

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	Paper title
AURF01	21 April 2011	11.00- 12.30	201	NERMIN CITAK	11185	Bruno Almeida	Factors Influencing The Dissatisfaction Of The Users Of Financial Information In Audits
					11726	Tania Barbosa	The Dynamics Of Audit Partners' Experience Flows And Audit Quality: Evidence From The Portuguese Audit Market
					12696	Ilias Basioudis	Non-Audit Fees, Auditor Tenure, And Auditor Independence
					12448	Anne Cazavan- Jeny	Abnormal Audit Fees And Properties Of Analyst Forecasts, The Role Of Cross-Listing And Legal Origin
					12195	Yasemin Karaibrahimoglu	Audit Quality And Earnings Management In Interim Financial Reports

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AURF02	21 April 2011	16.00- 17.30	201	TEIJA LAITINEN	13084	Ewald Aschauer	Understanding The Role Of Trust In Auditing – A Research Note On The Cornerstones Of An Interdisciplinary Research Program
					12287	Rob Boterenbrood	Materiality Gap Between Auditors And Preparers - A Research Note-
					13477	Sarah Hegazy	Exploring The Forensic Accounting Market In The Uk: An Interpretive Approach
					12172	Thomas Omer	Do Auditors Waive Opportunistic Misstatements As Immaterial? Evidence From Staff Accounting Bulletin No. 108
					12843	Nicola Pecchiari	Empirical Evidence From An Inter-Industry Analysis Of Overall Materiality Measures

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AURF03	21 April 2011	16.00- 17.30	304A	MAXIM ZAGONOV	11925	Jan De Muylder	Does Opinion-Shopping Really Exist? Evidence From The Belgian Audit Market.
					12848	Ester Gras	Internal Audit And Financial Reporting: An Empirical Analysis Of The Spanish Banking Industry
					13255	Kris Hardies	Do (fe)male Auditors Impair Audit Quality? Evidence From Modified Audit Opinions
					11979	Karin Jonnergard	The Auditor As A S/he: Accounts On Gender In The Swedish Auditing Industry
					12273	Timurs Umans	Auditing And Marketing: Can They Co-Exist?
AURF04	21 April 2011	16.00- 17.30	304B	JAYNE GODFREY	11933	Rouven Fleischer	Audit Pricing: The Size Factor

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					13441	Graham Gal	Internal Auditor Perceptions Of Fraud Related Activities In Turkish Firms
					13407	Elina Haapamäki	Do Joint Audits Offer Value For The Money? Abnormal Accruals, Earnings Conservatism, And Auditor Remuneration In A Setting Of Voluntary Joint Audits
					12220	Tatsuhiko Kato	An Experimental Investigation Of Mandatory Auditor Retention And Rotation Requirements
					12364	Bent Warming-Rasmussen	The Effect Of Non-Audit Services And Related Threats On Investors' Perceptions Of Auditor Independence: An Experiment
AURF05	22 April 2011	11.00-12.30	102	BENT WARMING-RASMUSSEN	12174	Krishna Kumar	Was Andersen Less Than Its Peers? A Comparative Analysis Of Audit Quality

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					11773	Robert Mathieu	Audit Quality And Auditor Size: A Study On Bank Loan Pricing
					12754	Lasse Niemi	Valuation Of Takeover Targets And Auditor Quality
					12415	Mona Offermanns	Audit Firm Inspections And Fee Changes – Do Audit Firms Adjust Effort?
					12440	Maxim Zagonov	Audit Quality And Bank Risk Under Heterogeneous Regulation
AURF06	22 April 2011	11.00-12.30	201	NIEVES CARRERA	11967	Zorica Bozinovska Lazarevska	Who Is Who In The Transparency World – The Republic Of Macedonia Experiences
					12155	Margarita Mejia-Likosova	Earnings Management And Its Impact Over The Risk Perception

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					13633	Maria Tsipouridou	Earnings Management and Auditor Reporting in a IFRS Context
					11355	Kenichi Yazawa	Why Don't Japanese Companies Disclose Internal Control Weakness? : Evidence From J-Sox Mandated Audits
					12153	Ben Ali Chiraz	Audit Pricing And Nature Of Controlling Shareholders: Evidence From France
AURF07	22 April 2011	14.00-15.30	307A	GIUSEPPE POGLIANI	11912	Balthasar Hoehn	Supply And Demand Of Voluntary Interim Auditor Reviews: Agency Costs Or Litigation Risk?
					12711	Antonio Carlos Oliveira Samagaio	Is Audit Materiality Consistent With The Expectations Of Financial Statements Users? Evidence From The Portuguese Market

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					13455	Chedia Rekik	Factors Affecting Audit Fees In Europe: France, Germany, And The Uk
					11352	Oliver Rui	Auditor Rotation: Partner Level Or Firm Level, Mandatory Or Voluntary?
					12606	Haiyan (helen) Zhou	Peer Group In Audit Pricing
AURF08	22 April 2011	14.00-15.30	404B	RICK HAYES	11739	Alain Mikol	Historical Origins Of The Legal Requirement To Appoint More Than One Statutory Auditor In Certain Countries
					12114	Damai Nasution	The Impact Of Social Influence Pressure, Locus Of Control And Professional Commitment On Auditors' Judgment: Indonesian Evidence

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					11960	Nicole V. S. Ratzinger	Contrasting Recommendations Of The Advisory Committee On The Audit Profession To Existing Audit Research: Research Gaps And Opportunities
					12927	Ross Taplin	The Role Of The Financial Auditor: An Australian Climate Change Perspective
					13001	Tony Van Zijl	Impact Of Retained Ownership, Ceo-Chair Duality And Foreign Equity Participation On Auditor Choice Of Ipo Firms: Evidence From An Emerging Market
AURF09	22 April 2011	16.00-17.30	102	HENRI OLIVIER	12092	Dorota Dobija	The Origins Of Control And Financial Auditing
					11074	Mieke Jans	Internal Auditing And Process Mining: Opportunities And Challenges

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					12963	Bernhard Rauch	Analyzing The Quality Of European Deficit Data Using Benford's Law: Which Countries Fail The Test?
					12982	Dennis Van Liempd	Historical Macro Trends In Auditing'S Validity Claims
					12667	Ping Zhang	Auditors' Client-Specific Experience And Size Of Downward Bias In Earnings