

**THE INTERNATIONAL SYMPOSIUM ON AUDIT RESEARCH**  
**26 - 27 June 1997**

**PROGRAM**

**Day 1: Thursday, 26 June 1997**

- 8.30 - 8.45 a.m.      **Official Opening** (Ballroom 3, Level 3)  
Dr. Cham Tao Soon, *President, Nanyang Technological University*
- Symposium Overview**  
Theodore Mock, *University of Southern California*  
Hun-Tong Tan, *Nanyang Technological University*
- 8.45 - 10.00 a.m.      **Corporate Governance and the Audit Profession: An International Perspective**  
Robert Roussey, *Chairman, International Auditing Practices Committee*  
Wei-Guo Zhang, *Chief Accountant, China Security Regulatory Commission*  
Michael Lim, *Chairman, Auditing Standards Committee, Singapore*
- 10.00 - 10.30 a.m.      **Break**
- 10.30 a.m. - 12.00 p.m. **Evaluating and Improving the Accuracy of Auditors' Risk Assessments**  
William Waller, *University of Arizona*  
Mark Zimbelman, *University of Oklahoma*
- Are Audit Program Plans Risk-Adjusted?**  
Theodore Mock, *University of Southern California*  
Arnold Wright, *Boston College*
- Discussants: William Felix, *University of Arizona*  
Esther Bay, *Partner of CPA Firm*
- 12.00 - 1.30 p.m.      **Luncheon** (Ballroom 1)
- 1.30 - 2.15 p.m.      **Auditors' Generation of Financial Accounting Alternatives: Effects of Audit Environment Factors and Auditor Expertise** (Ballroom 3)  
Karla Johnstone, *University of Connecticut*  
Jean Bedard, *Northeastern University*  
Stanley Biggs, *University of Connecticut*  
Discussant: Gary Monroe, *Edith Cowan University*

2.15 - 3.45 p.m.

**Hierarchical Differences in Audit Workpaper Review Performance**

Noel Harding, *University of New South Wales*

Ken Trotman, *University of New South Wales*

**The Effects of the Preparer's Justification on the Reviewer's Judgment in an Analytical Review Setting**

Jackson Yip-Ow, *Nanyang Technological University*

Hun-Tong Tan, *Nanyang Technological University*

Discussant: Karim Jamal, *University of Alberta*

3.45 - 4.15 p.m.

**Break**

4.15 - 5.45 p.m.

**Concurrent Sessions 1 & 2**

**Concurrent Session 1: Auditors' Assessment of Control Risk and Materiality** (Ballroom 3, Level 3)

**A Multi-Stage Approach to External Auditor's Evaluation of the Internal Audit Function**

Ganesh Krishnamoorthy, *Boston College*

Discussant: Rajendra Srivastava, *University of Kansas*

**Auditors' Judgments on Materiality: A Study of Industry and Personality Effects**

Takiah Iskander, *Universiti Kebangsaan Malaysia*

Errol Iselin, *Griffith University*

Discussant: Terence Ng, *Nanyang Technological University*

**Concurrent Session 2: Client Characteristics and Auditor Judgment** (Lavender Room, Level 3)

**Auditors' Consideration of Corporate Governance and Management Control Philosophy in Audit Planning and Client Acceptance Judgments**

Jeffrey Cohen, *Boston College*

Dennis Hanno, *University of Massachusetts*

Pamela Trafford, *University of Massachusetts*

Discussant: Eddy Vaassen, *University of Amsterdam*

**The Effects of Power Factors on Auditor Independence**

Craig Emby, *Simon Fraser University*

Ronald Davidson, *Simon Fraser University*

Discussant: Jean-Lin Seow, *Nanyang Technological University*

7.00 - 10.00 p.m.

**Banquet** (Ballroom 3, Level 3)

**Tensions in Asia's Century**

Thian-Ser Toh, *Nanyang Technological University*

**Chinese Opera Performance**

Er Woo Amateur Musical & Dramatic Association

**Day 2: Friday, 27 June 1997**

(Ballroom 3, Level 3)

- 8.30 - 9.15 a.m.      **Auditor Industry Specialization and Market Segmentation by Big 6 and Non-Big 6 Accounting Firms**  
Mark Defond, *Hong Kong University of Science & Technology*  
Jere Francis, *University of Missouri-Columbia*  
T. J. Wong, *Hong Kong University of Science & Technology*  
Discussant: Keith Houghton, *University of Melbourne*
- 9.15 - 10.00 a.m.      **Competition in Auditing Revisited: Theory and Evidence Re-examined**  
Rajib Doogar, *University of Notre Dame*  
Robert Easley, *University of Notre Dame*  
Discussant: David Gwilliam, *University of Wales*
- 10.00 - 10.30 a.m.      **Break**
- 10.30 - 11.15 a.m.      **Auditor Litigation Risk and Auditor Resignations: Some Empirical Evidence**  
Sue Scholz, *University of Southern California*  
Discussant: Allen Craswell, *University of Sydney*
- 11.15 a.m. - 12.00 p.m.      **Improving The Accuracy and Precision of Analytical Procedures Using Multilocation Data**  
Robert Allen, *University of Utah*  
Mark Beasley, *North Carolina State University*  
Bruce Branson, *North Carolina State University*  
Discussant: Roger Simnett, *University of New South Wales*
- 12.00 - 12.45 p.m.      **Panel Discussion: Some Perspectives for Future Research**  
William Felix, *University of Arizona*  
Steven Maijoor, *Maastricht University*  
Ken Trotman, *University of New South Wales*
- 12.45 - 1.00 p.m.      **Closing Address and Adjournment**