

1-2 July 2002

CROWNE PLAZA COOGEE BEACH
242 Arden Street
Coogee Beach
Sydney, NSW 2034
Australia

Presented by

E
NEW SOUTH WALES

Australia
Sydney

International Symposium on Audit Research

8.30—10.00

PLENARY

**Review of IAPC Sponsored Moderate Assurance Project
and Impact on Standard Setting**

Steven Maijoor, *Maastricht University*

Roger Simnett, *University of New South Wales*

10.00—10.30

MORNING BREAK

10.30—12.00

SESSION 4: FRAUD AND GLOBAL ISSUES

**The impact of risk checklists and a standard audit program
on the planning of fraud detection procedures**

Steven Asare, *University of Florida*

Arnold Wright, *Boston College*

**Investor protection laws, accounting and auditing
around the world**

Jere Francis, Inder Khurana & Raynolde Pereira,

University of Missouri-Columbia

12.00—1.00

LUNCHEON

CONCURRENT SESSIONS

1.00—2.30

SESSION 5A: AUDIT TEAMS AND CLIENT

**Auditor negotiations: An examination of the efficacy of
intervention methods**

Ken Trotman, *University of New South Wales*

Arnold Wright, *Boston College*

Sally Wright, *University of Massachusetts Boston*

**Determinants of the perceived quality of audit
teams' judgments**

Mark Peecher, *University of Illinois at Urbana-Champaign*

Jay Rich, *University of Connecticut*

Richard Tubbs, *University of Iowa*

CONCURRENT SESSIONS

SESSION 5B: AUDIT MODELLING

**Risk assessment and planning for fraud detection: A
simultaneous-move game**

Nanhee Choi, *Nanyang Technological University*

A conceptual framework for audit planning and evaluation given the potential for fraud

Raj Srivastava, *University of Kansas*

Theodore Mock, *University of Southern California*

Jerry Turner, *The University of Memphis*

2.30—3.00

AFTERNOON BREAK

3.00—4.00

SESSION 6: PLENARY

Auditing and Earnings Management Research: Current and Future Research Directions

Mark Nelson, *Cornell University*

4.00—4.30

SESSION 7: CLOSING

Discussion on Auditing: A Journal of Practice and Theory

William Messier, *Georgia State University*

Concluding Comments

Theodore Mock, *University of Southern California*

Ken Trotman, *University of New South Wales*

DAY 2: TUESDAY 2, JULY 2002

HOSTED BY

School of Accounting

and

Centre of Accounting and

Assurance Research

The University of New South Wales

Registration Details

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**INTERNATIONAL SYMPOSIUM ON
AUDIT RESEARCH**

DAY 1: MONDAY 1 JULY, 2002

8.00—8.30

REGISTRATION

8.30—9.00

**OPENING COMMENTS & REVIEW OF ISAR
OVER THE LAST 10 YEARS**

Theodore Mock, *University of Southern California*

Ken Trotman, *University of New South Wales*

9.00—10.30

PLENARY

**New Audit Methodologies: Recent Developments in
International Standards Setting**

Kay Tatum, *University of Miami*

10.30—11.00

MORNING BREAK

11.00—12.30

**SESSION 1: NON-AUDIT SERVICE FEES AND
AUDITOR INDEPENDENCE**

Do non-audit service fees impair auditor independence?

Evidence from going concern audit opinions

Mark DeFond, *University of Southern California*

K Raghunandan, *Texas A&M International University*

K R Subramanyam, *University of Southern California*

Non-audit services and earnings conservatism: Is auditor independence impaired?

Caitlin Ruddock, Sarah Taylor & Stephen Taylor

University of Technology, Sydney

12.30—1.30

LUNCHEON

CONCURRENT SESSIONS

1.30—2.45

SESSION 2A: INTERNAL AUDIT AND CONTROL

The influence of non-audit service revenues and client pressure on external auditor's decision to rely on internal audit

William Felix, *University of Arizona*

Audrey Gramling, *Georgia State University*

Mario Maletta, *Northeastern University*

Evidence on the associations among elements of control and external assurance

David Hay, *University of Auckland*

Robert Knechel, *University of Florida*

SESSION 2B: EARNINGS QUALITY AND GOVERNANCE MECHANISMS

Earnings management: The effects of national audit environment, audit quality and international capital markets

Steven Maijor & Ann Vanstraelen, *Maastricht University*

Earnings quality and the role of stakeholder monitoring and governance mechanisms in privately held firms

Heidi VanderBauwhede & Marleen Willekens

Catholic University of Leuven

2.45—3.15

AFTERNOON BREAK

CONCURRENT SESSIONS

3.15—5.00

SESSION 3A: AUDIT TECHNOLOGY AND QUALITY

Differences in financial statement and compliance audit assessments between brand name and non-brand name auditors

Stefanie Tate, *University of New Hampshire*

CONCURRENT SESSIONS

SESSION 3A: AUDIT TECHNOLOGY AND QUALITY (CONTINUED)

Electronic vs face-to-face review: The effect of alternative forms of review on audit preparer performance and accountability perceptions

Joseph Brazel & Christopher Agoglia, *Drexel University*

Richard Hatfield, *University of Texas at San Antonio*

The roles of task and technical knowledge in acceptance of information technology among preparers and reviewers of audit workpapers

Jean Bedard & Cynthia Jackson, *Northeastern University*

Michael Ettredge, *University of Kansas*

Karla Johnstone, *University of Wisconsin-Madison*

3.15—5.00

SESSION 3B: AUDITOR PRICING

Market leadership and audit pricing in city-level audit markets

Andrew Ferguson & Donald Stokes

University of Technology, Sydney

Jere Francis, *University of Missouri-Columbia*

Audit quality and the pricing of discretionary accruals

Gopal Krishnan, *City University of Hong Kong*

Audit and other services fees: Longitudinal analysis of the audit market and implications for independence

Elizabeth Carson & Roger Simnett, *University of New South Wales*

Billy Soo & Arnold Wright, *Boston College*

5.15—6.15

RESEARCH ROUNDTABLE SESSION

7.00 for 7.30

DINNER