

**ANCAAR Audit Research Forum 2009
Friday, 4 December**

Venue: Lecture Theatre 1, Ground Floor HW Arndt Building

Time	Presenter	Inst	Topic
9:05 am	Prof Keith Houghton	ANU	Welcome and Introduction
9:15 am Session 1	Steve Salterio With Qiu Chen and Khim Kelly	Queens	"Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?" Abstract Paper
9:55 am Session 2	Colleen Hayes With Gary Monroe and Greg Shailer	ANU	"Client – auditor relationship in emerging markets." Abstract
10:40 am	Morning Tea/Coffee		
11:00 am Session 3	Carlin Dowling With Elizabeth Carson	Melbourne	"The production of audit services: insights from the association between audit support systems design and audit pricing." Abstract Paper
11:45 am Session 4	Sichen Zhao (Jossie)	Macquarie	"The successful resolution of auditor going concern opinions: evidence from the U.S. and Australia" Abstract Paper
12:30 pm	Lunch Break		
1:30 pm Session 5	Michael De Martinis with Peter Carey and Elizabeth Carson and an Honours student, Xiao Rena Shen	Monash	"Disentangling the influence of knowledge spillover and auditor independence on the provision of non-audit services" Abstract Paper
2:15 pm	Brief update on ANCAAR activities		
2:20 pm Session 6	David Lont With Paul Griffin, UC Davis	Otago	"Non-Audit Fees and Auditor Independence: New Evidence Based on Going Concern Opinions for U. S. Companies Under Stress." Abstract Paper
3:00 pm	Afternoon Tea/Coffee		
3:20 pm Session 7	Paul Coram With Ted Mock, Jerry Turner and Glen Gray	Melbourne	"The Unqualified Auditor's Report: A Study of User Perceptions, Effects on User Decisions and Decision Processes, and Directions for Further Research" Abstract Paper
4:05 pm Session 8	Christine Jubb	ANU	Materiality in the context of audit: the real expectations gap. Abstract Paper
4.55 pm	End of Day		

**** Copies of all papers will be provided on the day.**

Papers are added to this page as received and technology permits.

**ANCAAR Audit Research Forum 2009
Friday, 4 December (continued)**

6:30 p.m.	Forum Dinner: Barocca Restaurant Cnr Marcus Clarke St and Barry Drive.		"Getting good research topics: talk amongst yourselves" (Across street from ANU, Entry on Marcus Clarke)
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Saturday, 5 December

Venue: Lecture Theatre 1, Ground Floor HW Arndt Building

Time	Presenter	Inst	Topic
9:05 am	Neil Fargher	ANU	Introduction - Day 2
9:10 am Session 9	Joe Carcello With Carl Hollingsworth, April Klein and Terry Neal	Tennessee	"The Role of Audit Committee Financial Experts in the Post-SOX Era: Have Smaller Public Companies Benefited Disproportionately?" Abstract Paper
9.55 am Session 10	Clive Lennox	Nanyang	"Voluntary Audits versus Mandatory Audits" Abstract Paper
10:40 am	Morning Tea/Coffee		
11.00 am Session 11	Ran Wei (Ryan)	Macquarie	"The effects of industry-specific regulatory oversight on the association between internal corporate governance characteristics and audit fees post- SOX" Abstract Paper
11:45 am Session 12	Andrea Tan with Gary Monroe, UNSW	UNSW	"The Impact of Feedback Timing and Task Complexity on Retention and Knowledge Acquisition in Error and Fraud Risk Detection Tasks" Abstract Paper
12:30 pm	Lunch Break		
1:30 pm Session 13	Neil Fargher With Isabel Wang and Renee Radich	ANU	"An Analysis of Financial Statement Fraud at the Assertion Level" Abstract Paper
2:15 pm	Neil Fargher	ANU	Close
2:20 pm	Afternoon Drinks		

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