida

Accountability, Task Characteristics and Audit Judgments
Rong-Ruey Duh, National Taiwan University; C. Janie Chang, San Jose State University; Elaine Chen, Deloitte & Touche LLP

Auditing: Lessons from Enron

Moderator: Debra Jeter, Vanderbilt University
Discussant: Paul Chaney, Vanderbilt University

The Impairment of Auditor Credibility: Stock Market Evidence from the Enron-Andersen Saga
Rajib Doogar, University of Illinois at Urbana-Champaign; Theodore Sougiannis, University of Illinois at Urbana-Champaign; Hong Xie, Univ. of Illinois at Urbana-Champaign

After Enron: Did Former Arthur Andersen Clients Manage Earnings Less Than Before?
Steven F. Cahan, University of Auckland; Wei Zhang, Clarkson University

Audit Firm Reputation and Client Stock Price Reactions: Evidence from the Enron Experience
Sharad Asthana, Temple University; Steven Balsam, Temple University; Jagan Krishnan, Temple University

Wednesday, August 11, 2004 — 4:00 pm–5:30 pm

Topics in Empirical Auditing Research

Moderator: Michael Grayson, Jackson State University
Discussant: Jayanthi Krishnan, Temple University

Pricing Initial Audit Engagements: Empirical Evidence Following Public Disclosure of Audit Fees
Srinivasan Sankaraguruswamy, National University of

Singapore; Scott Whisenant, University of Houston

The Effect of the 150-Hour Education Requirement on the Supply of Promotable Public Accounting Firm Staff and its Effect on Audit Fees

Arthur C. Allen, University of Nebraska—Lincoln; Angela Woodland, University of Nebraska—Lincoln

Corporate Governance and Auditor Switch Decision by Andersen's Clients

Ken Y. Chen, National Cheng Kung University; Jian Zhou, SUNY at Binghamton

Audit Quality and Non-Audit Services

Moderator: John Eichenseher, University of Wisconsin—Madison

Discussant: Elaine Mauldin, University of Missouri—Columbus

Are Audit and Nonaudit Services Associated with the Delayed Recognition of Bad News?

Gopal Krishnan, George Mason University

Auditor Independence, Executive Pay and Firm Performance

Raghavan (Raj) J. Iyengar, North Carolina Central University; Dr. Ernest Zampelli, The Catholic University of America

Economic Bonding of Auditors' Non-audit and Audit Fees and Earnings Quality

Bin Srinidhi, City University of Hong Kong; Ferdinand A Gul, City University of Hong Kong

Accounting, Behavior and Organizations Section Concurrent Sessions

Monday, August 9, 2004 — 2:00 pm–3:30 pm

Independence and Sarbanes-Oxley

Moderator: Christine Haynes, University of Texas at El Paso

Client Identification and Auditor Independence: A Comprehensive Model of Auditors' Client Identification and Its Effect on Auditor Independence

E. Michael Bamber, University of Georgia; Venkataraman M. Iyer, University of North Carolina at Greensboro

Discussant: Christine Earley, University of Connecticut

The Impact of Social Influence on Reporting Reliability

Brian W Mayhew, University of Wisconsin - Madison; Pamela R. Murphy, University of Wisconsin—Madison

Discussant: Shawn Davis, Georgia State University

Investor Preference For and Response to Financial Reporting Under Rule-Based Versus Principle-Based Accounting Standards

Wendy J. Bailey, University of California Riverside; Kimberly Sawers, University of California, Riverside

Discussant: Arianna Pinello, Georgia State University

Monday, August 9, 2004 — 4:00 pm–5:30 pm

Auditors' Knowledge and Use of Information

Moderator: Charles Davis, Baylor University

The Effect of Experience on the Identification of Positive and Negative Signals and Professional Skepticism in a Going Concern Situation

C. Gustav Lundberg, Duquesne University; Brian Nagle, Duquesne University

Discussant: Helen Brown, University of Wisconsin-Madison

The Effect of Reviewer Expectations on Working Paper Review Performance

Stephen K. Asare, University of Florida; Christine M. Haynes, University of Texas at El Paso; James G. Jenkins, North Carolina State University

Discussant: Joshua Herbold, University of Illinois

*The Effects of Computer Assurance Specialist Competence
and Auditor AIS Expertise on Auditor Planning Judgments*

Joseph F. Brazel, North Carolina State University;

Christopher P. Agoglia, Drexel University

Discussant: Mary Curtis, University of North Texas

Financial Accounting and Reporting Section Concurrent Sessions

Wednesday, August 11, 2004 — 4:00 pm–5:30 pm

Corporate Governance and Reporting Attributes

Moderator: Brian Rountree, Rice University

Discussant: Joseph Weintrop, Baruch College

*Earnings Management: Influence of Audit Committee
Features*

Mitchell Williams, Singapore Management University; Greg
Tower, Curtin University of Technology

*Determinants of Related Party Transactions and Their
Impact on Firm Value*

Elizabeth A. Gordon, Rutgers University; Elaine Henry,
Rutgers University-Newark; Darius Palia, Rutgers University

*Corporate Governance, Non-Audit Services and Auditor
Independence*

Beatriz Garcia Osma, Lancaster University; Pelham Gore,
Lancaster University Management School; Peter F. Pope,
Lancaster University

Information Systems Section Concurrent Sessions

Wednesday, August 11, 2004 — 10:15 am–11:45 am

Documentation and Computer-Assisted Audit Techniques

Moderator: Lizabeth (Lisa) Austen, East Carolina University

*Systems Documentation: An Examination of the Link
Between Accounting Education and Practice*

Marianne Bradford, North Carolina State University; Sandra
B. Richtermeyer, University of Wyoming; Doug Roberts,
Appalachian State University

Discussant: Zafar Khan, Eastern Michigan University

*An Empirical Investigation of the Task Specific Relative
Strengths of Selected Accounting and Information Systems
Diagramming Techniques*

Roberta Ann Jones, Pittsburg State University; Jeff J. Tsay,
University of Texas at Arlington; Kenneth Griggs, California
Polytechnic State University, San Luis Obispo

Discussant: Steven Harrast, University of Northern Iowa

*Impact of Software Usage on Graduate Student Perceptions
of CAATs*

Michele Matherly, University of North Carolina at Charlotte;
Susan H. Ivancevich, University of North Carolina at
Wilmington

Discussant: Del DeVries, University of Tennessee - Knoxville

**International Accounting Section
Concurrent Sessions**

Tuesday, August 10, 2004 — 10:30 am–12:00 noon

Audit Quality: International Studies

Moderator: Ian Hague, Accounting Standards Board - Canada

*Do Auditing Standards Improve the Information Environment
of Public Companies? Evidence from an Emerging Market*

Heibatollah Sami, Temple University; Haiyan Zhou, The University of Texas - Pan American
Discussant: Tony Kang, McGill University

Are Big Four Audits in Asian Countries of Higher Quality than Non-Big Four Audits?

Inder K. Khurana, University of Missouri-Columbia; K. K. Raman, University of North Texas
Discussant: Edward Douthett, George Mason University

Government Interference, Ownership, and Demand for Audit Quality in China

Jason Zezhong Xiao, Cardiff University; Henry He Yang, Renmin University of China
Discussant: Tony Kang, McGill University

Public Interest Section Concurrent Sessions

Tuesday, August 10, 2004 — 10:30 am–12:00 noon

Corporate Governance and Various Views of SOX

Moderator: John Thornton, Washington State University

Procedural Justice Theory in the Auditing Domain: An Analysis of the Sarbanes-Oxley Act

Barbara Woods McElroy, Susquehanna University; Christine Cooper, Susquehanna University
Discussant: Dwight M. Owsen, Long Island University

The Law of Unintended Consequences? Assessing the Costs, Benefits and Outcomes of the Sarbanes/Oxley Act

Michael G. Alles, Rutgers Business School; Alexander Kogan, Rutgers Business School; Miklos Vasarhelyi, Rutgers University
Discussant: Mary Oliverio, Pace University

An Exploratory Study of the Effects of the Sarbanes-Oxley Act, the SEC and National Stock Exchange(S) Rules on Audit Committee Alignment

Louis Braiotta, State University of New York at Binghamton;
Jian Zhou, SUNY at Binghamton
Discussant: Alan Reinstein, Wayne State University

Wednesday, August 11, 2004 — 4:00 pm–5:30 pm

Auditor Independence, Fraud Detection and the Public Interest

Moderator: Carol Leary, George Mason University

Auditor Independence and Family-Owned Audit Firms: The Clarkson and Ross Brothers as directors of audit clients

Laura D MacDonald, Wilfrid Laurier University, Ontario, Canada; Dean Neu, University of Calgary, Alberta, Canada; Alan J. Richardson, York University, Toronto, Canada
Discussant: Dale L. Flesher, University of Mississippi

Commercial Lending Officers Perceptions of Independence Impairment Related to Accounting Firm Alternative Practice Structures: A Behavioral Experiment

James J. McKinney, Howard University
Discussant: Roselyn Morris, Texas State University-San Marcos

A Study of How Auditors Utilize the Response and Physical Behaviors of Interviewees for Detecting Deception in Audit Inquiries

Chih-Chen Lee, Florida International University; Robert B. Welker, Southern Illinois University at Carbondale
Discussant: Michael Coyne, Bucknell University

**Teaching and Curriculum Section
Concurrent Sessions**

Tuesday, August 10, 2004 — 10:30 am–12:00 noon

Pedagogical Tools to Improve Learning in the Auditing Area

Moderator: Ted Skekel, University of Texas at San Antonio

Examining Student Perceptions of Learning and Growth Through Audit Risk Simulations

Brian Patrick Green, University of Michigan-Dearborn;

Thomas G. Calderon, University of Akron

Discussant: Araya Debessay, University of Delaware

Consideration of Control Environment and Fraud Risk: A Set of Instructional Cases

Maria H Sanchez, Rider University; Christopher P. Agoglia,

Drexel University; Kevin F. Brown, Wright State University

Discussant: Donald Wygal, Rider University

The Effectiveness of Interactive Professional Learning Experiences as a Pedagogical Tool: Evidence from an Audit Setting

Kevin F. Brown, Wright State University; Christopher P.

Agoglia, Drexel University; Maria H Sanchez, Rider

University

Discussant: Martha Doran, San Diego State University

Integrative, History, and Other Sections Concurrent Sessions

Monday, August 9, 2004 — 10:30 am–12:00 noon

Accounting and History

Moderator: Richard Fleischman, John Carroll University

Pennsylvania (\$)65000?

Keith W. Hoskin, Warwick Business School; Richard H.

Macve, London School of Economics

Discussant: Edward Coffman, Virginia Commonwealth

University

*Early Episodes in U. S. Auditing—Audit Committees,
Auditing Processes, and Governance*

Dale L. Flesher, University of Mississippi; William D.
Samson, University of Alabama; Gary John Previts, Case
Western Reserve University

Discussant: Jeffrey McMillan, Clemson University

*Management Accounting Sign Changes at the Hudson's Bay
Company, 1670 To 1914*

Gary P. Spraakman, York University

Discussant: Michael van Breda, Southern Methodist
University

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AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Summary of the XVIIth Deloitte/University of Kansas Symposium on Auditing Problems

The XVIIth Deloitte/University of Kansas Symposium on Auditing Problems took place on April 30 and May 1, 2004 in Lawrence, Kansas. There were two panel sessions, one luncheon speaker, and five paper / discussant sessions. The Symposium began with opening remarks from Howard Cohen of Deloitte and Jim Heintz of the University of Kansas. A list of the panels and papers is presented below.

Impact of Sarbanes on External Audit Practice

Moderator: Jim Heintz, University of Kansas

Panelists: Jeff Getz, Deloitte; Tom Knudsen, Ernst & Young; Harold Zeidman, KPMG

Impact of Sarbanes on Audit Committees and Internal Audit

Moderator: Jim Heintz, University of Kansas

Panelists: Hubertus Buderath, VP-Corporate Audit, DaimlerChrysler; Mike Morrissey, Audit Committee Chair, Westar Energy and Ferrellgas Corp.; Scott Reed, KPMG Audit Committee Institute

The COSO ERM Framework

Speaker: Glenn Brady of PricewaterhouseCoopers

Revolutions Require Many Hands; Legal Help for PCAOB's Auditing Revolution

Moderator: Tim Shaftel, University of Kansas

Presenter: Larry Cunningham, Boston College

Discussant: Sherrie McAvoy, Deloitte

The Relationship of Audit Failures and Auditor Tenure

Moderator: Raj Srivastava, University of Kansas

Presenter: Robert Knechel, University of Florida

Discussant: Dana Hollie, University of Houston

Monitoring the Auditors: Evidence on the Self-regulated Peer Review Program

Moderator: Lisa Ottinger, University of Kansas

Presenter: Clive Lennox, Hong Kong University of Science and Technology

Discussant: Jere Francis, University of Missouri

Does the Market Value Financial Expertise on Audit Committees of Boards of Directors?

Moderator: Mike Ettredge, University of Kansas

Presenter: Mark DeFond, University of Southern California

Discussant: Joseph Carcello, University of Tennessee

Exploring the Effects of the Sarbanes-Oxley Act on Internal Auditors

Moderator: Paul Mason, University of Kansas

Presenter: Glen Gray, California State University-Northridge

Discussant: Sri Ramamoorti, Ernst & Young

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THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Have You Seen...?

By James Lloyd Bierstaker, University of Massachusetts-Boston,
Dennis M. O'Reilly, Xavier University,
and John T. Reisch, East Carolina University

"An Investigation of the Attributes of Top Industry Audit Specialists," by M. J. Abdolmohammadi, D. G. Searfoss, and J. Shanteau, *Behavioral Research in Accounting* (Volume 16, 2004): 1-18.

This study collected questionnaire data from 114 senior audit partners who were top industry audit specialists at a Big 6 firm to collect an expanded list of attributes of these specialists. The findings of the study indicate that, consistent with prior research, knowledge was the highest-ranking attribute, with experience and technical skills also very important. However, personality and social attributes (e.g., communications and leadership skills) also were very important. These findings suggest some important constructs for future behavioral research on auditing expertise.

"The Effects of Alternative Justification Memos on the Judgments of Audit Reviewees and Reviewers," by C. P. Agoglia, T. Kida, and D. M. Hanno, *Journal of Accounting Research* (Volume 41, 2003): 33-46.

Prior research has shown that requiring justification of judgments can result in differences in auditor judgments and decisions. In this study, the authors examine the impact of using three different justification memos: supporting, balanced, and component. Using a comprehensive control environment case based on an actual client that experienced fraud, they find that the type of justification memo can affect the judgments of auditors preparing the memos, as well as the judgments of auditors who review their work. Specifically, the results indicate that auditors using the

component memo thought that the firm's control environment was more likely to prevent fraud as compared to the supporting and balanced memo groups.

"An Examination of Factors Influencing Managers' and Auditors' Assessments of the Appropriateness of an Accounting Treatment and Earnings Management Intentions," by B. Vinciguerra and M. O'Reilly-Allen, *American Business Review* (Volume 22, 2004): 78-87.

This paper examines attributes associated with auditors' and managers' assessment of the appropriateness of an accounting treatment. The researchers presented a case to 54 auditors and 50 MBA students who served as a surrogate for management. For auditors, the presence of a review requirement and allowability under GAAP were significant factors in their perceptions of appropriateness of a warranty-related accounting treatment. Interestingly, auditors' assessments of the appropriateness of the accounting treatment decreased when their judgment was subject to review by an accounting consultation unit. MBA students' assessments were influenced by the allowability under GAAP and whether they perceived the treatment as fraudulent financial reporting or as an ordinary adjustment.

"Rough Sets Bankruptcy Prediction Models versus Auditor Signaling Rates," by T. McKee, *Journal of Forecasting* (Volume 22, 2004): 569-586.

The author tested the ability of rough sets theory to develop bankruptcy prediction models and compared the models' performance to that of auditors as measured by modified audit opinions. Using a matched-sample containing 146 bankrupt and 145 non-bankrupt U.S. public companies, the author applied rough sets theory to develop two bankruptcy prediction models. These models accurately classified companies 61 percent and 68 percent of the time, respectively. By comparison, auditors signaled going concern problems via opinion modification for only 54 percent of the bankrupt companies. However, when other audit opinion modifications were considered, the auditors' signaling rate for bankrupt companies climbed to 66 percent. The author concludes that rough sets theory does not outperform auditors' methodologies.

"Auditor Choice and the Cost of Debt Capital for Newly Public Firms," by J. A. Pittman and S. Fortin, *Journal of Accounting and Economics* (Volume 37, 2004): 113-136.

Building from evidence of a life cycle in the pattern of corporate financing, this paper examines the role of auditor choice on the cost of debt capital. Information asymmetry is likely greatest in a firm's early public years. The authors provide

evidence that choosing a Big 6 auditor and the retention of a Big 6 auditor result in reduced borrowing costs for younger firms. Further, the paper presents evidence that the effect on borrowing costs from retaining a Big 6 firm diminishes over time, presumably because of the decrease in information asymmetry.

"Does the Adoption of a Business Risk Audit Approach Change Internal Control Documentation and Testing Practices," by J. Bierstaker and A. Wright, *International Journal of Auditing* (Volume 8, 2004): 67-78.

The authors collected data from audit seniors both before and after a firm-wide change to a new business risk audit approach in 1997. The results suggest that, after the change, the auditors used narratives to document internal control processes and testing more often than before, while relying on other documentation formats less often than before. In addition, after changing the audit approach, auditors were more likely to use fewer documentation formats and to rely on a single format than prior to the change.

"Pricing and Supplier Concentration in the Private Client Segment of the Audit Market: Market Power or Competition?" by M. Willekens and C. Achmadi, *International Journal of Accounting* (Volume 38, 2003): 431-455.

The authors examined audit pricing in the private client segment of the Belgian audit market comparing 1989 to 1997 (post-mergers). Prior studies suggested that fee premiums are less likely to exist in the private client segment because of lower audit supplier concentration. However, the results show that a positive relationship existed between audit firms' market shares and their fees in this market segment for both years examined. In addition, the results suggest that price competition was greater in 1997 than 1989, as evidenced by a less significant relationship between market share and pricing, as well as smaller fee premiums on first year audits.

"Audit Fees and Market Segmentation – Further Evidence on How Client Size Matters Within the Context of Audit Fee Models," by E. Carson , N. Fargher, D. Simon, and M. Taylor, *International Journal of Auditing* (Volume 8, 2004): 79-91.

The researchers examined the audit fee premium related to the Big 6 brand in the small and large client segments of the audit market in Australia during the period form 1995-1999. The results suggest that Big 6 firms were able to charge a fee premium in the small client segment of the market, but not in the large client segment. Further, the results suggest that the relationship between the log of client size and the log of audit fees is non-linear. The authors observe that studies that fail

to control for the non-linearity of this relationship potentially are misspecified.

"Artificial Neural Networks in Analytical Review Procedures," by E. Koskivaan, *Managerial Auditing Journal* (Vol. 19, No. 2, 2004): 191-223.

This paper provides a literature review of artificial neural network (ANN) studies conducted in auditing. ANNs are adaptive tools for processing information—they can learn, remember, and compare complex patterns, even if the data are noisy and ambiguous. Because ANNs are data-driven, a priori assumptions about the distribution of data is not necessary, as they are for traditional statistical techniques such as regression analysis. The ANN studies cited in the article are categorized and discussed by topic, including material errors, management fraud, going concern decisions, internal control, risk assessment, audit fees, and financial distress problems. The author suggests that ANNs appear to have much potential in the area of analytical procedures.

"Auditor Reputation and the Insurance Hypothesis: The Information Content of Disclosures of Financial Distress of a Major Accounting Firm," by W. Hillison and C. Pacini, *Journal of Managerial Issues* (Vol. XVI, No. 1, Spring 2004): 65-86.

In this study, the authors investigate market reactions to client-firm stock prices arising from E&Y bankruptcy rumors in late November and early December 1990, as well as the market reaction to a full page ad placed in the Wall Street Journal (WSJ) by E&Y to mitigate the rumors. The results provide evidence that rumors of E&Y's bankruptcy are associated with negative risk-adjusted stock price reactions of its audit clients, and that smaller client-firms had greater negative price reactions than larger client-firms. The results also indicate that, rather than dispelling the bankruptcy rumors, E&Y's advertisement in the WSJ may have reinforced the rumors as the market showed significant negative returns following the advertisement.

"Going Concern Prediction Using Data Mining Techniques," by H. C. Koh, *Managerial Auditing Journal* (Vol. 19, No. 3, 2004): 462-476.

This study explores and compares logistic regression, neural networks, and decision trees in predicting a firm's going concern (GC) status. The author argues that data mining techniques may be able to predict / classify better than traditional statistical methods when complex non-linear and interactive relationships exist in the data; thus, the techniques potentially are useful for the construction of GC prediction models. Using a matched-pair design, the author develops predictive GC models using six financial ratios as the explanatory variables. While the decision tree

performed best, the logistic regression and neural network models also perform well, with classification accuracy above 95 percent. The author acknowledges that the overall classification accuracy rate is computed simplistically and that, in practice, it also is necessary to consider the misclassifications and their relative costs.

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THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Calls for Nominations and Papers

Call for Nominations Nominees for Election as Section Officers

The members of the Auditing Section will elect two officers in Fall 2004, the Vice President–Academic (President-Elect) and Treasurer. Those elected will begin serving their terms in August 2005. Please submit names of individuals you would like to nominate for these positions no later than July 1, 2004. The Nominations Committee will then select the slate for election from these nominations. In addition, the Bylaws require the Nominations Committee to automatically place on the ballot any person whose nomination is accompanied by a signed petition of no fewer than one hundred (100) members in good standing of the Section and a signed statement by the nominee of willingness to serve if elected. This petition should also be received by **July 1, 2004**. Please submit nominations and/or petitions to Jean C. Bedard, Chairperson, Nominations Committee, by mail, fax, or email:

Professor Jean C. Bedard
Northeastern University
404 Hayden Hall
Boston, MA 02115
Phone: (617) 373-8368
Fax: (617) 373-8814
Email: j.bedard@neu.edu

Call for Nominations Distinguished Service Award in Auditing

The Distinguished Service in Auditing Award Selection Committee is seeking nominations from the Section's membership for the award to be given at the Auditing Section Midyear Conference in January 2005. This award recognizes outstanding and sustained service to the profession or the Auditing Section. The distinguished careers of past recipients of the award (e.g., Andy Bailey, Robert Mautz, Robert Elliott, William Kinney, Dave Landsittel, and Dan Guy) represent the type of contribution to the profession that exemplifies this recognition. Nominations should be made or sent by **July 1, 2004** to:

Scott Showalter
KPMG LLP
Phone: (201) 505-5500
Email: dsshowalter@kpmg.com

Call for Nominations Innovation in Auditing and Assurance Education Award

The Innovation in Auditing and Assurance Education Award Selection Committee is seeking nominations from the Section's membership for the award to be given at the Auditing Section Midyear Conference in January 2005. The purpose of this award is to encourage innovation and improvement in auditing and assurance education. The award will recognize a significant activity, concept, or materials. The criteria used to judge the submissions include, but are not necessarily limited to: (1) innovation, (2) educational benefits, and (3) adaptability by other educational institutions or to other situations.

Nominations may include, for instance, a set of teaching materials, a creative instructional strategy, or an insightful teaching approach. The innovation should have been implemented so that evidence of its success can be evaluated. Award winners must be willing to share instructional materials with other members of the Section.

Individual faculty members or groups of faculty teaching or preparing materials to be used for auditing and/or assurance education are eligible to apply. People also may nominate another faculty member or group of faculty. At least one nominee must be a member of the Auditing Section. Nominations should be sent by **July 1, 2004** to:

Professor Jean C. Bedard
Northeastern University
404 Hayden Hall
Boston, MA 02115
Phone: (617) 373-8368
Fax: (617) 373-8814
Email: j.bedard@neu.edu

Call for Nominations

Notable Contributions to the Auditing Literature Award

The Auditing Section seeks submissions for the Notable Contributions to the Auditing Literature Award. The award will recognize a published work of exceptional merit that has made, or has the potential to make, a direct contribution to auditing or assurance research, education, and practice. To be eligible for submission, a work must have been published during the ten-year period ended December 31, 2003, and at least one of the authors of the published article, chapter, book, or monograph must be a current member of the Auditing Section. The Auditing Section's Notable Contributions to the Auditing Literature Award Committee will select the award recipient. The award will be presented at the 2005 Midyear Conference of the Auditing Section.

A work may be submitted either by the author or another individual with an interest in auditing research, education, or practice. Submissions must include five copies of (1) a nomination letter stating why the work is deserving of special recognition, and (2) the submitted work. Send submissions by **July 1, 2004** to:

Professor Linda McDaniel
University of Kentucky
Gatton College of Business and Economics
Von Allmen School of Accountancy

Lexington, KY 40506-0034

Phone: (859) 257-2018

Fax: (859) 257-3654

Email: tarcat@uky.edu

Call for Nominations Outstanding Auditing Educator Award

The Outstanding Auditing Educator Award Selection Committee is seeking nominations from the Section's membership for the award to be given at the Auditing Section Midyear Conference in January 2005. This award is presented annually to recognize outstanding contributions to auditing education. Prior recipients of this award include Dan Simunic, Andy Bailey, Ira Solomon, William Kinney, William Felix, Nick Dopuch, and Barry Cushing. Nominations should be sent by **July 1, 2004** to:

Professor Jean C. Bedard

Northeastern University

404 Hayden Hall

Boston, MA 02115

Phone: (617) 373-8368

Fax: (617) 373-8814

Email: j.bedard@neu.edu

Call for Nominations Outstanding Auditing Dissertation Award

The Auditing Section seeks nominations for its annual Outstanding Auditing Dissertation Award. The author of the dissertation judged to make the most outstanding contribution to auditing knowledge among those dissertations nominated for consideration, in addition to the recipient's dissertation chair, will receive the award. The assessment of what constitutes an outstanding contribution will be based upon, but not limited to, the following criteria:

- The timeliness and importance of the problem(s) addressed

- The creativity of the research
- The development of an appropriate theoretical framework
- The appropriateness of the research method and analysis
- The potential for publication in a scholarly journal
- The potential for the results to have an impact on the practice of auditing

Selection of the award winner will be made by the Section's Outstanding Dissertation in Auditing Committee. A dissertation can be nominated either by the author or one or more members of the dissertation committee. Nominations will be considered complete when the following materials have been submitted:

- A letter from the dissertation chairperson stating that the dissertation has been completed and accepted by the degree-granting institution between January 1, 2002 and December 31, 2003 (dissertations can be nominated more than once)
- Five copies of a nomination letter stating why the dissertation is deserving of special recognition
- An electronic copy of a paper from the dissertation that meets the criteria for papers submitted to *Auditing: A Journal of Practice & Theory* (refer to the latest issue for requirements related to length and other matters, e.g., submission of experimental instruments)
- An electronic copy of the entire dissertation

Please submit all materials by **July 1, 2004** to:

Professor Linda McDaniel
University of Kentucky
Gatton College of Business and Economics
Von Allmen School of Accountancy
Lexington, KY 40506-0034
Phone: (859) 257-2018
Fax: (859) 257-3654
Email: tarcat@uky.edu

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THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Calls for Papers and Volunteers Auditing Section 2005 Midyear Meeting

Meeting Announcement and Call for Papers

11th Annual Midyear Auditing Section Conference and 25th Anniversary Conference for *Auditing: A Journal of Practice & Theory*

The 11th Annual Midyear Auditing Section Conference and 25th Anniversary Conference for *Auditing: A Journal of Practice & Theory* will be held in New Orleans, LA on January 13–15, 2005. The annual midyear conference will consist of keynote, plenary, and concurrent sessions dealing with a wide variety of contemporary topics related to audit, attestation and assurance practices, education, and research. You are encouraged to contribute to the program through submissions of auditing/attestation/ assurance research and education papers, teaching cases, and special session proposals.

The midyear meeting will be preceded by a one-day conference celebrating the 25th anniversary of *Auditing: A Journal of Practice & Theory* on January 13, 2005. The anniversary conference will include sessions that examine past auditing research and will include research papers on current audit topics. There will be a celebratory dinner the evening of the conference.

The conferences will be held at the Astor Crowne Plaza (www.astorcrowneplaza.com). Located at the gateway to the French Quarter where Bourbon Street meets Canal Street, The Astor Crowne Plaza allows for quick access to both the excitement of Bourbon Street and nearby downtown attractions of Harrah's Casino, Aquarium of The Americas, Riverwalk Shopping Center, Morial Convention Center, N.O. Sports Arena, and the Superdome.

Submission Guidelines and Deadlines

25th Anniversary Conference

E-mail submissions of papers for the conference should be sent to Professor Bill Messier (bmessier@gsu.edu) as Word attachments. Research papers should follow the style guidelines of *Auditing: A Journal of Practice & Theory*. To preserve anonymity, e-mail the cover page and the remainder of the manuscript as separate files. For field surveys or experiments, also e-mail the research instrument, removing the identities of the authors. The submission fee is \$75.00, and it can be paid through the AAA website.

Submissions must be received by **June 30, 2004** to be considered for the program. Early submission is highly encouraged. Papers accepted for the conference will be published in a special supplement of the journal, provided that it meets the requirements of the normal editorial process. Papers not accepted for the 25th anniversary conference will be submitted automatically to the Midyear Conference unless the author requests otherwise.

Midyear Conference

E-mail submissions (auditing research and education papers, teaching cases, and special session proposals) to either Professors Billy Soo at billy.soo@bc.edu or Mark Peecher at peecher@uiuc.edu as Word attachments. Research papers should follow the style guidelines of *Auditing: A Journal of Practice & Theory*. To preserve anonymity, e-mail the cover page and the remainder of the manuscript as separate files. For field surveys or experiments, also e-mail the research instrument, removing the identities of the authors.

Submissions must be received by **September 1, 2004** to be considered for the program. Submissions are not eligible for consideration if they will have been: 1) published or accepted for publication by September 1, 2004, 2) presented at the 2004 AAA Annual Meeting, or 3) presented at more than one AAA regional meeting. Papers presented at the Research Forum of the AAA Annual Meeting are eligible for consideration. Papers accepted for presentation at the 2005 Midyear Auditing

Section Conference also may be submitted for presentation at the 2005 AAA Annual Meeting.

Early submission is highly encouraged. There is no fee for submissions to the midyear meeting only. Any questions should be addressed to the meeting co-chairs, Billy Soo and Mark Peecher at the e-mail addresses listed above.

[Volunteer as a Session Chair, Discussant, and/or Reviewer](#)

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11th ANNUAL MIDYEAR AUDITING SECTION CONFERENCE

**January 13-15, 2005
New Orleans, Louisiana**

Your help in planning and conducting the Section's 2005 Midyear Conference is needed. If you would like to volunteer your assistance in one or more of the following areas, please complete this form and hand it to a Steering Committee member or mail/fax it to the addresses below.

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____ E-mail _____

Reviewer: If you are willing to assist by reviewing one to three manuscripts, please indicate your areas of competence/interest.

Research Areas _____

Research Methods _____

Session Chair or Discussant: Please indicate if you are willing to assist in either of these capacities.

Session chair _____

Discussant _____

Special Sessions: Please provide ideas that you have for special CPE topics, panels, workshops, etc. If you know particular individual(s) who may be interested in the areas you recommend, please list their names. Use the back of this page for additional comments.

The Steering Committee deeply appreciates your input. Mail, fax, or e-mail this form to either co-chair below:

Billy S. Soo
Associate Professor
Department of Accounting
Carroll School of Management
Boston College
Chestnut Hill, MA 02467
billy.soo@bc.edu
Fax 617.552.6345

Mark E. Peecher
Associate Professor
College of Business
University of Illinois at Urbana-Champaign
1206 South Sixth Street
Champaign, IL 61820
peecher@uiuc.edu
Fax 217.244.0902



THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

2004 ABO Research Conference

October 15–16, 2004; Chicago, IL

Call for Papers

The 2004 ABO conference will be held October 15–16, 2004 in Chicago, IL at the Palmer House Hotel. Papers should be submitted by Friday **July 2, 2004**. Selection of conference papers will be announced by Friday August 20, 2004. Submitted papers should not have been accepted for publication at the time of the submission.

Authors may simultaneously submit their paper for consideration for publication in *Behavioral Research in Accounting* (with no additional *BRIA* submission fee), if desired. Please include a note to indicate whether the paper should be simultaneously submitted to *BRIA* for publication consideration. The paper will NOT be simultaneously submitted to *BRIA* unless the author specifically requests such a submission.

BRIA decision making and conference decision making, however, are independent processes. No separate conference issue of *BRIA* will be published.

All submissions should be made electronically—email submissions of papers for the conference should be sent to Professor Lynn Hannan (rhannan@gsu.edu) as Word attachments. Please indicate "ABO submission" as the subject of your email. Research papers should follow the style guidelines of *Behavioral Research in Accounting*. For field surveys or experiments, also email the research instrument, removing the identities of the authors.

You may direct any questions to Lynn Hannan (rhannan@gsu.edu) or Rich Houston (rhouston@cba.ua.edu).

Early submission is highly encouraged. The submission fee* is \$75.00—Please send a check made out to the American Accounting Association to:

Lynn Hannan
PO Box 4050
Georgia State University
Atlanta, GA 30302-4050

* When registering for the conference, submitters can deduct \$50 from the normal registration fee (limited to one deduction per paper and one deduction per person).

Watch the AAA and ABO websites for further details on the conference, including registration information.

ABO website: http://business.baylor.edu/Charles_Davis/abo/home.htm

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THE AUDITOR'S REPORT

AUDITING SECTION / AMERICAN ACCOUNTING ASSOCIATION

Call for Papers

16th Symposium on Auditing Research Office of Accounting Research University of Illinois at Urbana-Champaign October 7-9, 2004

The 16th University of Illinois Symposium on Auditing Research will be held on the Urbana-Champaign campus on October 7-9, 2004. The symposium will be funded by the KPMG LLP Foundation. Authors of papers employing rigorous research methods (including exploratory methods when appropriate) are invited to submit papers. The scope of the symposium is broad, encompassing all aspects of auditing and assurance in all of their phases.

The Office of Accounting Research of the University of Illinois will publish a monograph that contains a synopsis of each paper presented and discussants' remarks. The intent is that such publication will not preclude authors from submitting completed papers to scholarly journals. Authors should follow *The Accounting Review* format and submit three double-spaced copies of the papers to:

Associate Professor Mark E. Peecher
Deloitte & Touche Teaching Fellow
Sixteenth Symposium on Auditing Research
University of Illinois at Urbana-Champaign
Department of Accountancy
1206 S. Sixth Street
Champaign, IL 61820

Submission deadline: June 15, 2004.

A separate cover sheet should contain the name and address of the author to whom correspondence should be addressed. If applicable, it also should indicate other symposia or conferences at which the submitted paper has been or will be presented.

Authors will be notified during July as to whether submissions have been accepted for presentation at the symposium. Questions about the symposium should be directed to Mark E. Peecher at (217) 333-4542 or via email at peecher@uiuc.edu.

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