Day 1: Thursday, June 30

8.00 am to 8.30 am Registration
8.30 am to 8.45 am Opening
8.45 am to 10.15 am Panel Session 1

Oversight of Audit and Reporting Quality Across International Borders
Russell Guthrie, International Federation of Accountants
Steven Maijoor, University of Maastricht and the Netherlands Authority for the Financial Markets (AFM)
Chair: Robert Roussey, University of Southern California

10.15 am to 10.45 am Break
10.45 am to 12.15 pm Concurrent Session 1a: Audit Partners

Audit Partner Rotation and Earnings Quality
Jane Hamilton, University of Technology, Sydney & Capital Markets CRC Ltd
Caitlin Ruddock, University of New South Wales
Donald Stokes, University of Technology, Sydney & Capital Markets CRC Ltd
Stephen Taylor, University of New South Wales & Capital Markets CRC Ltd

Discussant:
Zoe-vonna Palmrose, University of Southern California

The Effects of Audit Partner Experience and Industry Specialization on Audit Quality
Roger Meuwissen, Maastricht University
Frank Moers, Maastricht University
Erik Peek, Maastricht University
Ann Vanstraelen, University of Antwerp and Maastricht University

Discussant:
Zoe-vonna Palmrose, University of Southern California

Concurrent Session 1b: Audit Judgment and Quality Control

The Effect of Audit Review Format on the Quality of Workpaper Documentation and Reviewer Judgments
Christopher P Agoglia, Drexel University
Richard C Hatfield, University of Texas at San Antonio
Joseph F Brazel, North Carolina State University

Discussant
Ken Trotman, University of New South Wales

Factors Affecting the External Auditor’s Reliance Decision on the Internal Audit Function
Steven M Glover, Brigham Young University
Douglas F Prawitt, Brigham Young University
David A Wood, Brigham Young University

Discussant
Noel Harding, University of New South Wales

12.15 pm to 1.30 pm Luncheon

1.30 pm to 3.00 pm Panel Session 2

The 21st Century Public-Company Audit
Ira Solomon, University of Illinois, Urbana Champaign
Mark Peecher, University of Illinois, Urbana Champaign

3.00 pm to 3.30 pm Break

3.30 pm to 5.00 pm Concurrent Session 2a: Chinese Market and Audits

State Ownership, Institutional Environment and Auditor Choice: Evidence from China
Qian Wang, Chinese University of Hong Kong
T J Wong, Chinese University of Hong Kong
Lijun Xia, Shanghai University of Finance and Economics

Discussant
Ann Vanstraelen, University of Maastricht
Towards Understanding the Chinese Auditors’ Client Acceptance Decisions, Structuring of Audit Approaches, and the Stringency of Imposed Reporting Standards
Chee W Chow, San Diego State University
Joanna L Ho, University of California – Irvine
Phyllis Lai-Lan Mo, The Hong Kong Polytechnic University (currently on leave at the University of Southern California)

Discussant
William S Waller, University of Arizona

Concurrent Session 2b: Audit and Financial Reporting

The Auditor-Client Relationship in Financial Reporting Negotiation: Focusing on the Dyad
Michael Gibbins, University of Alberta
Susan McCracken, University of Toronto
Steve Salterio, Queen’s University

Discussant
Mark Peecher, University of Illinois, Urbana-Champaign

The Joint Effect on Voluntary Non-Financial Disclosure and Assurance on Company Valuation Judgments
Paul Coram, The University of Melbourne
Gary Monroe, The Australian National University

Discussant:
Ted Mock, University of Southern California

7.30 pm to 9.30 pm Dinner
Day 2, Friday, July 1

8.30 am to 10.00 am

**Concurrent Session 3a: Audit and Debt Financing**

**The Effect of Auditor Choice on Financing Decisions**
Xin Chang, *University of Melbourne*
Sudipto Dasgupta, *Hong Kong University of Science and Technology*
Gilles Hilary, *Hong Kong University of Science and Technology*

**Discussant**
Rashad Abdel-Khalik, *University of Illinois, Urbana Champaign*

**The Role of Auditor Choice in Debt Pricing in Private Firms**
Steve Fortin, *McGill University*
Jeffrey A Pittman, *Memorial University of Newfoundland*

**Discussant**
Rashad Abdel-Khalik, *University of Illinois, Urbana Champaign*

**Concurrent Session 3b: Audit fees and production outcomes**

**Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes**
David Hay, *University of Auckland*
W Robert Knechel, *University of Florida/University of Auckland*
Norman Wong, *University of Auckland*

**Discussant**
Keith Houghton, *Australian National University*

**The Influence of the External Auditor’s Intra-Audit and Inter-Audit Risk Assessments on Audit Production Outcomes**
Michael De Martinis, *Victoria University of Technology*

**Discussant**
Elizabeth Carson, *University of New South Wales*
10.00 am to 10.20 am  
Break

10.20 am to 11.50 am  
Concurrent Session 4a: Audit and Firm Valuation/Earnings Quality

The Role of External Monitoring in Firm Valuation: The Case of R&D Capitalization
Irene Tutticci, The University of Queensland
Gopal Krishnan, George Mason University
Majella Percy, Queensland University of Technology

Discussant
Srinivasan Sankaraguruswamy, National University of Singapore

Legal Systems and Earnings Quality: The Role of Audit Specialization
Soo Young Kwon, Korea University
Chee Yeow Lim, Nanyang Technological University
Patricia Mui-Siang Tan, Nanyang Technological University

Discussant
Donald J Stokes, University of Technology, Sydney & Capital Markets CRC Ltd

Concurrent Session 4b: Auditor Expertise and Biases

Different Types of Knowledge as Determinants of the Expertise of Auditors
Constance A McKnight, Arkansas Tech University
William F Wright, University of Waterloo

Discussant
Ira Solomon, University of Illinois, Urbana Champaign

“Order Effects” Revisited: The Importance of Chronology
Michael Favere-Marchesi, Simon Fraser University

Discussant
Rong Ruey Duh, National Taiwan University

12.00 noon to 1.15 pm  
Panel Session 3

Editors’ Forum
Rashad Abdel-Khalik, University of Illinois, Urbana
Champaign
Mark Defond, University of Southern California
Steve Salterio, Queen’s University

1.15 pm to 1.30 pm  Closing comments