

INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH (ISAR)

ON 7 AND 8 JULY, 2000, IN MAASTRICHT, THE NETHERLANDS

Co-sponsored by:

The auditing section of the American Accounting Association

Financial support is provided by the two Dutch professional bodies of accountants:

Royal NIVRA and NOvAA

INTRODUCTION

The sixth annual International Symposium on Audit Research (ISAR) will be hosted by the Maastricht Accounting and Auditing Research and Education Center (MARC) of the University Maastricht and will be held on July 7 and 8, 2000. ISAR has been formed from a merger of two previous audit research symposia: the University of Southern California Audit Judgment Symposium and the Maastricht Audit Research Symposium. Starting in 1997, an international consortium of universities began taking turns co-hosting ISAR. These universities are the University of Southern California, University Maastricht, Nanyang Technological University, and the University of New South Wales.

PROGRAM

The academic program starts on Friday morning, July 7, at 8.45 am, and will continue until Saturday afternoon, July 8. It will include plenary as well as concurrent sessions.

An early bird reception will be held from 5.00 pm until 7.00 pm on Thursday, July 6, in the 'Spaans Gouvernement' at the Vrijthof. On Friday evening, July 7, there will be a conference dinner in 'Château Neercanne'.

Thursday, July 6

Early Bird Reception in the 'Spaans Gouvernement' at the Vrijthof

Friday, July 7

Morning

Registration

Opening and Words of Welcome

Steven Maijor - University Maastricht

Ted Mock - University of Southern California

Plenary Session: Auditor Independence Chaired by Robert Roussey - University of Southern California

Michel Prada - Président Commission des Opérations de Bourse, France, and Member of the Executive Committee of IOSCO

The Relationship of Audit Failures and Mandatory Auditor Rotation: Explanatory Models and Empirical Evidence

Jeff Casterella - University of Auckland
Robert Knechel - University of Florida
Paul Walker - University of Virginia

The Impact of Electronic Commerce Assurance on Financial Analysts' Earnings Forecasts and Stock Price Estimates

James Hunton - University of South Florida
Tanya Benford - University of South Florida
Vicky Arnold - Texas Tech University
Steve Sutton - Texas Tech University

Afternoon

Plenary Session: Internal Control

Mark Armour - CFO Reed Elsevier
Bill Kinney - University of Texas at Austin
Arnold Schilder - Executive Director De Nederlandsche Bank & University of Amsterdam

Assurance Services and the Repeal of Glass-Steagall: The Impact of Commercial Bank Underwriting on IPO Assurance Fees

Neil Fargher - University of New South Wales
Paige Fields - Texas A&M University
Michael Wilkins - Texas A&M University

Plenary session: Assurance on Sustainability

Tom Delfgaw - Vice President Sustainable Development Shell International
Philip Wallage - Director KPMG & University of Amsterdam

Evening

Dinner in Château Neercanne

Saturday, July 8

Morning

The Role of Competitive Bidding in the Market for Initial Attest Engagements

Jean Bedard - Northeastern University
Michael Ettredge - University of Kansas
Karla Johnstone - University of Kansas

The Effects of Alternative Justification Techniques on the Judgment Accuracy of Audit Reviewees and Reviewers

Christopher Agoglia - Drexel University
Thomas Kida - University of Massachusetts
Dennis Hanno - University of Massachusetts

CONCURRENT SESSION I

An Experimental Markets Investigation of Auditor Independence and Pricing: The Joint Effect of Economic Incentives and Moral Reasoning

Jeffrey Schatzberg - University of Arizona
Galen Sevcik - Georgia State University
Brian Shapiro - University of Minnesota
Linda Thorne - York University

Segun Wallace - King Fahd University

A Strategic Analysis: The Effects of SAS No. 82 on Auditee and Auditor Decisions

Nahnhee Choi - Fordham University
Edward Blocher - University of South Carolina
Romesh Saigal - University of Michigan

CONCURRENT SESSION II

Working Paper Review as an Interpersonal Process: Persuasion Processes, Review Focus and Reviewer Style

Michael Gibbins - University of Alberta
Ken Trotman - University of New South Wales

The Effect of Audit Structure and Task Complexity on Auditors' Performance

Iris Stuart - Nanyang Technological University

Afternoon

CONCURRENT SESSION I

Insights into Selection-Socialization in the Audit Profession: An Examination of the Moral Reasoning of Public Accountants in The United States of America and Canada

Linda Thorne - York University
Dawn Massey - Fairfield University
Michel Magnan - Ecole des HEC, Montreal

Deviant Organizational Culture and Fraudulent Financial Reporting

Paul Dunn - Brock University

Improving Juror Evaluations of Auditors in Negligence Cases

Kathryn Kadous - University of Washington

CONCURRENT SESSION II

Human Capital and Mobility in the Accounting Labor Market

Roger Meuwissen - University Maastricht
Steven Maijoor - University Maastricht
Jere Francis - University of Missouri-Columbia

The Role of Alumni in the Theory of the Accountancy Firm and Evidence from Audit Fees

Ilias Basioudis - Warwick Business School
Anthony Steele - University of Warwick

Voluntary Demand for Internal and External Auditing by Family Business

Peter Carey - Monash University
Roger Simnett - University of New South Wales
George Tanewski - Monash University

Closing Remarks, ISAR 2001 Singapore

VENUE AND HOTEL ACCOMMODATION

The symposium will be held in the five-star Hotel Maastricht Crowne Plaza. This hotel is along the river Maas in the center of the city. Accommodation for participants is also reserved in the four-star Hotel

Beaumont close the the symposium venue. At both hotels we have arrangements for special symposium rates. Reservations are to be made via the ISAR 2000 Registration Form. No deposit is required for the hotel accommodation but reservations must be guaranteed by credit card. The total payment for your accommodation must be paid direct to the hotel. Space is limited at each hotel, so make your reservations early to ensure your preferred hotel. Hotel reservations and hotel rates are guaranteed only through May 31, 2000.

REGISTRATION

Participants can register for ISAR 2000 by completing the Registration Form which is attached to our ISAR 2000 website: **<http://www-fdewb.unimaas.nl/marc/isar2000>**. Please fax the completed Registration Form before May 31, 2000 to:

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FURTHER INFORMATION

Further information can be found at the ISAR 2000 website: **<http://www-fdewb.unimaas.nl/marc/isar2000>**.

If you have any questions about your registration, please contact Els van Aernsbergen at e.vanaernsbergen@marc.unimaas.nl.