

**ANCAAR Audit Research Forum 2008  
Friday, 5 December**

| <b>Time</b>                  | <b>Presenter</b>  | <b>Inst</b>       | <b>Topic</b>   |
|------------------------------|---|-------------------|--|
| 9:05 am                      | <b>Prof Keith Houghton<br/>Prof Kerry Jacobs</b>  | ANU               | Welcome and Introduction   |
| 9:15 am<br><b>Session 1</b>  | <b>Audrey Gramling</b><br>Assoc. Professor and<br>President Auditing<br>Section, American<br>Accounting Association | Kennesaw<br>State | "Does the Presence of an<br>Unrelated Material Weakness<br>Influence Audit Partner Evaluation<br>of Compensating Controls?"<br><a href="#">Abstract</a> <a href="#">Paper</a> **     |
| 9:55 am<br><b>Session 2</b>  | <b>Colleen Hayes</b>  | ANU               | "Experience of Directors on the<br>Impact of Sarbanes Oxley Act on<br>the Financial Reporting Process"<br><a href="#">Abstract</a> <a href="#">Paper</a>                             |
| 10:40 am                     | <b>Morning Tea/Coffee</b>   |                   |  |
| 11:00 am<br><b>Session 3</b> | <b>Elizabeth Carson<br/>Per Christen Tronnes</b>  | UNSW              | "An International Investigation of<br>Auditor's Going Concern<br>Reporting"<br><a href="#">Abstract</a> <a href="#">Paper</a>  |
| 11:45 am<br><b>Session 4</b> | <b>Liwei Jiang</b>  | Macquarie         | "The Impact on Perceived Audit<br>Misclassifications of Economic<br>Trade-offs made by Managers in<br>Bankruptcy Filing Decisions"<br><a href="#">Abstract</a> <a href="#">Paper</a> |
| 12:30 pm                     | <b>Lunch Break</b>  |                   |  |
| 1:30 pm<br><b>Session 5</b>  | <b>Pam Kent<br/>Jacqueline<br/>Christensen</b>  | Bond              | "Choice of Non-audit services<br>supplier: Other consultants versus<br>the External auditor"<br><a href="#">Abstract</a> To be distributed   |
| 2:15 pm                      | <b>Brief update on ANCAAR activities</b>  |                   |  |
| 2:20 pm<br><b>Session 6</b>  | <b>Henry Wu</b>   | Melbourne         | "Preparers Control-risk<br>Assessments and Audit planning<br>Decisions under Alternative Audit<br>Review Processes"<br><a href="#">Abstract</a> To be distributed                    |
| 3:00 pm                      | <b>Afternoon Tea/Coffee</b>   |                   |  |
| 3:20 pm<br><b>Session 7</b>  | <b>Christine<br/>Contessotto</b>  | Monash            | "Audit Risk and Audit Committee<br>Effectiveness: External Auditors<br>Perceptions"<br><a href="#">Abstract</a> To be distributed  |
| 4:05 pm<br><b>Session 8</b>  | <b>Peter Edwards</b>  | Sydney            | "Evaluations of auditor<br>performance: a note"<br><a href="#">Abstract</a> <a href="#">Paper</a>  |
| 4.55 pm                      | <b>End of Day</b>   |                   |  |

**\*\* 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 2008**  
**Friday, 5 December**

**Venue: Lecture Theatre 1, Ground Floor HW Arndt Building**

|      |   |                  |   |
|------|---|------------------|---|
| 6:30 | <b>Forum Dinner: The God's Restaurant</b> | <b>On Campus</b> | "Getting good research topics: talk amongst yourselves" |
|------|---|------------------|---|

**ANCAAR Audit Research Forum 2008**  
**Saturday, 6 December**

| <b>Time</b>                   | <b>Presenter</b>              | <b>Inst</b>    | <b>Topic</b>   |
|-------------------------------|-------------------------------|----------------|--|
| 9:05 am                       | Neil Fargher                  | ANU            | Introduction - Day 2   |
| 9:10 am<br><b>Session 9</b>   | <b>Sarah Kim Noel Harding</b> | UNSW           | "The Impact of Hierarchical Distance on Predecisional Distortion of Information by Auditors"<br><a href="#">Abstract</a> <a href="#">Paper</a>                                   |
| 9.55 am<br><b>Session 10</b>  | <b>Takiah Mohd Iskandar</b>   | USM (Malaysia) | "Effects of Learning Goal Orientation and Self-efficacy on Auditors' Judgments"<br><a href="#">Abstract</a> <a href="#">Paper</a>  |
| 10:40 am                      | <b>Morning Tea/Coffee</b>     |                |  |
| 11.00 am<br><b>Session 11</b> | <b>Grace Mui</b>              | UQ             | "Developing an instrument to measure fraud detection capabilities of internal auditors"<br><a href="#">Abstract</a> <a href="#">Paper</a>  |
| 11:45 am<br><b>Session 12</b> | <b>Medhat Endrawes</b>        | UWS            | "An empirical Investigation of Culture and its Relation to Auditor's Professional Scepticism: the Case of Australia and Egypt"<br><a href="#">Abstract</a> <a href="#">Paper</a> |
| 12:30 pm                      | <b>Lunch Break</b>            |                |  |
| 1:30 pm<br><b>Session 13</b>  | <b>David Lont</b>             | Otago          | "Auditors Fees Around Dismissals and Resignations: Additional Evidence"<br><a href="#">Abstract</a> <a href="#">Paper</a>  |
| 2:15 pm<br><b>Session 14</b>  | <b>David Hay</b>              | Auckland       | "An Empirical Investigation of the Audit Report Lag: The Effect of Non-Audit Services"<br><a href="#">Abstract</a> <a href="#">Paper</a>   |
| 3:00 pm                       | <b>Prof Kerry Jacobs</b>      | ANU            | <b>Close</b>   |
| 3:05 pm                       | <b>Afternoon Drinks</b>       |                |  |

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