

ANCAAR Audit Research Forum 2004

Program for Day 1 (Thursday, 20 May 2004)

Time	Presenter	Inst	Topic
9.10 a.m.	Michael Kend	ANU	Introduction - Day 1
9.10 a.m.	Jerry Turner	Memphis	Aligning Materiality Choice and The Needs of a Reasonable Person
10 a.m.	Mohammad Bagherpour	ANU	What Factors are Associated With Auditor Switches in Iran?
10.40 a.m.	Morning Tea		
11 a.m.	Mohammad Azim	ANU	Joint and substitute effect of corporate monitoring mechanisms on managerial
11.40 a.m.	Radzi Jidin	ANU	The Effects Of Strategic-Systems Auditing (SSA) Approach On Auditors' Hypothesis Generation And Fraud Risk Assessment
12.20 p.m.	Lunch Break		
1.40 p.m.	Michael DeMartinis	VU	Exploring the role of intra- and inter-year engagement risk assessments on planned and actual auditor effort
2.20 p.m.	Peter Carey	Monash	The Value of Services Offered by an Independent Accountant the Impact on SME Performance
3 p.m.	Afternoon Tea		
3.20 p.m.	Roger Simnett	UNSW	Development and Convergence of International Auditing Standards
4.00 p.m. - 4.40pm	Teh Seng	ANU	Panel Data Analysis

Venue: Mills Room, 4th Floor Chancelry

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Program for Day 2 (Friday, 21 May 2004)

Time	Presenter	Inst	Topic
9.10 a.m.	Chris Ikin	ANU	Introduction - Day 2 and ANCAAR
9.15 a.m.	Christine Jubb	Monash	Audit Quality, Earning Management and Institutional Incentives
10.00 a.m.	Discussion Panel		Current Directions in Audit Research <i>Ted Mock, Jerry Turner, and Gary Monroe</i>
11 a.m.	Morning Tea		
11.20 a.m.	Gary Monroe	ANU	The Effect of Mood States on Audit Judgement
12.00pm	Ted Mock	USC	Audit Program Plans and Audit Risk: A Study of Japanese Practice
12.40 p.m.	Lunch Break		
2.00 p.m.	Paul Coram	Melb	The Effect of Voluntary Disclosure of Non-financial Information and Assurance on this Information in Valuation Judgements
2.40pm	Stuart Taylor	UNSW	Audit Fee Premia and Discounts for Auditor Industry Specialisation by Individual Audit Partners
3.20 p.m.	Robyn Moroney	Melb	Industry Specialist Auditors: Efficiency and Effectiveness During the Decision-Making Process
4.00 p.m.	Afternoon Drinks		

Venue: Mills Room 4th Floor Chancelry