

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
19-22 APRIL 2011
Auditorium Parco della Musica & LUISS
University
Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
AUPS01	21 April 2011	09.00- 10.30	205B	ALAIN MIKOL	13561	Luc Quadackers		Auditors' Professional Skepticism: Neutrality Versus Presumptive Doubt
					12398	Matthias Wolz		The Effect Of Management Explanations On Auditor Decision Processes In Analytical Procedures
					11834	Iris Stuart		Accounting Discourse: Technical Proficiency And Ethical Sensibility In Practice
AUPS02	21 April 2011	09.00- 10.30	206 A	KEN TROTMAN	13162	Diane Breesch		The Gendered Production Of Audit Quality
					12744	Gil Bae		Moral Seduction Or Threats And Safeguards: Which View Explains The Consequences Of Auditor Designation In Korea?

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
					13124	Richard Fontaine		An Empirical Study Of Canadian Companies To Determine Clients' Preferred Relationship Approach With Their Financial Auditor
AUPS03	21 April 2011	11.00-12.30	205B	HAIYAN (HELEN) ZHOU	13669	David Bond		The Impact Of The Arthur Andersen And Ernst & Young Merger On The Australian Audit Services Market
					12066	Hyonok Kim		Japanese Big 3 Firms' Response To Clients' Business Risk: Greater Audit Effort Or Higher Fees?
					12140	Donald Stokes		Spillovers Of Risk Disclosures By Cross-Listed Firms On Nyse To Home Markets: The Role Of Audit Quality And Home Market Investor Protection Regimes
AUPS04	21 April 2011	14.00-15.30	205B	MAX GOETTSCHE	13552	Joost Van Buuren		Do Audit Firms Use Transparency Reports To Signal Audit Quality To The Market?

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					13383	Ann Vanstraelen		Audit Firm Governance: Do Transparency Reports Reveal Audit Quality?
					11763	Tianyu Zhang		Political Connection, Transparency And Auditor Choice: Evidence From Family-Owned Firms In China
AUPS05	21 April 2011	16.00-17.30	205B	CHRYSTELLE RICHARD	12632	Medhat El-Guindy		Audit Firm Tenure And Earnings Management: The Impact Of Changing Accounting Standards And Audit Firm Size
					12604	Cristina Florio		Mandatory Auditor Rotation, Audit Fees And Audit Quality
					12239	Kam-Wah Lai		Tax Service Fees After The Sarbanes-Oxley Act: Determinants And Relation With Audit Fees

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AUPS06	21 April 2011	16.00- 17.30	206A	JERE FRANCIS	11691	Ling Chu		The Impact Of Audit Quality On Disclosed Accounting Information: A Case Of Operating Leases
					12361	Jeroen Van Raak		The Influence Of Auditor-Client Economic Bonding On Audit Quality
					13679	Geraldine Hottegindre		The Impact Of Recent Regulatory Changes On Perceived Audit Quality As Viewed By French Auditors
AUPS07	22 April 2011	09.00- 10.30	205A	SOPHIE MARMOUSEZ	13658	Steven Glover		The Inconvenient Truth About Auditing Fair Value Measures
					13152	Igor Goncharov		The Effects Of Fair Value On Audit Fees

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AUPS08	22 April 2011	09.00- 10.30	205B	NICOLE V. S. RATZINGER	13388	Mina Pizzini		The Impact Of Internal Audit Function Quality And Contribution On Audit Delays
					12844	Dieter De Smet		A Behavioral Approach For The Collaboration Between Internal And External Auditors: Literature Review And Conceptual Model
					12684	Mazlina Mat Zain		Internal Audit Quality, Internal Audit's Contribution to External Audit and the effects on Audit Fees: Perception of Malaysian Internal Auditors
AUPS09	22 April 2011	11.00- 12.30	205A	KLAUS RUHNKE	12231	Noel Harding		Improving The Effectiveness With Which Audit Evidentiary Triangulation Is Employed: The Beneficial Role Of Order Effects.
					12007	John M. Hassell		Manager Narcissism As An Indicator Of Fraud Attitude

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					11818	Sarah Kim		The Impact Of A Superior's Perceived Expertise On The Level Of Predecisional Distortion Of Information By Auditors
AUPS10	22 April 2011	11.00-12.30	205B	CHRISTOPHER KOCH	12782	Mouna Hazgui		INDEPENDENT AUDIT OVERSIGHT AUTHORITIES: A COMPARATIVE STUDY OF THE UNITED STATES, THE UNITED KINGDOM AND FRANCE
					12303	Cedric Lesage		Expectation Gap And Corporate Fraud: Is Public Opinion Reconcilable With Auditors' Duties?
					12093	Kim Pettersson		Implications Of Differences In Country-Specific Caps On Auditor Liability On Audit Quality And Equity Valuation
AUPS11	22 April 2011	14.00-15.30	205A	STEVEN GLOVER	11775	Paul Michas		The Contagion Effect Of Office-Level Audit Failures

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					11512	Linda Myers		The Effects Of Audit Partner Pre-Client And Client-Specific Experience On Earnings Quality And Perceptions Of Earnings Quality
					11795	Martin Schmidt		An Analysis Of The Relation Between Risk Factors, Audit Input, And Audit Differences Detected In Financial Statements
AUPS12	22 April 2011	14.00-15.30	205B	CRAIG EMBY	12246	Wendy Green		Thr Driving Forces Behind Carbon Emissions Assurance: An International Analysis
					12429	Annuikka Jokipii		Fraud Risk Assessment - Factors Influencing Auditors' Ability To Assess Fraud Risk
					11961	Torbjorn Tagesson		Auditors' Ability And Willingness To Signal Going Concern Problems And Predict Bankruptcy

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AUPS13	22 April 2011	16.00- 17.30	205B	IRIS STUART	12869	Junghun Lee		Audit Quality, Agency Costs, And The Values Of Cash Holdings And Capital Expenditures
					12108	Paul Pronobis		Unexpected Audit Fees And Audit Quality: Do Audit Fee Premiums Trigger Error Announcements And Earnings Management?
					12756	Tobias Svanström		Auditor-In-Charge Characteristics And Going Concern Reporting Behavior: Do The Auditor'S Number Of Assignments, His Or Her Age And The Client Fee Dependence Matter?
AUPS14	22 April 2011	16.00- 17.30	206 A	RICHARD FONTAINE	12112	Wenjun Zhang		Has Sox Affected The Association Between Fee Dependence And Non Big-4 Clients' Accrual Reporting?
					13719	Jian Zhou		Audit Committee Characteristics And Auditor Dismissals

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AUPSD01	21 April 2011	09.00- 10.30	101	MARTIN SCHMIDT	13637	Sophie Marmousez	David Bond	Big-4 And Non-Big-4 Audit Production Costs: Office Level Audit Technology And The Impact On Audit Fees
					13191	Christopher Koch	JANNE CHUNG	Price Competition And Auditor Strategy Choice: Experimental Evidence
AUPSD02	21 April 2011	11.00- 12.30	101	JANNE CHUNG	11937	Janne Chung	Steve Salterio	The Influence Of Ethical Conflict And Emotion On Auditors' Inventory Judgments
					12556	Ulfert Gronewold	Ira Salomon	The Impact Of Error- Management Climate, Error Type And Error Originator On Auditors' Reporting Errors Discovered On Audit Working Papers
AUPSD03	21 April 2011	16.00- 17.30	101	ULFERT GRONEWOLD	12385	Eddy Cardinaels	Tobias Svanstrom	Audit Committees: Management Watchdog Or Personal Friend Of The Ceo?

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					11610	John Goodwin	Cedric Lesage	Office-Level Audit Partner Rotation And Audit Quality
AUPSD04	22 April 2011	11.00-12.30	101	WENJUN ZHANG	11604	Jere Francis	Jane Hamilton	Cross-Country Differences In Audit Market Structure And Audit Quality
					13257	Ruben Peixinho	Joon Rho	Are Analysts Misleading Investors? The Case Of Going-Concern Opinions
AUPSD05	22 April 2011	14.00-15.30	101	IRA SOLOMON	11730	Tony Kang	Joost Van Buuren	The Relation Between Audit Fees, Earnings Predictability And Properties Of Analysts' Forecasts
					12410	Angela Pettinicchio	Kris Hardies	An Analysis Of External Auditor Fees Following Sec Comment Letters
AUPSD06	22 April 2011	16.00-17.30	101	DIANE BREESCH	12017	Sylvain Durocher	Thomas Carrington	Epistemic Identities Under Stress: The Propagation Of Fair Value Accounting

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					12764	Michael De Martinis	Emer Curtis	Does Business Risk Auditing Really Matter? The Impact Of Auditee Business Risk On Audit Effort And Fees.