



International Symposium on Audit Research

30-31 May, 2008

SYMPOSIUM PROGRAM

Day 1: Thursday 29 May 2008	
Time	Program
8:00 – 9:00 pm	REGISTRATION: Westin Pasadena Hotel Pick up ISAR 2008 materials
Day 2: Friday, 30 May 2008	
Time	Program
7:00 – 8:00	REGISTRATION
8:00 – 8:30	OPENING. Theodore J. Mock, ISAR Program Director and Professor, <i>University of Southern California, USA & Maastricht University, The Netherlands.</i> James G. Ellis, Dean, Marshall School of Business, <i>University of Southern California</i>
8:30 – 10:00	PLENARY SESSION # 1: The Demand for (Academic) Audit & Assurance Research Session Chair: Robert S. Roussey, Professor, <i>University of Southern California, USA</i> Speakers: Thomas Ray, Chief Auditor and Director of Professional Standards, , Public Company Accounting Oversight Board Zhou Zhonghui, Chief Accountant, China Securities Regulatory Commission, Peoples' Republic of China. Steven Maijor, Directeur Autoriteit Financiele Markten, The Netherlands and Professor, <i>University of Maastricht.</i>
10:00 – 10:30	Morning Break
10:30 – 12:00	PLENARY SESSION # 2: Session Moderator: Ken Trotman, University of New South Wales <i>Post-Intervention Distortion of Reviewer Judgment: Implications for the Audit Review Process</i> , Mark E. Peecher, U. of Illinois; M. David Piercey, U of Massachusetts; Jay S. Rich, Illinois State University and Richard M. Tubbs, University of Iowa <i>Archival Evidence on Processes and Outcomes of Internal Control Assessment under Section 404 of the Sarbanes-Oxley Act</i> , Jean C. Bedard, Bentley College and Lynford Graham, AICPA Audit Guide Audit Sampling Task Force

12:00 – 1:30	Luncheon
1:30 – 3:00 pm	<p>PARALLEL RESEARCH SESSION 1.1</p> <p>Session Moderator: Hun Tong Tan, Nanyang Technological University</p> <p><i>Evaluating Internal Control Deficiencies: Audit Partner Judgments about Compensating Controls</i>, Audrey A. Gramling, Kennesaw State University, Ed O'Donnell, University of Kansas and Scott D. Vandervelde, University of South Carolina</p> <p><i>Auditors' Skeptical Characteristics and Their Relationship to Skeptical Judgments and Decisions</i>; Luc Quadackers, Free University of Amsterdam and E & Y, Thomas Groot, Free University of Amsterdam and Arnold Wright, Northeastern University</p>
1:30 – 3:00 PM	<p>PARALLEL RESEARCH SESSION 1.2</p> <p>Session Moderator: Roger Meuwissen, University of Maastricht</p> <p><i>The Value of Auditing: Evidence from the Timing of Earnings Announcements and Audit Report Dates</i>, Scott N. Bronson, Chris E. Hogan, Marilyn F. Johnson, and K. Ramesh; Michigan State University</p> <p><i>The Benefit Small and Medium Sized Enterprises Derive from External Audit</i>, Peter Carey, Monash University, Australia</p>
3:00 – 3:30 pm	Afternoon Break
3:30 – 5:00 pm	<p>PARALLEL RESEARCH SESSION 2.1</p> <p>Session Moderator: Terence Bu-Peow Ng, Nanyang Technological University</p> <p><i>Sole Versus Shared Responsibility: Fraud Consultation and Auditor Judgment</i>, Anna Gold-Nöteberg, Erasmus University, Netherlands, W. Robert Knechel, University of Florida and Philip Wallage, Universiteit van Amsterdam and KPMG.</p> <p><i>Judging Auditor Negligence: De-biasing Interventions, Outcome Bias, and Reverse Outcome Bias</i>, Jonathan H. Grenier, University of Illinois, Mark E. Peecher, University of Illinois and M. David Piercey, University of Massachusetts Amherst</p>
3.30 – 5:00 pm	<p>PARALLEL RESEARCH SESSION 2.2</p> <p>Session Moderator: Dan O'Leary, University of Southern California</p> <p><i>Auditors with monopoly power: Is it a level playing field for clients?</i> Michael De Martinis Monash University, Keith Houghton The Australian National University and Terry O'Keefe, The University of Queensland and The University of Oregon</p> <p><i>The Association Between Institutional Ownership and Audit Characteristics</i>; Sam Han, Singapore Management University; Tony Kang, Florida Atlantic University and Lynn Rees, Texas A&M University</p>
6:30 – 9:30 pm	Reception and Dinner : Westin Pasadena Hotel

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Day 3: Saturday, 31 May 2008	
Time	Program
8:30 – 10:00	<p>PARALLEL RESEARCH SESSION 3.1</p> <p>Session Moderator: Roger Simnett, University of New South Wales</p> <p><i>The Influence of Documentation Specificity and Fraud Risk Priming on Auditor Fraud Judgments and Evidence Decisions</i>, E. Michael Bamber, Tina D. Carpenter, and Jacqueline S. Hammersley, University of Georgia</p> <p><i>Planning Fraud Detection Procedures: Forensic Accountants vs. Auditors</i>, J. Efrim Boritz, Natalia Kotchetova and Linda A Robinson, University of Waterloo, Canada</p>
8:30 – 10:00	<p>PARALLEL RESEARCH SESSION 3.2</p> <p>Session Moderator: Mark DeFond, University of Southern California</p> <p><i>Non-Audit Services and Auditor Independence</i>, Kevin Koh, Nanyang Technological University, Singapore, Shiva Rajgopal, University of Washington and Suraj Srinivasan, University of Chicago.</p> <p><i>Auditor-Provided Non-Audit Services and Audit Effectiveness and Efficiency</i>, W. Robert Knechel, University of Florida and Divesh S Sharma, Florida International University.</p>
10:00 – 10:30	Morning Break
10:30 – 12:00	<p>PLENARY RESEARCH SESSION 3: <i>Fraud Risk Assessment</i></p> <p>Theodore J. Mock, University of Southern California and University of Maastricht</p> <p>Ronald L. Durkin, National Partner In Charge: Fraud and Misconduct Investigations, KPMG</p> <p>Jerry L. Turner, University of Memphis</p> <p>Rajendra P. Srivastava, University of Kansas</p>
12:00 – 1:00	Luncheon
1:00 – 2:30 pm	<p>PARALLEL RESEARCH SESSION 4.1</p> <p>Session Moderator: Wendy Green, University of New South Wales</p> <p><i>The Effect of Magnitude of Client Reporting Difference and Order of Multiple Issues on Auditor-Client Negotiations</i>, Richard C. Hatfield, Richard W. Houston, Chad M. Stefaniak and Spencer Usrey, University of Alabama</p> <p><i>When does Advice Influence Auditors' Decisions? Moderating Effects of Performance Evaluation Focus and Client Attitude</i>, Premila Gowri Shankar and Terence Bu-Peow Ng, Nanyang Technological University, Singapore.</p>

<p>1:00 – 2:30 pm</p>	<p>PARALLEL RESEARCH SESSION 4.2</p> <p>Session Moderator: Peter Roebuck, University of New South Wales</p> <p><i>Was Andersen Less than its Peers? A Comparative Analysis of Audit Quality</i>, Krishna R. Kumar and Lucy Lim, The George Washington University</p> <p><i>Auditor Independence in a Private Firm Setting</i>, Ole-Kristian Hope, University of Toronto and John Christian Langli, Norwegian School of Management</p>
<p>2:30 – 3:00 pm</p>	<p>Afternoon Break</p>
<p>3:00 – 4:30 pm</p>	<p>PARALLEL RESEARCH SESSION 5.1</p> <p>Session Moderator: Rose M. Layton, University of Southern California</p> <p><i>Business Modeling to Improve Auditor Risk Assessment: An Investigation of Alternative Representations</i>, Paulo S. C. Alencar, University of Waterloo, J. Efrim Boritz, University of Waterloo and Carla Carnaghan, University of Lethbridge, Canada</p> <p><i>Identifying Auditor Stopping Rules in Decision Making Under Uncertainty</i>, Amanda W. White, University of Technology, Sydney and Noel Harding, University of New South Wales, Australia</p>
<p>3:00 – 4:30 pm</p>	<p>PARALLEL RESEARCH SESSION 5.2</p> <p>Session Moderator: Ann Vanstraelen, University of Maastricht</p> <p><i>Do cross-listed firms provide the same quality disclosure as U.S. firms? Evidence from the internal control deficiency disclosure under Section 302 of the Sarbanes-Oxley Act</i>; Guojin Gong and Bin Ke, Pennsylvania State University and Yong Yu, University of Texas at Austin.</p> <p><i>The effect of internal control regulation on earnings quality: Evidence from Germany</i>; Nerissa C. Brown, University of Southern California and Christiane Pott and Andreas Wömpener, University of Münster</p>
<p>4:30 – 5:00 pm</p>	<p>CLOSING: CONCLUDING COMMENTS AND INVITATION TO ISAR 2009</p> <p>Theodore J. Mock, University of Southern California and Maastricht University</p> <p>Roger Meuwissen, Maastricht University</p>