

**INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH**  
24-25 June 1999  
Crown Plaza Redondo Beach & Marina Hotel

**Sponsored by**  
**Arthur Andersen and**  
**University of Southern California**  
**University Maastricht**  
**Nanyang Technological University**  
**University of New South Wales**

Registration Information ([imcclendon@sba2.usc.edu](mailto:imcclendon@sba2.usc.edu) )

**PROGRAM**  
( Updated 3/30/99 )

**Day 1 — Thursday 24 June, 1999**

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**8.00 - 8.30 a.m.**

**REGISTRATION**

**8.30 - 8.45 a.m.**

**WELCOME & OPENING COMMENTS**

Theodore J Mock, *University of Southern California*  
Dick Poladian, Managing Partner Pacific Southwest, Arthur Andersen  
Kenneth Merchant, Dean, Leventhal School of Accounting

**8.45 - 10.00**

**PLENARY**

*Perspectives on the future of the profession*

Robert K. Elliott *KPMG Peat Marwick*, Vice Chair of the  
AICPA and Chair, AICPA Strategic Planning Committee

**10.00 - 10.30**

**Morning Break**

**10.30 -11.00**

**SESSION 1A – AUDIT RISK**

*Risk Reduction and The Audit Review Process*

Vincent E. Owghoso, Bentley College  
William F. Messier Jr., Georgia State University  
John G. Lynch, Jr., Duke University

**11.00 –12.00**

**SESSION 1B- AUDIT RISK MODELS**

*The New Audit Risk Models – The Business Audit*

William L. Browning, Partner-in-Charge, Pacific Southwest  
Financial Markets, Arthur Andersen

## PROGRAM

Day 1 — Thursday 24 June, 1999 (Cont'd)

12.00 - 1.30 p.m.

Luncheon

1.30 – 3.00 p.m.

### CONCURRENT SESSIONS

#### SESSION 2A- CORPORATE GOVERNANCE

##### *Corporate Governance and The Audit Process: Beyond The Audit Committee*

Jeffrey Cohen, Ganesh Krishnamoorthy & Arnie Wright, Boston College

##### *Auditor Choice: The Role Of Interlocking Directorates*

Christine A. Jubb & Keith A. Houghton University of Melbourne

##### *Audit Committee Composition and Member Experience: An Agency Cost Analysis*

Mark Beasley, North Carolina State University  
Steven Salterio, University of Waterloo

#### SESSION 2B- AUDITOR PERFORMANCE

##### *The Effect Of Practical Problem-Solving Ability On Performance*

James Lloyd Bierstaker & Sally Wright, University of Massachusetts-Boston

##### *Audit Partners' Going Concern And Peer Evaluation Judgments*

Craig Emby and Alec Gelardi, Simon Fraser University  
D. Jordan Lowe, Virginia Polytechnic Institute

##### *The Impact Of Intelligent Decision Aids On Experienced And Novice Auditors*

Vicky Arnold and Steve G. Sutton, Texas Tech University  
Philip A. Collier, Defense Science and Technology Organisation Australia  
Stewart A. Leech, University of Tasmania

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**PROGRAM**

**Day 1 — Thursday 24 June, 1999 (Cont'd)**

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3.00 - 3.30 p.m. Afternoon Break

3.30 - 5.00 p.m.

**CONCURRENT SESSIONS**

**SESSION 3A-ANALYTICAL PROCEDURES**

*Using Genetic Programming To Obtain A Causal Model For Bankruptcy Prediction*

Thomas E. McKee, East Tennessee State  
Terje Lensberg, Norwegian School of Economics and Business Administration

*Substantive Audit Tests For Year 2000 Conversions*

Mark Nigrini, Southern Methodist University

**SESSION 3B- AUDIT RISK & INTERNAL CONTROL**

*Computer Controls: and Expert-Auditor Memory*

Ray McNamara and Ross Bloore, Bond University, Australia

*The Relation Between Risk Assessments, Sample Sizes And Error Detection*

Randal J. Elder, Indiana University  
Robert D. Allen, University of Utah

6.30 –

Reception and Dinner

*Knowledge Engineering – The Time Has Come*

Robert B. Hirth, Partner in Charge Business Process Risk Consulting, Pacific Region,  
Arthur Andersen

6.30 – and

Knowledge Space Demos ( location TBA)

Friday Morning

Christopher Burns, Knowledge Enterprises, Arthur Andersen

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**INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH**  
**24-25 June 1999**

**PROGRAM**

**Day 2 — Friday 25 June, 1999**

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**8.30 - 10.00 a.m.**

**SESSION 4A-AUDIT QUALITY**

***Disclosure Quality and Auditor Choice***

Kimberly A. Dunn, CUNY – Baruch College  
Brian W. Mayhew, Georgia State University  
Suzanne G. Morsfield, CUNY – Baruch College

***Industry Specialization By Audit Firms And Financial Reporting Quality***

Audrey A. Gramling, Wake Forest University  
Van E. Johnson, University of Illinois Urbana-Champaign  
Inder K. Khurana, University of Missouri-Columbia

**8.30 - 10.00 a.m.**

**SESSION 4B-AUDITOR LITIGATION & INDEPENDENCE**

***Improved Auditor Independence and Audit Market Concentration in China***

Mark L. DeFond, University of Southern California  
T. J. Wong, Hong Kong University of Science and Technology  
Shuhua Li, Shanghai University of Finance and Economics

***Human Capital and Legal Liability Reform in Audit Markets***

Chiawen Liu, Yuan Ze University; Chi-Wen Jevons Lee, Tulane University  
Taychang Wang, National Taiwan University

**10.00 - 10.30 a.m.**

**Morning Break**

**10.30 -12.00 noon**

**PLENARY**

***Ethics, Independence and Audit Quality: Global and U. S. Perspectives***

**Panel:**

Marilyn A. Pendergast, Chair of IFAC Ethics Committee, Urbach Kahn & Werlin, P.C.

Zoe-Vonna Palmrose, Member POB Panel on Audit Quality; University of Southern California

Robert Roussey, Chair International Audit Practices Committee; University of Southern California

**12.00 - 1.15 p.m.**

**Luncheon**

INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH  
24-25 June 1999

**PROGRAM**

Day 2 — Friday 25 June, 1999 (Cont'd)

1.15 – 2.15 p.m.

**CONCURRENT SESSIONS**

**SESSION 5A- ANALYTICAL PROCEDURES & AUDITOR JUDGMENT**

*A Protocol Study Of The Evaluation Of Multiple Hypotheses*

Raj Srivastava and Hai Lu, University of Kansas  
Arnold Wright, Boston College  
Theodore Mock, University of Southern California

*Developing Analytical Procedures Expertise*

Ed O'Donnell, Arizona State University

1.15 – 2.15p.m.

**SESSION 5B-AUDIT PLANNING AND CORPORATE**

*Audit Quality:Discretionary Accruals And Qualification Rates*

Sepi Roshan, KPMG and Christine A. Jubb, The University of Melbourne

*Auditor Going Concern Uncertainty Disclosure*

Ann VanStraelen, University of Antwerp

2.15 – 3.00 p.m.

**PLENARY-AUDIT & ASSURANCE RESEARCH – RELEVANCE, PUBLICATION  
ISSUES AND PROSPECTS**

*How Relevant is Current Audit Research?*

Thomas E. McKee, East Tennessee State University & Norwegian School of Economics  
and Business Administration

*Panel*

William Felix, University of Arizona  
Arnold Wright, Boston College  
Theodore Mock, University of Southern California

3:00 p.m.

**ISAR 2000**

**Steven Maijor, Maastricht University**

**Program Planning Committee:**

Mark DeFond, University of Southern California  
Steven Maijor, University Maastricht  
Theodore J. Mock (Chair), University of Southern California  
Robert Roussey, University of Southern California  
Roger Simnett, University of New South Wales  
Hun Tong Tan, Nanyang Technological University  
Ken Trotman, University of New South Wales

## **Registration Information**

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### **To Register:**

Please fill out a registration form for each registrant. The fee for the two-day conference is US\$200.00. This registration fee covers all sessions, coffee breaks, luncheons, banquet and conference materials. Full payment of the conference registration fee must accompany each registration. Early registration is strongly recommended as capacity is limited. Hotel accommodations and other meals are not included.

### **Refunds:**

Full refunds will be made after the conference on written requests received by Tuesday, June 1, 1999. NO REFUNDS WILL BE MADE ON REQUESTS RECEIVED AFTER JUNE 1, 1999.

### **Continuing Professional Education Credit:**

This program is designed to QUALIFY FOR CPE CREDIT. Registrants wanting to receive a letter must submit a completed CPE credit form available at the conference.

### **Meeting Site and Hotel Accommodations:**

The conference will be held on Thursday, June 24 and Friday June 25, 1999 at The Crowne Plaza Redondo Beach & Marina Hotel, 300 North Harbor Drive, Redondo Beach, CA 90277. For priority reservations at a special discounted rate of \$114.00, plus tax, single or double occupancy, please contact the Crowne Plaza Hotel reservation department directly (310) 318-8888. To receive this special discounted rate, you must mention that you are attending the USC International Symposium on Audit Research. This rate is applicable three days prior and three days after the conference and is in effect until May 24, 1999, after which time the hotel will accept reservations on a space available basis at the conference rate. If you need further information, call (213) 740-4845 or Facsimile (213) 747-2815.

# 1999 International Symposium on Audit Research (ISAR)

## Registration Form

Please register me for the 1999 International Symposium on Audit Research (ISAR) to be held on June 24 and 25, 1999 at the Crowne Plaza Redondo Beach & Marina Hotel. I understand that the conference fee of US\$200 covers all sessions, coffee breaks, conference materials, luncheons, the reception, and the banquet. I understand that the hotel accommodation, transportation, and other meals are not included.

Please type or print clearly

Name: \_\_\_\_\_

Company/ University Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ Country: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax Number: \_\_\_\_\_

E-Mail: \_\_\_\_\_

*I plan to attend (please check):*

- Thursday, June 24, 1999 **Luncheon**
- Thursday, June 24, 1999 **Reception and Banquet**
- Friday, June 25, 1999 **Luncheon**
- Vegetarian Meal Preferred

*If you are paying by Visa or MasterCard, you can facsimile your registration to (213) 747-2815*

Check Enclosed  Charge to my: Visa  MasterCard

Card Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Authorizing Signature: \_\_\_\_\_

*Make check payable to the University of Southern California and mail with registration form to:*  
**Ingrid McClendon, Conference Coordinator**  
International Symposium on Audit Research  
Leventhal School of Accounting, Room 121C  
University of Southern California  
Los Angeles, CA 90089-1421 Telephone (213) 740-4845

- Registration forms must be accompanied with payment. If paying by credit card, you may fax registration with your authorizing signature.
- Special hotel rates have been negotiated at the Crowne Plaza Redondo Beach & Marina Hotel for all conference delegates. Please make your bookings directly with the hotel.