

17th ANCAAR Audit Research Forum 2019

Venue: *Allan Barton Forum*

(2nd Floor, College of Business and Economics; Building 26C Kingsley Street, Acton)

Friday, 6 December

8:30 am	Muffins, fruit, tea, filtered coffee and juices available in the Allan Barton Forum. Espresso coffee is available from the Atticus Café in the CBE Foyer (say you are with ANCAAR).		
8:45 am	Greg Shailer	ANCAAR	Welcome and introduction
9:00 am	Merran Kelsall	Independent Director	Keynote Address: <i>Where Have all the Auditors Gone?</i>
10:00 am	Refreshment break		
10:30 am	Noel Harding	UNSW	Does Professional Commitment Attenuate the Negative Effects of Client Identification on Skeptical Attitudes and Skeptical Intentions?
11:30 am	Skye Zhu	ANU PhD	The Impact of Thinking Approach on Offshore Auditors' Judgment Quality in Performing Analytical Procedures
12:30 pm	Lunch		
1:30 pm	Iliyas Yusoff	Deakin	Audits of Large Proprietary Companies in Australia: A Comparison of Special and General Purpose Financial Statements
2:30 am	Abhijit Das	UWA PhD	The Effects of Client Pressure and Audit Partners Performance Evaluation Schemes on Pre-Negotiation Positions
3:30pm	Refreshment break		
4:00 - 5:30 pm	Merran Kelsall Independent Director, Professor of Practice UNSW Neil Fargher Professor of Accounting, ANU Matthew Zapulla Technical Director, Australian Auditing Standards Board		Panel discussion – <i>What have we learnt (or might learn) from Parliamentary inquiries into the auditing profession?</i>
6:00 - 9:30 pm	Forum dinner – <i>aMBUSH Gallery, Kambri Precinct, ANU.</i>		

Saturday, 7 December

8:45 am	Muffins, fruit, tea, filtered coffee and juices available in the Allan Barton Forum. Espresso coffee is available from the Atticus Café in the CBE Foyer (say you are with ANCAAR).		
9:00 am	Dale Fu	UNSW PhD	Audit Firm Office Size and Tax Aggressiveness.
9:50 am	June Cao	Macquarie	Asymmetric Reactions of Abnormal Audit Fees Jump to Credit Rating Changes
10:40 am	Refreshment break		
11:00 am	Irene Ge	UNSW PhD	The Impact of Carbon Reporting Scheme and Assurance on Carbon Growth: Multilevel evidence
11:50 am	David Lont	Otago	Are Two Eyes More Costly Than One? Large-Sample Evidence on Joint versus Single Audits in the European Union.
12:40 pm	Closing & Lunch		

Many papers presented at the Forum are early drafts that are not in general circulation. Therefore, papers are made available only to registered participants and should not be shared with others without the agreement of the authors.



Merran Kelsall is an experienced independent director with particular insights into auditing. Prior to becoming a professional independent director, Merran was a partner with BDO Melbourne (with over 20 years in public practice). In 2019, she was appointed as Professor of Practice in the School of Accounting, UNSW Business School.

Merran's current and previous directorships include CPA Australia Ltd, RACV Limited, Melbourne Water Corporation, Cuscal Limited, VicSuper, RMIT University Council, Colonial Limited, and IOOF Australia Group, among others.

Merran is the former Chair and CEO of the AUASB and was a member of the IAASB. She chaired the IAASB Integrated Reporting Working Group that issued consultation papers on credibility and trust, and was a member of the IAASB Innovation Working Group charged with identifying emerging international issues requiring board attention that resulted in the formation of the IRWG and the Data Analytics Working Group. Merran also served as a member of the Corporations and Markets Advisory Committee (CAMAC), and chaired ASIC's Audit Committee.