

International Symposium on Audit Research 22-23 June, 2006

Australia



SYMPOSIUM PROGRAMME

Day 1: Thursday, 22 June 2006

Time	Programme
8.00 – 8.30 am	REGISTRATION
8.30 – 8.45	OPENING COMMENTS Theodore Mock, <i>University of Southern California, USA</i> Ken Trotman, <i>University of New South Wales, Australia</i>
8.45 – 10.00	PLENARY Mark Peecher, <i>University of Illinois at Urbana-Champaign, USA</i> Chair: Ken Trotman, <i>University of New South Wales, Australia</i>
10.00 – 10.30	Morning Break
10.30 – 12.15	SESSION 1 – The Effect of Client Characteristics on the Negotiation Tactics of Auditors Richard Hatfield, <i>University of Alabama, USA</i> Christopher Agoglia, <i>Drexel University, USA</i> Maria Sanchez, <i>Rider University, USA</i> Assessing France's Joint Audit Requirement: Are Two Heads Better Than One? Jere Francis, <i>University of Missouri-Columbia, USA</i> Chrystelle Richard, <i>Universite Paris Dauphine, France</i> Ann Vanstraelen, <i>Universiteit Antwerpen, Belgium and Maastricht Universiteit, Netherlands</i>
12.15 – 1.15	Luncheon
1.15 – 3.00	SESSION 2 – A Longitudinal Comparison of Auditors' Response to Client Risk in the Sarbanes-Oxley Era Jean Bedard, <i>Bentley College, USA</i> Karla Johnstone, <i>University of Wisconsin, USA</i> Is Self-Regulated Peer Review Effective at Improving Audit Quality? Jeffrey Casterella, <i>University of Florida, USA</i> Kevan Jensen, <i>University of Florida, USA</i> Robert Knechel, <i>University of Auckland, New Zealand</i>

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Day 1 (Continued): Thursday, 22 June 2006

Time	Programme
3.00 – 3.30	Afternoon Break
3.30 – 4.45	PLENARY: Ian McPhee – Auditor General, Australian National Audit Office
5.00 – 6.00 pm	<p>Research Roundtable 1</p> <p>An Examination of Auditor Planning Judgments in a Complex AIS Environment: The Moderating Role of Auditor AIS Expertise Joseph Brazel, <i>North Carolina State University, USA</i> Christopher Agoglia, <i>Drexel University, USA</i></p> <p>Audit Litigation and Negligence: The Courtroom Connection Karen Van Peurse, <i>University of Waikato, New Zealand</i> Neil Harnisch, <i>University of Waikato, New Zealand</i></p> <p>Research Roundtable 2</p> <p>The Effects of Auditor Rotations and Client Pressure on Proposed Audit Adjustments Richard Hatfield, <i>University of Alabama, USA</i> Scott Jackson, <i>University of South Carolina, USA</i> Scott Vandervelde, <i>University of South Carolina, USA</i></p> <p>Audit Firm Tenure and Perceived Audit Quality Jeff Boone, <i>Louisiana State University, USA</i> Inder Khurana, <i>University of Missouri-Columbia, USA</i> K.K. Raman, <i>University of North Texas, USA</i></p> <p>The Association between Partnership Financial Integration and Risky Audit Client Portfolios David Hay, <i>University of Auckland, New Zealand</i> Rachel Baskerville-Morley, <i>Victoria University of Wellington, New Zealand</i> Travis Hui Qiu, <i>Victoria University of Wellington, New Zealand</i></p>
7.00 for 7.30 pm	Dinner

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Day 2: Friday, 23 June 2006

Time	Programme
8.45 – 10.15	<p>SESSION 3A – INTERNAL CONTROL</p> <p>Accruals Quality and Internal Control Over Financial Reporting Jeffrey Doyle, <i>University of Utah, USA</i> Weili Ge, <i>University of Michigan, USA</i> Sarah McVay, <i>New York University, USA</i></p> <p>Reported Internal Control Deficiencies and Earnings Control Jean Bedard, <i>Universite Laval, Canada</i></p>
8.45 – 10.15	<p>SESSION 3B – CORPORATE GOVERNANCE AND AUDIT JUDGMENT</p> <p>The Effects of the Structural Strength of the Board of Directors and Recurring Non-Audit Services on Independence Risk Colleen Hayes, <i>Edith Cowan University, Australia</i> Gary Monroe, <i>Australian National University, Australia</i></p> <p>Audit Judgments Using Belief Versus Probability Assessment Hironori Fukukawa, <i>Nagasaki University, Japan</i> Theodore Mock, <i>University of Southern California, USA, and Universiteit Maastricht, Netherlands</i></p>
10.15 – 10.45	Morning Break
10.45 – 12:00	<p>PLENARY: Mark DeFond, <i>University of Southern California, USA</i></p>
12.00 – 1.00 pm	Luncheon
1.00 – 2.30 pm	<p>SESSION 4A – FRAUD</p> <p>The Impact of Risk-Based Information Order and a Fraudulent Management Explanation on Analytical Procedure Judgments William Wright, <i>University of Illinois, USA, and University of Waterloo, Canada</i> Leslie Berger, <i>University of Waterloo, Canada</i></p> <p>What Can Non-Financial Measures Tell Us About the Likelihood of Fraud? Joseph Brazel, <i>North Carolina State University, USA</i> Keith Jones, <i>George Mason University, USA</i> Mark Zimbelman, <i>Brigham Young University, USA</i></p>

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Day 2 (Continued): Friday, 23 June 2006

<p>1.00 – 2.30 pm</p>	<p>SESSION 4B – AUDIT QUALITY</p> <p>Auditor Capacity Stress and Audit Quality: Market-Based Evidence from Andersen's Indictment</p> <p>Stephen Hansen, <i>The George Washington University, USA</i> Krishna Kumar, <i>The George Washington University, USA</i> Mary Sullivan, <i>The George Washington University, USA</i></p> <p>Earnings Management and the Pricing and Production of Audit Services</p> <p>Caren Schelleman, <i>Universiteit Maastricht, Netherlands</i> Robert Knechel, <i>University of Auckland, New Zealand</i></p>
<p>2.30 – 3.00 pm</p>	<p>Afternoon Break</p>
<p>3.00 – 4.30 pm</p>	<p>SESSION 5A – AUDIT ENVIRONMENT</p> <p>The Value of Internal Audit in Fraud Detection</p> <p>Paul Coram, <i>The University of Melbourne, Australia</i> Colin Ferguson, <i>The University of Melbourne, Australia</i> Robyn Moroney, <i>Monash University, Australia</i></p> <p>The Impact of Changes in the Reporting Environment, Client Characteristics, and Misstatement Type on the Disposition of Proposed Audit Adjustments</p> <p>Jennifer Joe, <i>Georgia State University, USA</i> Arnie Wright, <i>Boston College, USA</i> Sally Wright, <i>University of Massachusetts, Boston, USA</i></p>
<p>3.00 – 4.30 pm</p>	<p>SESSION 5B – GOING-CONCERN OPINIONS</p> <p>Threats to Auditor Independence: The Impact of Non-Audit Services, Tenure and Alumni Affiliations</p> <p>Ping Ye, <i>Fudan University, China</i> Elizabeth Carson, <i>University of New South Wales, Australia</i> Roger Simnett, <i>University of New South Wales, Australia</i></p> <p>Strategic Viability and Going-Concern Audit Opinions</p> <p>Liesbeth Bruynseels, <i>Katholieke Universiteit Leuven, Belgium</i> Marleen Willekens, <i>Katholieke Universiteit Leuven, Belgium</i></p>
<p>4.30 – 4.45</p>	<p>SESSION 6</p> <p>CLOSING: CONCLUDING COMMENTS</p> <p>Theodore Mock, <i>University of Southern California, USA</i> Juan Peng, <i>Shanghai Jiao Tong University,</i> Roger Simnett, <i>University of New South Wales, Australia</i></p>