

**International Symposium
on Audit Research
Maastricht
June 24 and 25, 1996**



Presented by

University of Limburg
Faculty of Economics and Business Administration
Maastricht Accounting and Auditing Research Center

and

University of Southern California
School of Business Administration
Leventhal School of Accounting
Center for Accounting Research

Introduction

On June 24 and 25, 1996, the Maastricht Accounting and Auditing Research Center (MARC) of the University of Limburg and the Center for Accounting Research of the University of Southern California (USC) will organize the second annual International Symposium on Audit Research in Maastricht. MARC was the host of the Maastricht Audit Research Symposium (MARS) which has been held annually in Maastricht, The Netherlands, from 1991 to 1994. USC organized the annual USC Audit Judgment Symposium (AJS) from 1982 to 1994. In 1995, the Maastricht Audit Research Symposium and Audit Judgment Symposium merged into a single international symposium. This year we continue this cooperative venture. The 1996 International Symposium on Audit Research receives financial support from the KNAW (Royal Dutch Academy of Arts and Sciences) and METEOR (Maastricht Research School of Economics of Technology and Organizations)

Scope

The scope of the International Symposium on Audit Research is intended to be broad and to include papers and panels that deal with economic or behavioral aspects of auditing and utilize any of a broad range of research methodologies. Topics of interest specifically identified for the 1996 symposium include: audit quality research, liberalization of audit markets, basing audit research on a broader range of theoretical models, risk based audit planning, and causal reasoning within audit judgment.

Program

In response to the call for papers, more than 50 papers were submitted for presentation at the Symposium. The papers for the Symposium were selected by Theodore Mock and Robert Roussey of USC and by Willem Buijink, Steven Maijor, Roger Meuwissen and Luc Quadackers of the University of Limburg. From the submissions the committee has selected 14 papers covering a wide range of auditing topics. The Symposium will start with a plenary session on the liberalization of audit markets. The final program, which includes the names of all presenters and discussants, will be mailed to you together with the confirmation of registration. The papers selected for presentation at the Symposium are:

Registration

Please fill out the enclosed registration form and fax the completed form to: Ms. Els van Aernsbergen, MARC, University of Limburg, P.O. Box 616, 6200 MD Maastricht, The Netherlands, Fax +31 43 3258520. The fee for the conference is DFL 290.00 and covers all sessions, refreshments during breaks, luncheon, conference dinner, bus shuttle service between hotel and conference site, and copies of the papers. The information regarding hotel accommodation can be found on the registration form. Full payment of the conference registration fee and the hotel deposit (when applicable) must accompany the registration. You will receive a confirmation of your registration and hotel reservation. There will be no refund for cancellations. Early registration is strongly recommended as capacity is limited.

Traveling to Maastricht

Maastricht can be reached: (1) by plane, there are direct flights from Amsterdam-Schiphol and London (Stansted) to Maastricht; (2) by train, from the airports Amsterdam-Schiphol and Brussels-Zaventem; and (3) by shuttle bus from Brussels-Zaventem.

For further information, please contact:

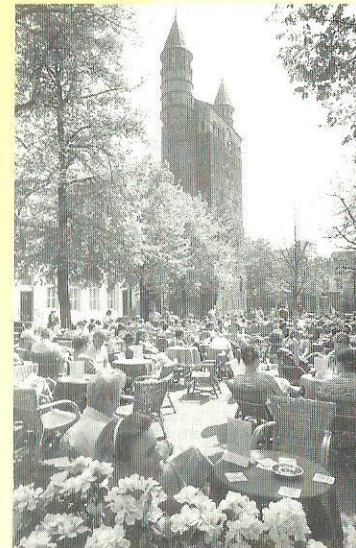
Ms. Juul Dovermann
Telephone +31 43 3883121, Fax +31 43 3256765
(for questions regarding accommodation)

Ms. Els van Aernsbergen
Telephone +31 43 3883719, Fax +31 43 3258520
(for questions regarding the conference)

Internet

General information on the Maastricht Accounting and Auditing Research Center (MARC) can be retrieved from the Internet. For this purpose MARC has initiated a World-Wide-Web (WWW) server. This server provides information on MARC and the accounting department of the University of Limburg. The homepage also provides links to other interesting sites in the accounting and auditing area, including a link to the Leventhal USC-School of Accounting site (the co-host of the conference). The address at which the MARC-server can be reached is: <http://www-marc.rulimburg.nl>

Information on the University of Limburg, Maastricht, can be found at the following Internet-address: <http://www.rulimburg.nl>



The city of Maastricht

Maastricht is one of the oldest cities in the Netherlands. It has a beautiful historic and intimate character and is situated at the Southernmost part of the Netherlands, close to the Belgian and German border. The University of Limburg homepage provides links to extensive touristic and cultural information on the Netherlands and the city of Maastricht.

Mandatory Rotation of Company Auditors: A Critical Examination

B. Arruñada - Universitat Pompeu Fabra, Barcelona
C. Paz-Ares - Universidad Autónoma, Madrid

Decision Processes Associated with Auditors' Evidential Planning Strategies

J.C. Bedard - Northeastern University
A.M. Wright - Boston College

An Empirical Investigation of the Relationship Between the Computerization of Accounting Systems and the Incidence and Size of Audit Differences

T. Bell - KPMG Peat Marwick
W.R. Knechel - University of Florida
J.L. Payne - Pittsburg State University
J.J. Willingham - University of Texas

Experimental Evidence of Differential Auditor Pricing and Reporting Strategies

M.J. Calegari - Georgia State University
J.W. Schatzberg - Middlesex University and the University of Arizona
G.R. Sevcik - University of Arizona

An Experimental Investigation of Multi-defendant Bargaining in Joint & Several and Proportionate Liability Regimes

N. Dopuch - Washington University
D.E. Ingberman - Washington University
R.R. King - Washington University

The Impact of Accountability and Locus of Control on Auditors' Processing of Nondiagnostic Evidence

M. Favere - National Institute of Development Administration, Bangkok

Do Accounting Accruals Lead to Auditor Reporting Conservatism?

J.R. Francis - University of Missouri-Columbia
J. Krishnan - Temple University

Auditor's Skill, Auditing Standards, Litigation, and Audit Quality

P. Frantz - London School of Economics and Political Science

Integrating Statistical and Non-Statistical Audit Evidence Using Belief Functions: The Case of Monetary Unit Sampling

P.R. Gillett - The University of Kansas

The Influence of Client and Partner Preferences on Audit Decisions: A Study of External Auditors' Reliance on Internal Auditors

A.A. Gramling - University of Illinois at Urbana-Champaign

A Comparison of the Expectations of Auditors in the United Kingdom, the United States, Japan and Spain

P. Moizer - University of Leeds
C. Humphrey - University of Sheffield
S. Turley - University of Manchester

The Effects of Inherent Risk and Management Representations on Hypothesis Generation

T.B.P. Ng - Nanyang Technological University
W. Green - University of New South Wales
R. Simnett - University of New South Wales

Tacit Managerial versus Technical Knowledge as Determinants of Audit Expertise in the Field

H-T. Tan - Nanyang Technological University
R. Libby - Cornell University

Auditor Litigation: Reputation and Auditor Switching Effects

F.S. Zhivov - The University of Melbourne
C. Jubb - The University of Melbourne
K.A. Houghton - The University of Melbourne