

## PROGRAM

### 3<sup>rd</sup> EARNet Symposium 2005, Amsterdam

Friday, October 28

10.00 – 12.00 h

**Registration at Artis Party Centre (Plantage Middenlaan 41a)**

12.30 – 12.45 h

**Welcome at Artis Party Centre (Plantage Middenlaan 41a)**

Jacques van der Gaag, Dean Faculty of Economics and Econometrics,  
University of Amsterdam, The Netherlands

Philip Wallage RA, Professor of Accounting, University of Amsterdam,  
The Netherlands

Kai-Uwe Marten, Member of the EARNet Scientific Committee, Professor  
of Accounting and Auditing, University of Ulm

12.45 – 14.00 h

**Plenary Session I at Artis Party Centre (Plantage Middenlaan 41a)**

**Chair: Frans van der Wel RA, Chair of Royal Nivra**

*Current Auditing Standard Setting and the Role of Oversight Bodies*

Steven Maijoor, Director of the Netherlands Authority for the Financial  
Markets (AFM)

John Kellas, MA, FCA, Chairman of International Auditing and Assurance  
Standards Board (IAASB)

14.00 – 14.30 h

**Break at the University of Amsterdam, Hall of building E  
(Roetersstraat 11)**

14.30 – 16.00 h

**PARALLEL SESSIONS**

Room E 010

**Session I: Audit Pricing**

**Chair: Peter Moizer**

*The Effect of Audit Firm Mergers on Audit Pricing in the UK*

K. P. McMeeking, Exeter University, UK

K. V. Peasnell, Lancaster University, UK

P. F. Pope, Lancaster University, UK

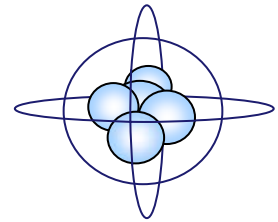
Discussant: Aasmund Eilifsen, Norwegian School of Economics, Norway

*The Impact of Potential Earnings Management on the Pricing and  
Production of Audit Services*

Caren Schelleman, University of Maastricht, The Netherlands

W. Robert Knechel, University of Florida, USA

Discussant: Claus Holm, Aarhus School of Business, Denmark



**Room E 003**

**Session II: Handling Audit Evidence**

**Chair: Roger Meuwissen**

[The Auditor's Error Handling Behavior - An Empirical Study](#)

Michaela Donle, University of Potsdam, Germany

Ulfert Gronewold, University of Potsdam, Germany

Discussant: Hansrudi Lenz, University of Würzburg, Germany

[Reported Internal Control Deficiencies and Earnings Quality](#)

Jean Bédard, Université Laval, Canada

Discussant: Stefan Sundgren, Swedish School of Economics and Business Administration, Finland

**Room E 015**

**Session III: Audit Quality**

**Chair: Kai-Uwe Marten**

[Earnings Management and Audit Quality in Europe: Evidence from the Private Client Segment Market](#)

Brenda Van Tendeloo, University of Antwerp, Belgium

Ann Vanstraelen, University of Antwerp, Belgium and Maastricht University, The Netherlands

Discussant: Stuart Turley, University of Manchester, UK

[Audit Quality Differentiation in the Absence of Incentives for Providing High Quality Audits](#)

Manuel Cano Rodríguez, University of Jaén, Spain

Pablo Arenas Torres, University of Jaén, Spain

Discussant: Mara Cameran, Bocconi University, Italy

**16.00 – 16.30 h**

**Break in hall of building E**

**16.30 – 18.00 h**

**PARALLEL SESSIONS**

**Room E 010**

**Session IV: Demand for Audit and Non-Audit Services**

**Chair: Ann Vanstraelen**

[The Effect of Accounting Scandals and Reform on Audit and Non-Audit Fees in the UK](#)

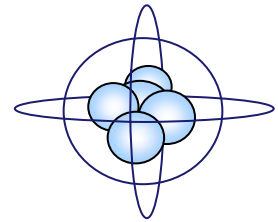
Javed Siddiqui, University of Manchester, UK

Stuart Turley, University of Manchester, UK

Mahbub Zaman, University of Manchester, UK

Nieves Carrera-Pena, University of Manchester, UK

Discussant: Lasse Niemi, Helsinki School of Economics, Finland



**Room E 003**

[The Role of Country and Firm-Specific Factors in the Voluntary Demand for Independent Audits](#)

Jere R. Francis, University of Missouri-Columbia, USA  
 Inder K. Khurana, University of Missouri, USA  
 Xiumin Martin, University of Missouri, USA  
 Raynolde Pereira, University of Missouri, USA  
Discussant: Marleen Willekens, KU Leuven, Belgium

**Session V: Risk Assessment**

**Chair: Rogier Deumes**

[Do Performance and Documentation of Business Process Analysis Influence Auditors' Risk Assessments?](#)

Natalia Kotchetova, University of Waterloo, Canada  
 Thomas M. Kozloski, Wilfrid Laurier University, Canada  
 William F. Messier, Jr., Georgia State University, USA  
Discussant: Luc Quadackers, Free University of Amsterdam, The Netherlands

[Performance Measurement Systems and Strategic Analysis Extensiveness: Auditor's Usage of Balanced Scorecards and Performance Benchmarks](#)

Steven Salterio, Queen's University, Canada  
 W. Robert Knechel, University of Florida, USA  
 Natalia Kotchetova, University of Waterloo, Canada  
Discussant: Jan Bouwens, Tilburg University, The Netherlands

**Room E 015**

**Session VI: Auditor Rotation**

**Chair: Annette Köhler**

[Mandatory Audit-Partner Rotation, Audit Quality and Market Perception: Evidence from Taiwan](#)

Wuchun Chi, National Chengchi University, Taiwan  
 Huichi Huang, National Taiwan University, Taiwan  
 Yichun Liao, National Chengchi University, Taiwan  
 Hong Xie, University of Illinois at Urbana-Champaign, USA  
Discussant: Roger Meuwissen, University of Maastricht, The Netherlands

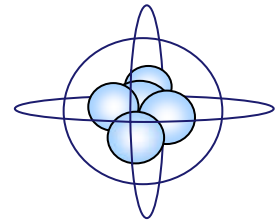
[Mandatory Audit Firm Rotation and Auditor Independence in the Spanish Context](#)

Emiliano Ruiz-Barbadillo, University of Cádiz, Spain  
 Nieves Gómez-Aguilar, University of Cádiz, Spain  
 Nieves Carrera-Pena, University of Manchester, UK  
Discussant: Reiner Quick, University of Darmstadt, Germany

**19.00 h**

**Tour in Artis Zoo and Dinner**

**Meeting point: Artis Party Centre (Plantage Middenlaan 41a)**



**Saturday, October 29**

**08.30 – 10.00 h**

**Room E 003**

**PARALLEL SESSIONS**

**Session VII: Perception of Auditors/Audit Firms**

**Chair: Lasse Niemi**

[Auditors' Perceived Reputation – Modelling the Effects of Shredded Reputation Events](#)

Vlasta Frömlova, Växjö University, Sweden

Karin Jonnergård, Växjö University, Sweden

Helena Trofast, Växjö University, Sweden

Discussant: Annette Köhler, HHL - Leipzig Graduate School of Management, Germany

[The Factors that Affect how Audit Firms are Perceived in New Zealand](#)

Peter Moizer, University of Leeds, UK

Waresul Karim, Victoria University of Wellington, New Zealand

Discussant: Stella Fearnley, University of Portsmouth, UK

**Room E 010**

**Session VIII: Business Risk Audits**

**Chair: Claus Holm**

[The Risk of Business Risk Audits – Are Big Audit Firms Organised to Meet the Risks that Face Them?](#)

Kim K. Jeppesen, Copenhagen Business School, Denmark

Discussant: Klaus Ruhnke, Free University Berlin, Germany

[The Business Risk Audit: Origins and Obstacles \(and Opportunities?\)](#)

W. Robert Knechel, University of Florida, USA

Discussant: Mahbub Zaman, University of Manchester, UK

**Room E 015**

**Session IX: Auditor Reporting**

**Chair: Philip Wallage**

[Auditor Reporting and Audit Committee Characteristics](#)

Maria Consuelo Pucheta-Martínez, Universidad Jaume I de Castellón, Spain

Cristina de Fuentes-Barberá, Universidad de Valencia, Spain

Maria Antonia García-Benau, Universidad de Valencia, Spain

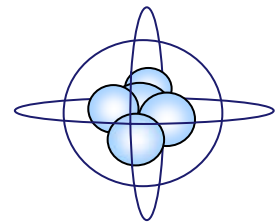
Discussant: Christopher Humphrey, University of Manchester, UK

[An Empirical Analysis of Factors Affecting Going-Concern Decisions for Bankrupt Spanish Firms](#)

Laura Arnedo, Public University of Navarra, Spain

Fermín Lizarraga, Public University of Navarra, Spain

Discussant: Ann Gaeremynck, KU Leuven, Belgium



10.00 – 10.15 h

**Break in hall of building E**

10.15 – 11.45 h

**PARALLEL SESSIONS**

**Room E 003**

**Session X: Auditing and Cost of Capital**

**Chair: Mara Cameran**

[Audit Firm Tenure and the Equity Risk Premium in U.S. and Italy](#)

Jeff P. Boone, University of Texas at San Antonio, USA

Inder K. Khurana, University of Missouri-Columbia, USA

K. K. Raman, University of North Texas, USA

Discussant: Rogier Deumes, University of Maastricht, The Netherlands

[Corporate Governance and the Cost of Debt in the European Union](#)

Heidi Vander Bauwhede, Vlerick Leuven Gent Management School and KU Leuven, Belgium

Discussant: Christof Beuselinck, Tilburg University, The Netherlands

**Room E 010**

**Session XI: Fraud**

**Chair: Aasmund Eilifsen**

[Fraud Risk Formulas for Financial Statement Audits](#)

Rajendra P. Srivastava, University of Kansas, USA

Theodore J. Mock, University of Southern California, USA and University of Maastricht, The Netherlands

Jerry L. Turner, The University of Memphis, USA

Discussant: Stefan Göbel, University of Rostock, Germany

[Ownership Incentives and Management Fraud](#)

Pradyot K. Sen, University of Cincinnati, USA

Discussant: Christopher Koch, University of Ulm, Germany

**Room E 015**

**Session XII: Auditing in Changing Environments**

**Chair: Reiner Quick**

[Regulation and Trust in Auditing in Russia](#)

Anna Samsonova, Abo Akademi University, Finland

Discussant: Peter Moizer, University of Leeds, UK

[Auditors and the Rhetoric of Risk: A Post-Enron Analysis](#)

Rihab Khalifa, Warwick Business School, UK

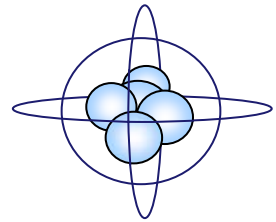
Christopher Humphrey, Manchester Business School, UK

Keith Robson, Cardiff Business School, UK

Discussant: Brendan O'Dwyer, University of Amsterdam, The Netherlands

11.45 – 12.00 h

**Break in hall of building E**



12.00 – 13.30 h

**Plenary Session II in hall of building E**

**Chair: Stuart Turley, Professor of Accounting, University of Manchester, UK**

*The Need for Audit Research from a EU Perspective*

Karel van Hulle, European Commission

13.30 – 15.00 h

**Lunch in the University Mensa (ground floor)**

**and Closing and Presentation of the Best Paper Award**