

**INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH (ISAR)
Singapore: 28 and 29 June 2001**

PROGRAMME

Day 1: Thursday, 28 June 2001

8.30 a.m. – 8.45 a.m.	Official Opening
8.45 a.m. – 10.15 a.m.	PLENARY SESSION – DEVELOPING AUDITING STANDARDS: IMPROVING THE EXTERNAL AUDIT George Fritz, <i>PwC, USA</i> Jim Sylph, <i>IFAC</i> <u>Chairperson and discussant:</u> Mike Diamond, <i>University of Southern California</i>
10.15 a.m. – 10.45 a.m.	Morning Break
10.45 a.m. – 12.15 p.m.	PLENARY SESSION – AUDITOR INDEPENDENCE AND AUDIT QUALITY Non-audit Services and Auditor Independence Nicholas Dopuch, <i>Washington University</i> <u>Discussant:</u> Ananda Ganguly, <i>University of Illinois</i> An Archival Study of Audit Fraud Risk Assessments following the Issuance of SAS No 82 Theodore J Mock, <i>University of Southern California & University Maastricht</i> Jerry L Turner, <i>University of Memphis</i> <u>Discussant:</u> Jean C Bedard, <i>Northeastern University</i>
12.15 p.m.– 1.30 p.m.	Luncheon
1.30 p.m.– 2.30 p.m.	PLENARY SESSION – CORPORATE GOVERNANCE The Role of Audit in Strengthening Corporate Governance: The Chinese Experience Li Yong, <i>Assistant Minister in the Government of the Peoples' Republic of China and Secretary-General of the Chinese Institute of CPAs</i> <u>Discussant:</u> Robert Roussey, <i>University of Southern California</i>
2.30 p.m.– 3.15 p.m.	Do External Auditors Perform a Corporate Governance Role in Emerging Markets? Evidence from East Asia Joseph P H Fan, <i>Hong Kong University of Science & Technology</i> T J Wong, <i>Hong Kong University of Science & Technology</i> <u>Discussant:</u> Robert Roussey, <i>University of Southern California</i>
3.15 p.m.– 3.45 p.m.	Afternoon Break

3.45 p.m.- 5.45 p.m

PARALLEL SESSION 1A – AUDIT QUALITY

Auditor Conservatism and Audit Quality: Evidence from Australian IPO Earnings Forecasts

Philip J Lee, *University of Sydney*

Sarah J Taylor, *University of Technology, Sydney*

Stephen L Taylor, *University of Technology, Sydney*

Discussant: Steven J Maijoor, *Maastricht University*

Differences in Conservatism between Big Eight and non-Big Eight Auditors

Sudipta Basu, *Baruch College*

LeeSeok Hwang, *Baruch College*

Ching-Lih Jan, *California State University*

Discussant: Steven J Maijoor, *Maastricht University*

Resource Allocation and Efficiency in Public Sector Audits

Kar Ming Chong, *University of New South Wales*

Colin Dolley, *Edith Cowan University*

Keith A Houghton, *University of Melbourne*

Gary Monroe, *Edith Cowan University*

Discussant: Divesh S Sharma, *Nanyang Technological University*

PARALLEL SESSION 1B – AUDIT JUDGEMENT

The Joint Effects of Decision Aid Utilization and Credibility on Jurors' Evaluations of Auditor Responsibility and Damages in an Audit Liability Setting

D Jordan Lowe, *University of Nevada*

Philip M J Reckers, *Arizona State University*

Stacey M Whitecotton, *Arizona State University*

Discussant: Clifton Brown, *University of Illinois*

Task Dependencies in the Audit Process

William L Felix, Jr, *University of Arizona*

Brian Shapiro, *University of Minnesota*

William Waller, *University of Arizona*

Discussant: Clifton Brown, *University of Illinois*

Coping with Identified Budgetary Time Constraints: Auditors' Industry Specialization and Risk Assessments

Kin-Yew Low, *Nanyang Technological University*

Discussant: Ken Trotman, *University of New South Wales*

7.00 p.m. – 10.00 p.m.

Dinner

Day 2: Friday, 29 June 2001

8.30 a.m. – 10.00 a.m.	Electronic Commerce and Continuous Auditing Glen Gray, <i>California State University</i> Skip White, <i>University of Delaware</i> Miklos Vasarhelyi, <i>Rutgers University</i> Bruno Tesniere, <i>PwC, Europe</i> <u>Chairman and discussant</u> : Roger Debreceny, <i>Nanyang Technological University</i>
10.00 a.m. – 10.30 a.m.	Morning Break
10.30 a.m.– 11.50 a.m.	PARALLEL SESSION 2A – AUDIT AND EARNINGS MANAGEMENT Audit Quality, Public Ownership and Firms' Discretionary Accruals Management Heidi Vander Bauwhede, <i>Catholic University of Leuven</i> Marleen Willekens, <i>Catholic University of Leuven</i> Ann Gaeremynck, <i>Catholic University of Leuven</i> <u>Discussant</u> : Thomas C Omer, <i>University of Illinois</i> Non-audit Services, Auditor Independence and Earnings Management Pelham Gore, <i>Lancaster University</i> Peter F Pope, <i>Lancaster University</i> Ashni K Singh, <i>Lancaster University</i> <u>Discussant</u> : Thomas C Omer, <i>University of Illinois</i> PARALLEL SESSION 2B – ASSURANCE SERVICES AND CLIENT ACCEPTANCE Differential Use of Information by Financial Analysts for New Economy Versus Traditional Economy Companies: Implications for Assurance Providers Mohammad Abdolmohammadi, <i>Bentley College</i> Roger Simnett, <i>University of New South Wales</i> Jay Thibodeau, <i>Bentley College</i> Arnold Wright, <i>Boston College</i> <u>Discussant</u> : Marjorie K Shelley, <i>University of Illinois</i> Risk Evaluation and Risk Adaptation in Client Acceptance Decisions Karla M Johnstone, <i>University of Wisconsin – Madison</i> Jean C Bedard, <i>Northeastern University</i> <u>Discussant</u> : Marjorie K Shelley, <i>University of Illinois</i>
11.50 a.m. – 1.00 p.m.	Perspectives on Future Research Opportunities in Auditing Michael Gibbins, <i>University of Alberta</i> Ira Solomon, <i>University of Illinois</i>
1.00 p.m. – 1.15 p.m.	Official Closing
3.00 p.m. – 5.00 p.m.	Site Visit to major corporation or visit to NTU