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 Agoglia, 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 From Here?
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
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 AUDI 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 Emott, 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 Tecnologico 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
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 Pro
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: Evid
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 Cost*
Minlei Ye, University of Toronto
Ping Zhang, University of Toronto
**Discussant:** Denise Silva Ferreira Juvenal, Prefeitura Da Cidade Do Rio de Janeiro - Controla

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 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

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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.n asba.org](http://www.n asba.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.