

**AU.PSD. Session 1**

Chair: Gopal Krishnan

Disc 1: Liesbeth Bruynseels

Disc 2: Gilad Livne

8416 Livne

7955 Langli

Wednesday 14:00-15:30 BALL ROOM 1

Mandatory Auditor Rotation, Adoption of IFRS and Accounting Conservatism

Agency Conflicts and Auditing in Private Firms

AU.PS. Session 2

Chair: Aasmund Eilifsen

8392 Michas

8572 Niemi

8169 Sundgren

Wednesday 14:00-15:30 SADIRVAN B

Audit Profession Development in Emerging Market Countries and the Effects on Auditor Choice and Audit Quality

To Audit or not to Audit? Further Evidence on the Drivers of Demand for Audits Among SMEs under Non-Mandatory Auditing

Purchase of Non-Audit Services and Auditor-Client Relationships - Evidence from Swedish Small and Mid-Sized Companies

AU.PS.Session 3

Chair: Claus Holm

8153 Bigus

8693 Ye

6931 Yim

Wednesday 14:00-15:30 JUPITER

Auditors' Liability with Overcompensation and Reputation Losses

The Economics of Setting Auditing Standards

Fraud Detection and Financial Reporting and Audit Delay

AU.PS.Session 4

Chair: Ehsan Saleh Al-Moataz

7519 Abdolmohammadi

7616 Contessotto

6869 Sarens

Wednesday 16:00-17:30 CONVENTION CENTER LOWER FLOOR 1

Performance Attributes of Internal Auditors: A Cross-Cultural Study

Is Audit Committee Effectiveness Associated with Auditor Assessed Audit Risk?

Factors Associated with Best Practices in Internal Auditing: Emerging vs. Developed Countries



AU.PSD.Session 5

Chair: Stefan Sundgren

Disc 1: Teija Laitinen

Disc 2: Paul Michas

8297 Van Opijnen

7493 Eilifsen

Wednesday 16:00-17:30 BALL ROOM 1

Public Oversight and Audit Quality: Evidence from Public Oversight of Audit Firms in the Netherlands

Non-Audit Services and Audit Quality: Investors' Concerns in a Low-Litigation Environment

AU.PSD.Session 6

Chair: Ann Vanstraelen

Disc 1: Christopher Koch

Disc 2: Robert Knechel

6897 Knechel

7031 Pucheta-Martinez

Competitive Procurement of A Credence Good: The Case of Auditing

Auditors' Enforcement Releases and Earnings Quality

Thursday 09:00-10:30 BALL ROOM 1

AU.PS.Session 7

Chair: Minlei Ye

7881 Collin

8174 Dunmore

7903 Hines

Thursday 09:00-10:30 SADIRVAN B

Audit Firm Adaption to Expected Deregulation of Statutory Auditing: the Swedish Experience

Half a Defence of Positive Accounting Research

Factors Affecting Audit Quality in the 2007 UK Regulatory Environment: perceptions of Chief Financial Officers, Audit Committee Chairs and Audit Engagement Partners

AU.PS.Session 8

Chair: Rick Hayes

7959 Gullkvist

7373 Krambia-Kapardis

9168 Lesage

Thursday 11:00-12:30 CONVENTION CENTER LOWER FLOOR 1

Red Flags in Financial Fraud Risk Detection – A Study Among Finnish Internal Auditors, External Auditors and Crime Detectives

Usage of Neural Networks as a Tool in Fraud Detection

Why are Auditors Over-Blamed in Accounting Frauds?



AU.PSD.Session 9

Chair: Anke Muessig

Disc 1: Iris Stuart

Disc 2: Ira Solomon

8493 Lou

7476 Koh

Thursday 11:00-12:30 BALL ROOM 1

Auditor Specialization and the Cost of Debt

Effects of Clients' Controversial Activities on Audit Pricing

AU.PS.Session 10

Chair: Joel Branson

8883 Komori

7462 Praquin

6844 Van Der Laan

Thursday 11:00-12:30 SADIRVAN A

Another Side of the Story of Auditing History in Japan: Learning from the Oral History of Yoshie Yamamoto, the First Woman Accounting Professional

Governance of Joint Stock Companies and Auditing in France: A Historical and Institutional Analysis of the Emergence of the Auditor's Profession [1856-1935]

The Auditor's Paradox: Auditing Litigation Liabilities

AU.PS.Session 11

Chair: Ignace De Beelde

8914 Van Buuren

8152 Zerni

Thursday 11:00-12:30 YASEMIN 1

Audit Partner Strategy and Accounting Quality

Do Client Firms Manage the Perception of Auditor Independence? Evidence from the Swedish Nonaudit Service Market

AU.PS.Session 12

Chair: Hansrudi Lenz

7123 Bliss

7866 Pettinicchio

7285 Stokes

Thursday 14:00-15:30 CONVENTION CENTER LOWER FLOOR 1

Board Size, Audit Quality and Earnings Management: Some Australian Evidence

The Impact of Audit Firm and Audit Partner Mandatory Rotations on Audit Quality. Evidence from Italy

The Value of High Quality Auditing in Enforcing and Implementing IFRS: The Case of Goodwill Impairment



AU.PS.Session 13

Chair: Gerrit Sarens

7243 Gray

8157 Green

7935 Kotb

Thursday 14:00-15:30 BALL ROOM 3

User Perceptions and Misperceptions of the Unqualified Auditor's Report

Evidence of an Expectation Gap for Greenhouse Gas Emission Assurance

E-Business Audit - Potential for A Contested Professional Territory

AU.PS.Session 14

Chair: Breda Sweeney

8164 Bruynseels

8399 Chang

8806 Naiker

Thursday 16:00-17:30 BALL ROOM 3

'Unexpected' Audit Fees and Financial Reporting Quality in Private Companies

Audit Partner Characteristics and Gong-Concern Opinions

Audit Fees and Quality of High Market-Share Auditors

AU.PS.Session 15

Chair: Joost Van Buuren

8678 Mcmeeking

7188 Plumlee

7079 Roebuck

Friday 09:00-10:30 CONVENTION CENTER LOWER FLOOR 1

The Big Four's Failure to Report Non-Compliance with Mandatory Financial Instruments Disclosure Requirements: Evidence of Audit Failure and An Example of Disclosure Management Strategies

Linking Professional Skepticism to Auditors' Behaviors

Corporate Social Responsibility Reporting: Does Assurance Matter?

AU.PS.Session 16

Chair: Jose Antonio Calvo

8746 Gaeremynck

8199 Stuart

7058 Wright

Friday 09:00-10:30 BALL ROOM 3

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

The Impact of Audit Risk and Qualitative Materiality Factors on Auditor Judgments

The Impact of Client and Misstatement Characteristics on the Disposition of Proposed Audit Adjustments



AU.PS.Session 17

Chair: Haiyan Zhou

8725 Dutillieux
8095 Graham
7743 Hossain

Friday 11:00-12:30 BALL ROOM 3

Strategic Fee Discounting By Big 4 Industry Specialists in Private Client Segments
The Impact of Firm's Life Cycle on Audit Fees: Evidence from Taiwan
Arthur Andersen's Demise and Auditor Concentration: Implications for Auditor Rents and Risk Premiums in the International Context

AU.PS.Session 18

Chair: Mervi Niskanen

7144 Breitzkreuz
7692 Ruiz Barbadillo

Friday 11:00-12:30 FATIH 2

Regional Disparities in Audit Pricing: Evidence from Switzerland
The Value Relevance of the Qualified Going Concern Opinion

AU.PS.Session 19

Chair: Ben Ali Chiraz

8335 Barbosa
8990 Chen
7570 Niskanen

Friday 14:00-15:30 NEPTUNE

Gender Differences in Audit Quality: Some Evidence from the Portuguese Audit Market
Pay Gaps Within Auditors, Diversification, and Partnership Audit Firm Performance in Taiwan
Auditor Gender and Corporate Earnings Management Behavior in Private Finnish Firms

AU.PS.Session 20

Chair: Diane Breesch

8911 Guiral
9139 Karjalainen
7090 Mathieu

Friday 14:00-15:30 LALEZAR

Audit Report Information Content and Auditor Independence in Credit Decisions: An Experiment
Audit Quality and the Cost of Debt Capital for Private Firms
"The Impact of Corporate Governance and Audit Quality on the Cost of Private Loans"