

**INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH (ISAR)
June 24 – June 25, 2010**

Venue: Marina Mandarin, Singapore

PROGRAMME

Day 1: Thursday, June 24

8.00 am to 8.30 am

Registration

8.30 am to 8.45 am

Opening – Venue: Ballroom I

8.45 am to 10.15 am

Plenary Session 1 – Venue: Ballroom I

Is Regulation Necessary to Ensure High Audit Quality?

Chair:

James Gunn, *International Federation of Accountants*
Steven Maijoor, *Maastricht University and the Netherlands Authority for the Financial Markets (AFM)*
Juthika Ramanathan, *ACRA*

10.15 am to 10.35 am

Break

10.35 am to 12.20 pm

Concurrent Session 1a: Audits of Private Companies

Voluntary Audits versus Mandatory Audits

Clive Lennox, *Nanyang Technological University*
Jeffrey Pittman, *Memorial University of Newfoundland*

Strategic Fee Discounting by Big 4 Audit Firms in Private Client Segments

Wouter Dutilleux, *Katholieke Universiteit Leuven*
Donald Stokes, *Monash University*
Marleen Willekens, *Katholieke Universiteit Leuven*

Agency Conflicts and Auditing in Private Firms

Ole-Kristian Hope, *University of Toronto*
John Christian Langli, *Norwegian School of Management*
Wayne B. Thomas, *University of Oklahoma*

Concurrent Session 1b: Audit Judgment

Improving Fraud Detection: Do Auditors React to Abnormal Inconsistencies between Financial and Nonfinancial Measures?

Joseph F. Brazel, *North Carolina State University*
Keith L. Jones, *George Mason University*
Douglas F. Prawitt, *Brigham Young University*

Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?

Qiu Chen, *Doctoral Student, Queen's University*

Khim Kelly, *University of Waterloo*

Steven E. Salterio, *Queen's University*

Experimental Evidence on Auditor Strategy Choice: The Effects of Internal Control Strength and Price Competition

Christopher Koch, *University of Mannheim*

Joost van Buuren, *Nyenrode Business University*

12.20 pm to 1.45 pm

Luncheon

1.45 pm to 3.15 pm

Plenary Session 2 – Venue:

Recent developments in judgment and decision making research in psychology

J. Frank Yates, *University of Michigan*

3.15 pm to 3.35 pm

Break

3.35 pm to 5.20 pm

Concurrent Session 2a: Audit Production and Litigation Risk

Materiality and the Relative Efficiency of Audit Engagements: A Distinction Between Managerial and Environmental Audit (in)efficiency

Ann Gaeremynck, *Katholieke Universiteit Leuven*

W. Robert Knechel, *University of Florida*

Marleen Willekens, *Katholieke Universiteit Leuven*

The Impact of Cross-Listing on Audit Fees: Disentangling the Effects of Litigation Risk and Audit Effort

Jean Bédard, *Université Laval*

Elizabeth Carson, *University of New South Wales*

Roger Simnett, *University of New South Wales*

Limited Liability Partnership Structure: An Empirical Analysis of the Audit Firm's Decision to Change Organizational Form

Bing Li, *Nanyang Technological University*

Clive Lennox, *Nanyang Technological University*

Concurrent Session 2b: Audit Judgment

Examination of Audit Managers' Preference for the Underreporting of Time by Their Audit Staff

Christopher P. Agoglia, *University of Massachusetts Amherst*

Richard C. Hatfield, *The University of Alabama*, Tamara Lambert

Engaging Auditors: Field Investigation of a Courtship

Krista Fiolleau, *University of Alberta*

Kris Hoang, *University of Alberta*

Karim Jamal, *University of Alberta*

Shyam Sunder, *Yale University*

The Joint Influence of Advisor Affiliation and Advice Quality on Auditors' Judgments Following Informal Consultation

Kathryn Kadous, *Emory University*,

Justin Leiby, *University of Illinois*

Mark E. Peecher, *University of Illinois*

6.30 pm to 8.30 pm

Dinner

Day 2, Friday, June 25

8.30 am to 9.45 am

Plenary Session 3: Perspectives on Audit Education

Bill Kinney

Ira Solomon

9.45 am to 11.15 am

Concurrent Session 3a: Audit Quality Around the World

Big Four Audit Market Concentration and Client Earnings Quality Around the World

Jere R. Francis, *University of Missouri-Columbia*

Paul Michas, *University of Missouri-Columbia*

Scott Seavey, *University of Missouri-Columbia*

Auditor Quality and Firm Debt Maturity: International Evidence

Sadok El Ghoul, *University of Alberta*

Omrane Guedhami, *University of South Carolina*

Jeffrey A. Pittman, *Memorial University of Newfoundland*

Sorin Rizeanu, *University of South Carolina*

Client Importance and Audit Partner Reporting Decisions

Wuchun Chi, *National Chengchi University*

Edward Douthett, *George Mason University*

Ling Lei, *George Mason University*

Concurrent Session 3b: Auditors' Response to Client Risk

The Failure to Remediate Previously-Disclosed Material Weaknesses in Internal Control

Jacqueline S. Hammersley, *University of Georgia*

Linda A. Myers, *University of Arkansas*
Jian Zhou, *Nanyang Technological University and SUNY at Binghamton*

An Analysis of Auditor Responses to Potentially Misleading Disclosures by Managers: The Case of Pro-forma Earnings

Long Chen, *George Mason University*
Gopal Krishnan, *Lehigh University*
Mikhail Pevzner, *George Mason University*

The Effects of Decomposition of the Audit Risk Model on Fraud Risk Assessment and Audit Planning Decisions

Theodore J. Mock, *University of California, Riverside* and *University of Maastricht*
Rajendra P. Srivastava, *The University of Kansas*
Arnold Wright, *Northeastern University*

11.15 am to 11.35 am

Break

11.35 a.m. to 1.05 pm

Concurrent Session 4a: Fair value reporting, conservatism and audit pricing

Mandatory Auditor Rotation, Adoption of IFRS and Accounting Conservatism

Gilad Livne, *Cass Business School*
Angela Pettinicchio, *Cass Business School*

Fair Value Measurements, Auditor Industry Expertise, and Audit Fees: Evidence from the Banking Industry

Michael L. Ettredge, *University of Kansas*
Yang Xu, Doctoral Student, *University of Kansas*
Han Yi, *University of Oklahoma*

Audit Quality and Properties of Analysts' Information Environment

Wen He, *University of New South Wales*
Baljit Sidhu, *Australian National University and University of New South Wales*
Stephen Taylor, *University of Technology-Sydney*

Concurrent Session 4b: Continuous Auditing

Analytical Procedures for Continuous Data Level Auditing: Continuity Equations

Alexander Kogan, *Rutgers University*
Michael G. Alles, *Rutgers University*
Miklos A. Vasarhelyi, *Rutgers University*
Jia Wu, *University of Massachusetts*

Aiding the Audit: Using the IT Audit as a Springboard for Continuous Controls Monitoring

Ryan Teeter, *Rutgers University*
Gerard Brennan, *Siemens Corporation*

**A New Approach for Monitoring: Process Mining as
Surrogate for Camera Surveillance**

Mieke Jans, Hasselt University

**Concurrent Session 4c: IAAER Proposal
Presentation**

1.05 pm to 1.30 pm

Closing