

## ISAR 2006 Program [Sydney, Australia]

Time	Programme
<b>Day 1</b>	<b>Thursday, 22 June 2006</b>
<b>8.00 – 8.30 am</b>	<b>REGISTRATION</b>
<b>8.30 – 8.45</b>	<p><b>OPENING COMMENTS</b></p> <p>Theodore Mock, <i>University of Southern California, USA</i>  Ken Trotman, <i>University of New South Wales, Australia</i></p>
<b>8.45 – 10.00</b>	<p><b>PLENARY Behavioral Research Opportunities Regarding Audit Quality</b></p> <p>Mark Peecher, <i>University of Illinois at Urbana-Champaign, USA</i>  <b>Chair:</b> Ken Trotman, <i>University of New South Wales, Australia</i></p>
<b>10.00 – 10.30</b>	<b>Morning Break</b>
<b>10.30 – 12.15</b>	<p><b>SESSION 1 – AUDIT QUALITY</b>  <b>Chair:</b> Hun Tong Tan, <i>Nanyang Technological University, Singapore</i></p> <p><b><u>The Effect of Client Characteristics on the Negotiation Tactics of Auditors</u></b></p> <p>Richard Hatfield, <i>University of Alabama, USA</i>  Christopher Agoglia, <i>Drexel University, USA</i>  Maria Sanchez, <i>Rider University, USA</i></p> <p><b>Discussant:</b> Michael Gibbins, <i>University of Alberta, Canada</i></p> <p><b><u>Assessing France’s Joint Audit Requirement: Are Two Heads Better Than One?</u></b></p>

	<p>Jere Francis, <i>University of Missouri-Columbia, USA</i>          Chrystelle Richard, <i>Universite Paris Dauphine, France</i>          Ann Vanstraelen, <i>Universiteit Antwerpen, Belgium and Universiteit Maastricht, Netherlands</i></p> <p><b>Discussant:</b> Robert Roussey, <i>University of Southern California, USA</i></p>
<b>12.15 – 1.15</b>	<b>Luncheon – Sponsored by The Institute of Chartered Accountants in Australia.</b>
<b>1.15 – 3.00</b>	<p><b>SESSION 2 – AUDIT QUALITY</b></p> <p><b>Chair:</b> Stephen Taylor, <i>University of New South Wales, Australia</i></p> <p><b><u>A Longitudinal Comparison of Auditors’ Response to Client Risk in the Sarbanes-Oxley Era</u></b></p> <p>Jean Bedard, <i>Bentley College, USA</i>          Karla Johnstone, <i>University of Wisconsin, USA</i></p> <p><b>Discussant:</b> Donald Stokes, <i>University of Technology, Australia</i></p> <p><b><u>Is Self-Regulated Peer Review Effective at Improving Audit Quality?</u></b></p> <p>Jeffrey Casterella, <i>University of Florida, USA</i>          Kevan Jensen, <i>University of Florida, USA</i>          Robert Knechel, <i>University of Auckland, New Zealand</i></p> <p><b>Discussant:</b> Eddy Vaassen, <i>Universiteit Maastricht, Netherlands</i></p>
<b>3.00 – 3.30</b>	<b>Afternoon Break</b>
<b>3.30 – 4.45</b>	<p><b>PLENARY: The Australian Auditor-General: His Role and Experiences on the IAASB</b></p> <p>Ian McPhee – Auditor-General, Australian National Audit Office, <i>Australia</i></p>

	<p><b>Chair:</b> Roger Simnett, <i>University of New South Wales, Australia</i></p>
<b>5.00 – 6.00 pm</b>	<p><b>Research Roundtable 1</b></p> <p><b><u>An Examination of Auditor Planning Judgments in a Complex AIS Environment: The Moderating Role of Auditor AIS Expertise</u></b>  Joseph Brazel, <i>North Carolina State University, USA</i>  Christopher Agoglia, <i>Drexel University, USA</i></p> <p><b><u>Audit Litigation and Negligence: The Courtroom Connection</u></b>  Karen Van Peurseem, <i>University of Waikato, New Zealand</i>  Neil Harnisch, <i>University of Waikato, New Zealand</i></p> <hr/> <p><b>Research Roundtable 2</b></p> <p><b><u>The Effects of Auditor Rotations and Client Pressure on Proposed Audit Adjustments</u></b>  Richard Hatfield, <i>University of Alabama, USA</i>  Scott Jackson, <i>University of South Carolina, USA</i>  Scott Vandervelde, <i>University of South Carolina, USA</i></p> <p><b><u>Audit Firm Tenure and Perceived Audit Quality</u></b>  Jeff Boone, <i>University of Texas at San Antonio, USA</i>  Inder Khurana, <i>University of Missouri-Columbia, USA</i>  K.K. Raman, <i>University of North Texas, USA</i></p> <p><b><u>The Association between Partnership Financial Integration and Risky Audit Client Portfolios</u></b>  David Hay, <i>University of Auckland, New Zealand</i>  Rachel Baskerville-Morley, <i>Victoria University of Wellington, New Zealand</i>  Travis Hui Qiu, <i>Victoria University of Wellington, New Zealand</i></p>
<b>7.00 for 7.30 pm</b>	<b>Dinner</b>

<b>Day 2</b>	<b>Friday, 23 June 2006</b>
<b>8.45 – 10.15</b>	<p><b>SESSION 3A – INTERNAL CONTROL</b></p> <p><b>Chair:</b> Neil Fargher, <i>Macquarie University, Australia</i></p> <p><b><u>Accruals Quality and Internal Control Over Financial Reporting</u></b></p> <p>Jeffrey Doyle, <i>University of Utah, USA</i>  Weili Ge, <i>University of Michigan, USA</i>  Sarah McVay, <i>New York University, USA</i></p> <p><b>Discussant:</b> Zoe-Vonna Palmrose, <i>University of Southern California, USA</i></p> <p><b><u>Reported Internal Control Deficiencies and Earnings Quality</u></b></p> <p>Jean Bedard, <i>Universite Laval, Canada</i></p> <p><b>Discussant:</b> Jane Hamilton, <i>LaTrobe University, Australia</i></p>
<b>8.45 – 10.15</b>	<p><b>SESSION 3B – CORPORATE GOVERNANCE AND AUDIT JUDGMENT</b></p> <p><b>Chair:</b> Peter Roebuck, <i>University of New South Wales, Australia</i></p> <p><b><u>The Effects of the Structural Strength of the Board of Directors and Recurring Non-Audit Services on Independence Risk</u></b></p> <p>Colleen Hayes, <i>Edith Cowan University, Australia</i>  Gary Monroe, <i>Australian National University, Australia</i></p> <p><b>Discussant:</b> Stuart Taylor, <i>University of New South Wales, Australia</i></p> <p><b><u>Audit Judgments Using Belief Versus Probability Assessment</u></b></p> <p>Hironori Fukukawa, <i>Nagasaki University, Japan</i>  Theodore Mock, <i>University of Southern California, USA, and Universiteit Maastricht, Netherlands</i></p>

	<b>Discussant:</b> Bernadine Low, <i>Nanyang Technological University, Singapore</i>
<b>10.15 – 10.45</b>	<b>Morning Break</b>
<b>10.45 – 12:00</b>	<b>PLENARY: Post-Enron Auditing Research</b> Mark DeFond, <i>University of Southern California, USA</i> <b>Chair:</b> Ann Vanstraelen, <i>Universiteit Antwerpen, Belgium and Universiteit Maastricht, Netherlands</i>
<b>12.00 – 1.00 pm</b>	<b>Luncheon Sponsored by CPA Australia</b>
<b>1.00 – 2.30 pm</b>	<b>SESSION 4A – FRAUD</b> <b>Chair:</b> Gary Monroe, <i>Australian National University, Australia</i>  <u>The Impact of Risk-Based Information Order and a Fraudulent Management Explanation on Analytical Procedure Judgments</u>  William Wright, <i>University of Illinois, USA, and University of Waterloo, Canada</i> Leslie Berger, <i>University of Waterloo, Canada</i>  <b>Discussant:</b> Noel Harding, <i>University of New South Wales, Australia</i>  <b><u>What Can Non-Financial Measures Tell Us About the Likelihood of Fraud?</u></b>  Joseph Brazel, <i>North Carolina State University, USA</i> Keith Jones, <i>George Mason University, USA</i> Mark Zimbelman, <i>Brigham Young University, USA</i>  <b>Discussant:</b> Glen Gray, <i>California State University, Northridge, USA</i>
<b>1.00 – 2.30 pm</b>	<b>SESSION 4B – AUDIT QUALITY</b> <b>Chair:</b> Andrew Ferguson, <i>University of New South Wales, Australia</i> <b>Auditor Capacity Stress and Audit Quality: Market-Based Evidence</b>

	<p><b><u>from Andersen's Indictment</u></b></p> <p>Stephen Hansen, <i>The George Washington University, USA</i>          Krishna Kumar, <i>The George Washington University, USA</i>          Mary Sullivan, <i>The George Washington University, USA</i></p> <p><b>Discussant:</b> Robert Knechel, <i>University of Auckland, New Zealand</i></p> <p><b><u>Earnings Management and the Pricing and Production of Audit Services</u></b></p> <p>Caren Schelleman, <i>Universiteit Maastricht, Netherlands</i>          Robert Knechel, <i>University of Auckland, New Zealand</i></p> <p><b>Discussant:</b> Stephen Taylor, <i>University of New South Wales, Australia</i></p>
<p><b>2.30 – 3.00 pm</b></p>	<p><b>Afternoon Break</b></p>
<p><b>3.00 – 4.30 pm</b></p>	<p><b>SESSION 5A – AUDIT ENVIRONMENT</b></p> <p><b>Chair:</b> Jean Bedard, <i>Universite Laval, Canada</i></p> <p><b><u>The Value of Internal Audit in Fraud Detection</u></b></p> <p>Paul Coram, <i>The University of Melbourne, Australia</i>          Colin Ferguson, <i>The University of Melbourne, Australia</i>          Robyn Moroney, <i>Monash University, Australia</i></p> <p><b>Discussant:</b> Allen Craswell</p> <p><b><u>The Impact of Changes in the Reporting Environment, Client Characteristics, and Misstatement Type on the Disposition of Proposed Audit Adjustments</u></b></p> <p>Jennifer Joe, <i>Georgia State University, USA</i>          Arnie Wright, <i>Boston College, USA</i>          Sally Wright, <i>University of Massachusetts, Boston, USA</i></p> <p><b>Discussant:</b> Premila Mahatheven, <i>Nanyang Technological University,</i></p>

	<i>Singapore</i>
<b>3.00 – 4.30 pm</b>	<p><b>SESSION 5B – GOING-CONCERN OPINIONS</b></p> <p><b>Chair:</b> Wendy Green, <i>University of New South Wales, Australia</i></p> <p><b><u>Threats to Auditor Independence: The Impact of Non-Audit Services, Tenure and Alumni Affiliations</u></b></p> <p>Ping Ye, <i>Fudan University, China</i>  Elizabeth Carson, <i>University of New South Wales, Australia</i>  Roger Simnett, <i>University of New South Wales, Australia</i></p> <p><b>Discussant:</b> Chee Yeow Lim, <i>Nanyang Technological University, Singapore</i></p> <p><b><u>Strategic Viability and Going-Concern Audit Opinions</u></b></p> <p>Liesbeth Bruynseels, <i>Katholieke Universiteit Leuven, Belgium</i>  Marleen Willekens, <i>Katholieke Universiteit Leuven, Belgium</i></p> <p><b>Discussant:</b> Neil Fargher, <i>Macquarie University, Australia</i></p>
<b>4.30 – 4.45</b>	<p><b>SESSION 6</b></p> <p><b>CLOSING: CONCLUDING COMMENTS</b></p> <p>Theodore Mock, <i>University of Southern California, USA</i>  Roger Simnett, <i>University of New South Wales, Australia</i></p> <p>Welcome to ISAR 2007, Shanghai - Fangruo Chen, <i>Shanghai Jiao Tong University,</i></p>