



### **AU.RF. Session 1**

Chair: William Dilla

6854 De Beelde  
8414 Durendez  
8545 Hardies  
7762 Kato  
7534 Ohta

### **Wednesday 14:00-15:30 Mercury A**

The Impact Of Auditor Rotation On Audit Quality  
Regional Behaviour In The Determination Of Audit Quality  
Audit Quality: Paying More For A Woman?  
The Effect Of Retention And Rotation Requirements On Auditor'S Independence: An Experimental Investigation  
A Comparative Game Analysis On Limited Auditor Liability, Audit Quality, Audit Risk And Audit Fees

### **AU.RF. Session 2**

Chair: Seval Kardes Selimoglu

8264 Alles  
7970 Awadallah  
8571 Blomkvist  
7973 Breesch  
8959 Stafstudd

### **Wednesday 16:00-17:30 Mercury A**

Continuous Auditing Technology Adoption In Leading Internal Audit Organizations  
A Qualitative Analysis Of How Audit Disputes Are Developed And Negotiated: The Case Of The Egyptian Accounting Firms  
The Demand For External Accounting Services By Small And Medium Sized Firms (smes) In Sweden  
Male And Female Auditors' Overconfidence  
The Auditor As A S/he: Accounts On Gender In The Swedish Auditing Industry

### **AU.RF. Session 3**

Chair: Henri Olivier

8635 Chiraz  
8598 Holm  
7100 Le Maux  
7753 Lindscheid  
7807 Van Offeren

### **Thursday 9:00-10:30 Mercury A**

Audit Fees And Minority Expropriation: Evidence From France  
Joint Audits - Benefit Or Burden?  
The Joint Determination Of Audit Fees, Nonaudit Fees And Earnings Management : Evidence From France  
Auditor Tenure, Nonaudit Fees, And Earnings Management  
Audit Market Concentration In The Netherlands: Is It A Big Four, Big Three, Big Two Or Big One?

### **AU.RF. Session 4**

Chair: Pamela Kent

8588 Alareeni  
7104 Carreira  
8238 Sormunen  
7422 Tagesson  
6966 Tsaklanganos

### **Thursday 11:00-12:30 Mercury A**

The Effectiveness Of Auditors' Opinions And Statistical Models In Predicting Failure Of Public Companies In Jordan  
Expectation Gap In Auditing  
Financial Ratios And Distance To Default: Evidence For Auditor'S Going Concern Decision  
Auditors' Ability And Willingness To Signal Going Concern Problems  
Predicting Audit Opinions



#### **AU.RF. Session 5**

Chair: Robert Knechel

7636 Fan  
8112 Howieson  
8567 Koch  
8275 Lu  
7529 R. Lenz

#### **Thursday 14:00-15:30 Mercury A**

Guanxi And Its Influence On The Judgements Of Chinese Auditors  
Quis Auditorum Ipsos Auditores?: Can Auditors Be Trusted?  
Experimental Evidence On Auditor Strategy Choice: The Effects Of Internal Control Strength And Price Competition  
A Framework To Impose Legal Liability On Chinese Auditors For Misstatements  
Does Internal Audit Effectiveness Remain An Enigmatic Construct? Evidence From A Critical Literature Review.

#### **AU.RF. Session 6**

Chair: Dirk Simons

8726 Bayram Ozturk  
8117 Duiverman  
  
8732 Svanström  
9078 Sudar

#### **Thursday 14:00-15:30 Yasemin 2**

An Analysis Of The Likelihood Of Non-Audit Services Provided By Cpa Firms And Audit Client Characteristics  
An Empirical Test Of A Resource-Based Theory Of The Firm, Group And Industry; The Effect Of 1990-2007 Regulatory Adjustments And Promotion On Rent Appropriation In The Dutch Audit Industry  
Demand For The Voluntary Audit - The Swedish Case  
Ethics And Albania's Audit Profession

#### **AU.RF. Session 7**

Chair: Michael Maingot

8830 Caramanis  
  
8362 Haapamäki  
7329 Muessig  
7306 H. Lenz

#### **Thursday 16:00-17:30 Mercury A**

The Establishment Of Eu-Inspired 'independent' Oversight Boards: Local Constraints And The Elusive Feat Of Europeanization In Greece  
Country-Specific Factors And Statutory Audit Requirement: Evidence From The European Union  
What Determines The Timeliness In Financial Reporting? Further Evidence On The Determinants Of Audit Delays From Germany  
Effects Of Changes In Interim Financial Reporting Regulations On The Supply And Demand Of Auditor Reviews And The Value Relevance Of Interim Reports