

INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH
25-26 June 1998

PROGRAM

Day 1 — Thursday 25 June, 1998

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| 8.00 - 8.30 a.m. | REGISTRATION |
| 8.30 - 8.45 a.m. | OPENING COMMENTS Chris Fell, Deputy Vice-Chancellor (Research and International), <i>UNSW</i> Theodore J Mock, <i>University of Southern California</i> |
| 8.45 - 10.15 a.m. | PLENARY <i>Strategic-Systems Auditing and the Conditionality of Audit Risk on Client Business Risk</i> Ira Solomon, <i>University of Illinois at Urbana-Champaign</i> Tim Bell, <i>KPMG Peat Marwick</i> <u>Moderator: Peter Roebuck (UNSW)</u> |
| 10.15 - 10.45 a.m. | Morning Break |
| 10.45 -12.15 noon | SESSION 1-PRACTICE ISSUES <i>An Examination of Factors Affecting Audit Practice Development</i> Jeffrey Cohen and Greg Trompeter, <i>Boston College</i> <u>Discussant: Greg Pound (AARF)</u> <i>Human Capital and Audit Firm Survival</i> Vera Bröcheler, Steven Maijor and Arjen van Witteloostuijn, <i>Maastricht University</i> <u>Discussant: Greg Pound (AARF)</u> |
| 12.15 - 1.30 p.m. | Luncheon |
| 1.30 - 2.45 p.m. | CONCURRENT SESSIONS SESSION 2A-AUDITOR ROTATION <i>An Experiment Investigation of Retention and Rotation Requirements</i> Nick Dopuch, Ronald King and Rachel Schwartz, <i>Washington University</i> <u>Discussant: Cameron Hooper (UNSW)</u> <i>Rotation of Audit Partners and Relationship with Audit Quality</i> Roger Simnett, <i>The University of New South Wales</i> Peter Carey, <i>Monash University</i> <u>Discussant: Michael Kend (University of Melbourne)</u> SESSION 2B-AUDITOR JUDGMENT <i>Effects of Decision Aid Orientation, Financial Health, and Client-Specific Experience on Identification and Documentation of Audit Evidence</i> Jean Bedard, <i>Northeastern University</i> , Lynford Graham Jr., <i>Rutgers University</i> <u>Discussant: Ken Trotman (UNSW)</u> <i>The Interdependence of Hypothesis Generation and Information Search in Diagnostic Reasoning</i> Stephen Asare and Arnold Wright, <i>Boston College</i> <u>Discussant: Wendy Green (UNSW)</u> |

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Day 1 — Thursday 25 June, 1998 (Cont'd)

2.45 - 3.15 p.m.

Afternoon Break

3.15 - 5.00 p.m.

CONCURRENT SESSIONS

SESSION 3A-AUDITOR JUDGMENT

The Impact of Hypothesis Set Size on the Time Efficiency and Accuracy of Analytical Review Judgments

Sudip Bhattacharjee, *Suffolk University*

Thomas Kida and Dennis Hanno, *University of Massachusetts at Amherst*

Discussant: Roger Gibson (UNSW)

Accountability Effects on Auditors' Performance: Influence of Knowledge, Problem-Solving Ability, and Task Complexity

Hun-Tong Tan and Alison Kao, *Nanyang Technological University*

Discussant: Noel Harding (UNSW)

The Effects of Counterexplanation and Audit Groups on Fraud Detection

Janne Chung and Gary Monroe, *Edith Cowan University*

Discussant: Premila Mahathevan (NTU)

SESSION 3B-PRICING ISSUES AND AUDIT FAILURE

Agency Costs and Audit Pricing: Evidence on Discretionary Accruals

Ferdinand Gul, Judy Tsui and Charles Chen, *City University of Hong Kong*

Discussant: Lynn Barkess (UNSW)

Determinants of External Audit Fees: The Importance of a Client's Internal Audit Department

William Felix Jr, *University of Arizona*

Audrey Gramling, *University of Illinois at Urbana-Champaign*

Mario Maletta, *Northeastern University*

Discussant: Allen Craswell (University of Sydney)

Bankruptcy, Auditor Switching and Audit Failure: Evidence from the UK 1987-94

Clive Lennox, *University of London*

Discussant: Grant Gay (Monash University)

6.30 - For 7.00 p.m.

Dinner

After Dinner Speaker:

Changes in Accounting Education: Boom or Bust for Accounting Research?

Michael Diamond, *University of Southern California and American Accounting Association President-elect*

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Day 2 — Friday 26 June, 1998

8.30 - 10.00 a.m.

PLENARY

Post Elliott: Developments in Assurance Services Outside USA

Stuart Alford, *Ernst & Young*, Current Chairperson, Australian Auditing Standards Board, and Joint Assurance Services Task Force
Roger Simnett and Ken Trotman (UNSW)
Steven Maijor (Maastricht University)

Moderator: Theodore J Mock (University of Southern California)

10.00 - 10.30 a.m.

Morning Break

10.30 -12.00 noon

SESSION 4-ASSURANCE

Voluntary Attestation in the Asset Management Industry: Its Influence on Users' Perceptions and Decisions

Neil Fargher, *University of Oregon*
Audrey Gramling, *University of Illinois at Urbana-Champaign*

Discussant: Michael Nugent (AARF)

A Decision Theoretic Approach to Web Trust Assurance Services Using Belief Functions

Rajendra Srivastava, *The University of Kansas*
Theodore Mock, *University of Southern California*

Discussant: Michael Nugent (AARF)

12.00 - 1.15 p.m.

Luncheon

1.15 - 3.00 p.m.

CONCURRENT SESSIONS

SESSION 5A-AUDITORS' LIABILITY

Negotiated Caps on Auditors' Liability: An Economic Analysis

Pascal Frantz, *The London School of Economics and Political Science*

Discussant: Michael DeMartinis (University of Melbourne)

An Analysis on the Economic Consequences of Proportionate Liability Rule

Derek Chan and Suil Pae, *Hong Kong University of Science and Technology*

Discussant: Willem Buijink (Maastricht University)

Financial Reporting and Auditing Under Alternative Damage Apportionment Rules

Stephen Hillegeist, *University of California at Berkeley*

Discussant: Barry Cushing (University of Utah)

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Day 2 — Friday 26 June, 1998 (Cont'd)

1.15 - 3.00 p.m.
(Cont'd)

SESSION 5B-AUDIT PLANNING AND CORPORATE

Analytical Procedures and Audit Planning Decisions

Steven Glover, *Brigham Young University*

James Jambalvo and Jane Kennedy, *University of Washington*

Discussant: Rajendra Srivastava (University of Kansas)

Risk, Strategy, and the Client Acceptance Decision

Karla Johnstone, *University of Wisconsin-Madison*

Discussant: Caroline Windsor (Griffith University)

Board Governance and Audit Firm Type

Mark Beasley, *North Carolina State University*

Kathy Petroni, *Michigan State University*

Discussant: Elizabeth Carson (UNSW)

3.00 - 3.30 p.m.

Afternoon Break

3.30 - 4.30 p.m.

Overview and Future Direction

Theodore Mock, *University of Southern California*
