



American Accounting Association

2010 Auditing Section Mid-Year Conference

January 14-16, 2010

The Westin San Diego Hotel | San Diego, California

| [Meeting Information](#) | [About the Conference](#) | [Hotel Information](#) | [Program](#) |
| [Doctoral Consortium](#) | [Doctoral Consortium Schedule](#) |
| [Excellence in Audit Education Workshop](#) |

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Preliminary Program

Thursday, January 14, 2010

7:00 am – 8:00 am **Breakfast**
8:00 am – 5:00 pm **Auditing Section Executive Committee Meeting**
7:30 am – 7:00 pm [Doctoral Consortium](#) - 8.0CH
12:30 pm – 5:15 pm [Auditing Workshop*](#) - 5.0CH
5:30 pm – 7:00 pm **Reception for Doctoral Consortium Attendees**
7:00 pm – 8:00 pm **Auditing Section Welcome Reception**

Friday, January 15, 2010

7:00 am – 5:00 pm **Registration**
7:00 am – 8:30 am **Breakfast**
8:30 am – 9:45 am **Welcome and Plenary Session**
Auditing–Advanced–1.5 CH

Christopher Cox, Past Chairman of the Securities and Exchange Commission (SEC) from 2005 to 2009. We anticipate a lively discussion as many significant events occurred during his tenure. Mr. Cox was a leader in the effort to integrate U.S. and overseas regulatory policies in this era of global capital markets. Prior to his appointment to the SEC, he served in the U.S. House of Representatives for the State of California. During his seventeen years in congress, he served in a leadership capacity on several committees with jurisdiction over U.S. capital markets, including the Energy and Commerce Committee, the Financial Services Committee, the Joint Economic Committee, and the Budget Committee. He also authored the Private Securities Litigation Reform Act. In 1994, President Clinton appointed Cox to the bipartisan commission on entitlement and tax reform.

9:45 am – 10:15 am **Break**

10:15 am – 11:45 am

Concurrent Sessions**Session 1: Center for Audit Quality Panel**

What Now? How Have Changes in Washington Impacted the Audit Profession?

Auditing – Advanced – 1.5 CH**Moderator:** Cindy Fornelli, *Executive Director, CAQ***Panelists:**Michele Hooper, *Vice Co-Chair, CAQ Governing Board, and Managing Partner, The Directors' Council*Bob Kueppers, *Deputy CEO, Deloitte*Randy Fletchall, *Americas Vice Chair - Assurance & Advisory Business Services Professional Practice & Risk Management, EY***Session 2: Regulatory impact on Auditing****Auditing – Advanced – 1.5 CH****Moderator:** Carol Dee, *University of Colorado - Denver***The Impact of Regulatory Scrutiny on the Resolution of Material Accounting**Bradley Pomeroy, *University of Illinois at Urbana - Champaign***Discussant:** Ann Gamble Backof, *University of Georgia***The Economics of Setting Auditing Standards**Minlei Ye, *University of Toronto*Dan Simunic, *University of British Columbia*Ralph Winter, *University of British Columbia***Discussant:** Robert Knechel, *University of Florida***Audit Partner Rotation: An Analysis of Benefits and Costs**Brian Daugherty, *University of Wisconsin – Milwaukee*Denise Dickins, *East Carolina University*Julia Higgs, *Florida Atlantic University***Discussant:** Kris Hoang, *University of Alberta***Session 3: Internal Control and Earnings****Auditing – Advanced – 1.5 CH****Moderator:** Chad Simon, *The University of Nevada, Las Vegas***The Effect of Internal Control Material Deficiencies on the Stewardship Role of Accounting Earnings**Kareen Brown, *University of Waterloo*Jee-Hae Lim, *University of Waterloo***Discussant:** Brad Lawson, *Texas A & M University***Audit Committee Characteristics and Auditor Dismissals following Internal Control Material Weaknesses**Ling Lei, *George Mason University*Jian Zhou, *SUNY at Binghamton & Nanyang Technological University***Discussant:** Nate Stephens, *Utah State University***Do Auditors Under-Assess the Severity of Internal Control Design Deficiencies?**Christopher J. Wolfe, *Texas A&M University*Michelle Chandler Diaz, *Texas A&M University*

Discussant: Chad Stefaniak, Oklahoma State University

Session 4: Audit Process and Negotiations

Auditing – Advanced – 1.5 CH

Moderator: Margaret Christ, University of Georgia

Auditor Process Accountability And Epistemic Motivation: Principles Versus Rules-Based Accounting Standards

Marietta Peytcheva, Lehigh University

Arnold Wright, Northeastern University

Discussant: Linda Quick, University of South Carolina

Effects of Earnings Forecasts and Heightened Professional Skepticism on the Outcomes of Client-Auditor Negotiation

Helen Brown-Liburd, Boston College

Jeffrey Cohen, Boston College

Greg Trompeter, University of Central Florida

Discussant: Rick Hatfield, University of Alabama

The Relative Effectiveness Of Persuasion Tactics In Auditor- Client Negotiations

Stephen Perreault, University of Massachusetts at Amherst

Thomas Kida, University of Massachusetts at Amherst

Discussant: Jason Smith, The University of Nevada, Las Vegas

12:00 pm – 1:15 pm

Lunch

Presentation of Distinguished Service Award and Outstanding Educator Award

1:45 pm – 3:00 pm

Business meeting

3:00 pm – 3:30 pm

Break

3:30 pm – 5:00 pm

Session 5: Green Assurance Panel

Assurance Of Sustainability And Greenhouse Gas Emissions

Disclosures: Policy Initiatives And Practice And Research Opportunities

Regulatory Ethics – Advanced; Auditing – Advanced – 1.5 CH

Moderator: Bill Kinney, *University of Texas at Austin, IAASB*

Panelists:

Brian Ballou, *Professor and Co-director, Center for Business Excellence, Farmer School of Business, Miami University*

Diana Hillier, *Partner, Global assurance standards, PricewaterhouseCoopers, London, current member of IAASB (and IAASB Deputy Chair after 1 January 2010)*

Roger Simnett, *Professor, School of Accounting, University of New South Wales, co-chair of task force developing standard on assurance of greenhouse gas statements for IAASB.*

Session 6: Auditor Specialization and Client-Auditor Alignments

Auditing – Advanced – 1.5 CH

Moderator: Monika Causholli, University of Kentucky

Auditor Specialization and the Cost of Debt

Yun Lou, London Business School

Florin Vasvari, London Business School

Discussant: Nancy Feng, Boston University

Auditor Choice and Debt Structure

Fengyun Wu, Baruch College

Steven Lustgarten, Baruch College

Discussant: Elizabeth Carson, University of New South Wales**Fair Value Measurements, Auditor Industry Expertise, and Audit Fees**

Michael Ettredge, University of Kansas

Han Yi, University of Oklahoma

Yang Xu, University of Kansas

Discussant: Stan Jenne, Utah Valley University**Session 7: Restatements and audits****Auditing – Advanced – 1.5 CH****Moderator:** Troy Hyatt, Boise State University**Managing Audits To Manage Earnings: The Impact Of Baiting Tactics On An Auditor's Ability To Uncover Earnings****Management Errors**

Benjamin Luippold, Georgia State University

Thomas Kida, University of Massachusetts at Amherst

David Piercey, University of Massachusetts at Amherst

James Smith, University of Massachusetts at Amherst

Discussant: Jeremy Griffin, University of Georgia**Contagion effect of restatements through common directorships**

Chih-Ying Chen, Singapore Management University

Beng Wee Goh, Singapore Management University

Discussant: Lori Holder-Webb, Western New England College**How differently do credit rating agencies react to companies' restatements after the SOX?**

Ling-Tai Lynette Chou, National Chengchi University

Ya-Fang Wang, Providence University

Discussant: Marcy Shepardson, University of Texas**Session 8: materiality and judgment****Auditing – Advanced – 1.5 CH****Moderator:** Sandra Shelton, DePaul University**The Materiality of Quantitatively Large Misstatements: Evidence from Staff Accounting Bulletin No. 108**

Thomas Omer, Texas A&M University

Marjorie Shelley, Texas A&M University

Anne Thompson, Texas A&M University

Discussant: Chris Hogan, Michigan State University**Auditors' And Managers' Incentives, Materiality Judgments, And The Resolution Of Financial Statement Misstatements**

Marsha Keune, University of Wisconsin

Karla Johnstone, University of Wisconsin

Discussant: Tamara Lambert, University of Massachusetts - Amherst**The Impact of Audit Risk and Qualitative Materiality Factors on Auditor Judgments**

Iris Stuart, Norwegian School of Economics and Business
Administration
Patricia Wellmeyer, California State University Fullerton
Discussant: Helen Brown-Liburd, Boston College

6:00 pm – 7:30 pm **Reception**

Saturday, January 16, 2010

7:30 am – 8:30 am

Breakfast & Research and Education Forum
Research and Education Roundtables
Auditing – Advanced – 1 CH

Table 1: Internal Control Remediation

**Corporate Governance Attributes and Remediation of
Internal Control Material Weaknesses Reported under SOX
Section 404**

Santanu Mitra, Wayne State University
Mahmud Hossain, University of Memphis

**Material Weaknesses Remediation and Earnings Quality: A
Detailed Examination**

Jean Bedard, Bentley University and University of New South
Wales
Rani Hoitash, Bentley University
Udi Hoitash, Northeastern University
Kim Westermann, Bentley University

**The Effect of Internal Control Weaknesses and their
Remediation on Audit Fees**

Susan Albring, Syracuse University
Matthew Keane, Providence College

Table 2: Internal Audit and internal Controls

**Evaluation of Internal Control Combinations: Biased
Judgments or Critical Thinking?**

Ralph Viator, Texas Tech University
Penelope Bagley, Texas Tech University

**The Effects of Internal Audit Role and Reporting
Relationships on Investor Perceptions of Disclosure
Credibility**

Travis Holt, University of Tennessee at Chattanooga

**Determinants of Going Concern Audit Opinions in Nonprofit
Organizations**

Nancy Feng, Boston University

Table 3: Non-Audit Services

**Further Evidence on Knowledge Spillover And The Joint
Determination Of Audit And Non-Audit Fees**

Gopal Krishnan, Lehigh University
Wei Yu, Lehigh University

The Effects Of Recurring And Nonrecurring Tax, Audit-

Related, and Other Nonaudit Services on Auditor Independence

Jeffrey Paterson, Florida State University
Adrian Valencia, Florida State University

Table 4: Audits in International Settings

Audit Profession Development in Emerging Market Countries and the Effects on Auditor Choice and Audit Quality

Paul Michas, University of Missouri – Columbia

Auditor Independence and The Going-Concern Decision: Some Uk Evidence Concerning Types I and II Audit Errors and Bargaining Power

Paul Barnes, Nottingham Business School
Hang Le, University of Sheffield

Table 5: Regulation

Does the Government Sector Need Legislation Similar to the Sarbanes-Oxley Act of 2002

Alan Reinstein, Wayne State University
Mohammad Abdolmohammadi, Bentley University
Cathleen Miller, Wayne State University

An Analysis of Firm Responses to PCAOB Inspection Reports

Carol Jessup, Southern Illinois University at Edwardsville
Tracy Flemming Young, Horace Mann Educators Corporation

Effects of Post-SOX Restatement Characteristics and Management Behavior on CEO/CFO Turnover

Ling-Tai Lynette Chou, National Chengchi University
Ya-Fang Wang, Providence University

Table 6: Fraud

An Examination of the Effects of Previous Whistleblowing Event Follow-Through on Intentions to Report Fraudulent Financial Reporting

Steven Kaplan, Arizona State University
Kurt Pany, Arizona State University
Janet Samuels, Arizona State University
Jian Zhang, San Jose State University

An Analysis of Financial Statement Fraud At The Audit Assertion Level

sabel Wang, The Australian National University
Renee Radich, Macquarie University
Neil Fargher, The Australian National University

Why Is Auditors' Responsibility Over-Attributed In Accounting Frauds?

Emna Ben Saad, HEC Paris
Cedric Lesage, HEC Paris

Table 7: Mentoring and Monitoring

Mentoring in organizations: a review of the literature with

specific applications to public accounting

Alan Reinstein, Wayne State University

Timothy Fogarty, Case Western Reserve University

David Sinason, Northern Illinois University

Audit Monitoring and Agency Risks: Not All Corporate Divestitures are Created Equal

Carolyn Callahan, University of Memphis

Gary Peters, University of Arkansas

Thomas Webb, Mississippi State University

The Incremental Effect of Perspective Taking on Auditor and Manager Performance beyond Experience and Knowledge

Marietta Peytcheva, Lehigh University

Ong-Ard Singtokul, Georgia Institute of Technology

Wei Yu, Lehigh University

Table 8: Independence and Audit Committee Expertise**An Examination of Perceptions of Auditor Independence and Financial Reporting Quality When Former Auditors Are Hired**

Brian Daugherty, University of Wisconsin – Milwaukee

Denise Dickins, East Carolina University

Richard Hatfield, University of Alabama

Client Importance and Audit Partner Reporting Decisions

Wuchun Chi, National Chengchi University

Edward Douthett, George Mason University

Ling Lei, George Mason University

Is There Less Earnings Management when There Are More Accounting Experts on the Audit Committee?

Ken Y. Chen, National Taiwan University

Gopal V. Krishnan, Lehigh University

Jian Zhou, Nanyang Technological University and SUNY at

Binghamton

Table 9: Auditor Choice / Specialization**The Informational Role of Target-Firm Auditors in Corporate Takeovers**

Yuan Xie, Fordham University

Han Yi, University of Oklahoma

Yinqi Zhang, American University

Auditor Industry Specialization and Firm Value: Evidence from Mergers and Acquisitions

Ho-Young Lee, Yonsei University

Vivek Mande, California State University, Fullerton

Jong Chool Park, Rensselaer Polytechnic University

8:30 am – 9:45 am

Plenary Session**Auditing – Advanced – 1.5 CH**

Dr. Arnold Schilder, the Chair of the International Auditing and Assurance Standards Board (IAASB) at New York. As Chair, Prof. Schilder leads the

IAASB in its initiatives in setting high quality auditing and assurance standards and facilitating the convergence of international and national standards. He is a past member of the Managing Board of the De Nederlandsche Bank NV (DNB) as Executive Director in charge of prudential supervision of financial institutions.

9:45 am – 10:15 am

Break

10:15 am – 11:45 am

Concurrent Sessions

Session 9: CPA Exam Panel:

The Auditing and Attestation Section of the CPA Examination

Auditing – Advanced – 1.5 CH

Moderator: Wayne Tervo, Murray State University

Panelists:

Marshall K. Pitman, *University of Texas at San Antonio*

James Pischel, *AICPA, Examinations Division*

Session 10: Audit Committee Compensation And Audit Fees

Auditing – Advanced – 1.5 CH

Moderator: Audrey Gramling, Kennesaw State University

Auction Theory and the Market for Audit Services:

Evidence that the Winner's Curse may contribute to Low Bidding Behavior

Jessen L. Hobson, *University of Illinois*

Mark J. Mellon, *Florida State University*

Douglas E. Stevens, *Florida State University*

Discussant: Ted Rodgers, *University of South Carolina*

Audit Fees of Foreign Firms Cross-Listed in the U.S.

Scott Bronson, *Michigan State University*

Aloke Ghosh, *Baruch College, City University of New York*

Chris Hogan, *Michigan State University*

Discussant: Neil Fargher, *Australian National University*

An Examination of the Influence of The PCAOB Inspection On Audit Committees' Hiring Decisions

Veena Looknanan-Brown, *Florida Atlantic University*

Discussant: Barbara Grein, *Drexel University*

Session 11: Auditor Fraud Detection and Skepticism

Auditing – Advanced – 1.5 CH

Moderator: Mark Zimbelman, *Brigham Young University*

Improving Fraud Detection: Do Auditors React Appropriately to Abnormal Inconsistencies between Financial and Nonfinancial Measures?

Joseph Brazel, *North Carolina State University*

Keith Jones, *George Mason University*

Douglas Prawitt, *Brigham Young University*

Discussant: Erin Hamilton, *University of South Carolina*

Fraud Detection and Financial Reporting and Audit Delay

Andrew Yim, *Tilburg School of Economics and Management*

Discussant: Evelyn Patterson, *University of Indiana - Purdue*

**Do Audit Actions Consistent with Increased Auditor
Scepticism Deter Potential Management Malfeasance?**

Qiu Chen, Queen's University

Khim Kelly, University of Waterloo

Steven Salterio, Queen's University

Discussant: Natalia Mintchik, University of Missouri – St. Louis

Session 12: Audit Committees: Restatements & Earnings Management

Auditing – Advanced – 1.5 CH

Moderator: Stacy Mastrolia, Bucknell University

Absence of Consequences Following Accounting

Restatements: Evidence from Audit Committee Members

Brian Carver, Clemson University

Discussant: Gary Peters, University of Arkansas

**The Association Between Audit Committee Industry
Expertise And Financial Restatements**

Jeffrey Cohen, Boston College

Udi Hoitash, Northeastern University

Ganesh Krishnamoorthy, Northeastern University

Arnie Wright, Northeastern University

Discussant: Susan Scholz, University of Kansas

Why Do Audit Committees Allow Earnings Management?

Jason MacGregor, Baylor University

Discussant: Jason Mathews, University of Georgia

12:00 pm – 1:15 pm

Lunch

Presentation of Notable Contributions to Literature Award, Doctoral
Dissertation, and Best Ph.D. Student Paper Award

1:30 pm – 3:00 pm

Concurrent Sessions

**Session 13: Internal Audit Panel – Research in Internal Auditing: Issues
and Opportunities**

Auditing – Advanced – 1.5 CH

Moderator: Larry E. Rittenberg, University of Wisconsin

Panelists:

Paul Sobel, *Vice President, Internal Auditing, Mirant Corporation*

Robert B. Hirth, *Executive Vice President, Global Internal Audit, Protiviti, Inc.*

Douglas F. Prawitt, *Brigham Young University*

Session 14: International perspective and Regulation

Auditing – Advanced – 1.5 CH

Moderator: Cathy Miller, Wayne State University

**Public Oversight and Audit Quality: Evidence from Public
Oversight of Audit Firms in the Netherlands**

Katrien Van de Poel, University of Antwerp

Martijn van Opijnen, Netherlands Authority for the Financial
Markets and Maastricht University

Steven Maijor, Netherlands Authority for the Financial Markets
and Maastricht University

Ann Vanstraelen, Maastricht University and University of Antwerp
Discussant: Kathleen Bentley, Texas A&M University

Cultural Dimension And Professionalism And Uniformity Of Internal Auditing Practice

Gerrit Sarens, Université Catholique de Louvain
 Mohammad Abdolmohammadi, Bentley University
Discussant: Maureen Mascha, Marquette University

International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications

Per Christen Tronnes, University of New South Wales
 Elizabeth Carson, University of New South Wales
 Roger Simnett, University of New South Wales
Discussant: Jaime Schmidt, University of Texas

Session 15: Audit Committees: Characteristics And Independence Auditing – Advanced – 1.5 CH

Moderator: Scott Bronson, Michigan State University

Perception of Auditor Independence, Audit Committee Characteristics, and Auditor Provision of Tax Services

Jean Bedard, École de compatibilité Université Laval
 Suzanne Paquette, École de compatibilité Université Laval
Discussant: Jason MacGregor, Baylor University

Does The Substance Versus Form Of Audit Committee Independence And Management Incentives Affect Auditor Judgments?

Jeffrey Cohen, Boston College
 Lisa Gaynor, University of South Florida
 Ganesh Krishnamoorthy, Northeastern University
 Arnie Wright, Northeastern University
Discussant: Brad Pomeroy, University of Illinois

The Effects of Audit Committee Compensation, Fairness, and Responsibility on the Resolution of Accounting Disagreements

James Bierstaker, Villanova University
 Jeffrey Cohen, Boston College
 Todd Dezoort, The University of Alabama
 Dana Hermanson, Kennesaw State University
Discussant: Yi-Jing Wu, Case Western University

Session 16: Audit Quality

Auditing – Advanced – 1.5 CH

Moderator: Jonathan Stanley, Auburn University

Self-Regulation: Experimental Evidence on Reputation and Peer Review

Jodi Bellovary, University of Wisconsin – Madison
 Brian Mayhew, University of Wisconsin – Madison
Discussant: Jon Grenier, University of Illinois

Characteristics of High-Performance Auditors

Constance McKnight, Arkansas Tech University
 William Wright, University of Illinois

Discussant: Han Yi, University of Oklahoma

The Effect of Early Career Experience on Auditors' Assessments of Error Explanations in Analytical Review

Alex Yen, Suffolk University

Discussant: Pennie Bagley, Texas Tech University

3:00 pm – 3:15 pm

Break

3:15 pm – 4:45 pm

Concurrent Sessions

Session 17: Auditor's Going Concern and Internal Control Opinions

Auditing – Advanced – 1.5 CH

Moderator: Joe Trainor, Florida Atlantic University

Does The Going Concern Audit Opinion Have A Stabilizing Effect On The Overall Stock Market?

Brad Tuttle, University of South Carolina

Scott Vandervelde, University of South Carolina

Discussant: Tina Carpenter, University of Georgia

User Perceptions and Misperceptions of the Unqualified Auditor's Report

Glen Gray, California State University, Northridge

Jerry Turner, The University of Memphis

Paul Coram, University of Melbourne

Theodore Mock, University of California, Riverside and University of Maastricht

Discussant: Allen Blay, Florida State University

Session 18: Control Environment / Fraud

Auditing – Advanced – 1.5 CH

Moderator: Ben Luippold, Georgia State University

Associating Control Environment Quality and Earnings Quality

James Hunton, Bentley University

Rani Hoitash, Bentley University

Jay Thibodeau, Bentley University

Discussant: Julia Higgs, Florida Atlantic University

Stock-Market Reaction, Determinants, and Timeliness of Privacy Breach Disclosures

Alastair Lawrence, Rotman School of Management, University of Toronto

Miguel Minutti-Meza, Rotman School of Management, University of Toronto

Dushyantkumar Vyas, Rotman School of Management, University of Toronto

Discussant: Linda Myers, University of Arkansas

Investigating the Effects of Post-Audit Review Salience on Auditor Judgments: A Comparative Analysis of Audit Planning Decisions Resulting From PCAOB Inspections and Internal Quality Reviews

Chad Stefaniak, Oklahoma State University

Richard Houston, The University of Alabama

Discussant: Julie Petherbridge, Mercer University

Session 19: Instructional Audit Cases

Auditing – Advanced – 1.5 CH

Moderator: Alan Reinstein, Wayne State University

Societe Generale: An instructional Case Focusing on International Accounting and Auditing Issues

Michael Knapp, University of Oklahoma

Carol Knapp, University of Oklahoma

Discussant: Lori Kopp, University of Lethbridge

Attesting Adios! Airways' XBRL Filings: A Case Study on Performing Agreed-upon Procedures

Roger Debrecey, University of Hawai'i at Mānoa

Stephanie Farewell, University of Arkansas at Little Rock

Discussant: James Long, Auburn University

Inducing Self-Efficacy for the Study of Auditing: An Instructional Exercise

Jason MacGregor, Baylor University

Discussant: Brian Daugherty, University of Wisconsin - Milwaukee

Session 20: Research Committee Panel: Research Opportunities in Fraud Prevention, Fraud Detection, and Working with Practitioners

Regulatory Ethics – Advanced; Auditing – Advanced – 1.5 CH

Moderator: Lori Holder-Webb, Western New England College

Panelists:

Mark Zimbelman, Selvoy J. Boyer Fellow and Associate Professor of Accountancy,

Brigham Young University

Tim Pearson, Professor, West Virginia University and Head of Institute of Fraud Prevention

Pam Murphy, Assistant Professor, Queen's University

* There is a \$30 registration charge for this Workshop, and there is a limit to the number of participants so pre-attendance registration will be required and limited.

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

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www.nasba.org

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