

# Program ISAR 2004 Maastricht

Thursday, July 1

06.00 - 08.00 pm **Early Bird reception at 't Kruithuis**

Friday, July 2

08.00 - 08.45 am **Registration**

08.45 - 09.00 am **Opening and Words of Welcome - Room: Ceramique 1/2**

09.00 - 11.00 am **Plenary Session - Room: Ceramique 1/2:**

**Adoption of international standards on auditing in the European Union**

**John Kellas**, Chairman of the International Auditing and Assurance Standards Board

**Paul M. Koster**, Member of the executive board of the Netherlands Authority of Financial Markets

**Frits Bolkestein**, European Commissioner for Internal Market, Taxation and Customs Union issues

11.00 - 11.30 am **Break**

11.30 - 1.00 pm **Plenary Session**

**Does the Market Value Financial Expertise on Audit Committees of Boards of Directors?**

Mark L. DeFond, University of Southern California, USA

Rebecca N. Hann, University of Southern California, USA

Xuesong Hu, University of Southern California, USA

Discussants:

Roger Dassen, Deloitte/Free University Amsterdam, The Netherlands

Robert Knechel, University of Florida, USA

**Self-regulation of the Accounting Profession: Evidence on the AICPA Peer Review Program**

Gilles Hilary, Hong Kong University, Hong Kong

Clive Lennox, Hong Kong University, Hong Kong

Discussants:

Roger Dassen, Deloitte/Free University Amsterdam, The Netherlands

Robert Knechel, University of Florida, USA

01.00 - 02.00 pm **Luncheon**

02.00 - 03.30 pm **Concurrent Session 1a - Room: Ceramique 1/2**

**Audit Time Budgeting Dynamics and Fixed-Fee Contracts**

Michael Ettredge, University of Kansas, USA

Jean C. Bedard, Northeastern University, USA

Karla M. Johnstone, University of Wisconsin, USA

Discussant: Caren Schelleman, Universiteit Maastricht, The Netherlands

**A Cognitive Task Analysis Approach to Understanding the Acquisition of Audit Knowledge**

Michael Roberts, The University of Alabama, USA

Jane Dillard-Eggers, Belmont University, USA

Discussant: Claus Holm, Aarhus School of Business, Denmark

**Concurrent Session 1b - Room: Ceramique 3**

**Big 5 Audit Partner Industry Expertise - Audit Pricing Evidence**

David Bond, University of Technology, Australia  
Jane Hamilton, University of Technology, Australia  
Donald Stokes, University of Technology, Australia

Discussant: Marleen Willekens, Catholic University of Leuven, Belgium

**The Impact of client size on the Estimation of audit fee premiums attributed to industry specialization**

Elizabeth Carson, University of New South Wales, Australia  
Neil Fargher, University of New South Wales, Australia

Discussant: Stuart Turley, University of Manchester, UK

03.30 - 04.00 pm **Break**

04.00 - 05.30 pm **Concurrent Session 2a - Room: Ceramique 1/2**

**Investigating Auditor Adaptation to Changing Complexity in Task Environments: the Case of Electronic Workpapers**

Andrew Rosman, University of Connecticut, USA  
Lynn Bible, University of Nevada, USA  
Stanley Biggs, University of Connecticut, USA  
Lynford Graham, BDO Seidman, USA

Discussant: Terence Ng, Nanyang Technological University, Singapore

**Audit Program Plans and Audit Risk: A Study of Japanese Practice**

Hironori Fukukawa, University of Southern California, USA  
Theodore Mock, University of Southern California, USA  
Arnold Wright, Boston College, USA

Discussant: Luc Quadackers, Ernst & Young/Free University Amsterdam, The Netherlands

**Concurrent Session 2b - Room: Ceramique 3**

**The Quality of Financial Reports after Auditor Changes: Evidence from Restatements and Accruals**

Ron Lazer, New York University, USA  
Joshua Livnat, New York University, USA  
Christine Tan, New York University, USA

Discussant: Erik Peek, Universiteit Maastricht, The Netherlands

**Audit Quality and the Pricing of Initial Public Debt Issues**

Steve Fortin, McGill University, Canada  
Jeffrey Pittman, Memorial University of Newfoundland, Canada

Discussant: Pelham Gore, University of Lancaster, UK

08.00 - ... **Dinner at Château St. Gerlach**

**Saturday, July 3**

09.00 - 10.30 am **Concurrent Session 3a - Room: Ceramique 1/2**

**Directors' Risk Assessments: The Effects of Technical Knowledge and Decision Aids**

Jean-Lin Seow, Nanyang Technological University, Singapore

Discussant: Peter Roebuck, University of New South Wales, Australia

**An Examination of Factors Affecting External and Internal Whistle-Blowing by Auditors**

Janne Chung, York University, Canada  
Gary S. Monroe, Australian National University, Australia  
Linda Thorne, York University, Canada

Discussant: Jeffrey Cohen, Boston College, USA

### **Concurrent Session 3b - Room: Ceramique 3**

#### **Auditors' Risk Management and Reputation Building in the Post-Enron Environment: an Examination of Earnings Conservatism of Former Andersen Clients**

Gopal V. Krishnan, George Mason University, USA

Discussant: Peter Moizer, University of Leeds, UK

#### **The Impairment of Auditor Credibility: Stock Market Evidence from the Enron-Andersen Saga**

Rajib Doogar, University of Illinois at Urbana-Champaign, USA

Theodore Sougiannis, University of Illinois at Urbana-Champaign, USA

Hong Xie, University of Illinois at Urbana-Champaign, USA

Discussant: Lori Holder-Webb, University of Wisconsin-Madison, USA

10.30 - 11.00 am **Break**

11.00 - 12.30 pm **Concurrent Session 4a - Room: Ceramique 1/2**

#### **Audit Partners' Prediction of Subordinates Ability to Detect Errors**

Vincent Owghoso, Bentley College, USA

William Messier Jr, Georgia State University, USA

Carter Rakovski, Bentley College, USA

Discussant: Sally Wright, University of Massachusetts, USA

#### **Auditor Judgment under the Influence of Non-Audit Incentives**

William Waller, Nanyang Technological University, Singapore

Tim Kizirian, California State University, USA

Discussant: Wendy Green, University of New South Wales, Australia

### **Concurrent Session 4b - Room: Ceramique 3**

#### **Non-Audit Services and Earnings Management: Is Auditor Independence Impaired?**

Caitlin Ruddock, University of New South Wales, Australia

Kate Sherwood, University of New South Wales, Australia

Stephen Taylor, University of New South Wales, Australia

Discussant: Reiner Quick, University of Münster, Germany

#### **Client Importance, Auditor-Client Relationship, and Abnormal Accruals: An Audit-Partner Based Investigation**

Wuchun Chi, National Chengchi University, Taiwan

Huichi Huang, National Taiwan University, Taiwan

Yichun Liao, National Chengchi University, Taiwan

Discussant: Allen Blay, University of California - Riverside, USA

12.30 - 1.30 pm **Luncheon**

1.30 - 3.00 pm **Plenary Session - Room: Ceramique 1/2**

#### **The Role of Auditor Strategy in Auditor-Client Negotiations over Proposed Financial Statement Adjustments**

Maria H. Sanchez, Rider University, USA

Christopher P. Agoglia, Drexel University, USA

Richard C. Hatfield, University of Texas at San Antonio, USA

Discussants:

Hun Tong Tan, Nanyang Technological University, Singapore

Michael Nugent, IFAC

#### **Quantitative Materiality Perspectives and Auditors' Disposition**

**of Detected Misstatements**

Mark V. Nelson, Cornell University, USA

Steven D. Smith, Cornell University, USA

Zoe-Vonna Palmrose, University of Southern California, USA

Discussants:

Hun Tong Tan, Nanyang Technological University, Singapore

Michael Nugent, IFAC

3.00 - 3.30 pm **Closing and invitation to ISAR 2005**