

PROGRAM

Ph.D. Workshop

prior to the

3rd EARNet Symposium 2005, Amsterdam

Thursday, October 27

8:30 - 10.00 h

Opening Session

Introduction

Marleen Willekens, Katholieke Universiteit Leuven, Belgium

Discussion about state of art auditing research

Ph.D. faculty group

10.00 - 10.30 h

Break

10.30 - 12.30 h

Presentation of proposals by Ph.D. students: Session I

Governance and internal control in the UK

Laura Kerrigan, Manchester Business School, UK

The effect of regulation on perceived auditor independence risk

Christiane Strohm, University of Münster, Germany

Internal audit in private institutions

Marika Arena, Politecnico di Milano, Italy

Moderators:

Peter Moizer, Leed University Business School, UK

Marleen Willekens, Katholieke Universiteit Leuven, Belgium

12.30 - 13.30 h

Lunch

13.30 - 14.15 h

Ph.D. proposal poster session

14.15 - 16.15 h

Presentation of proposals by Ph.D. students: Session II

Framing audit Failure

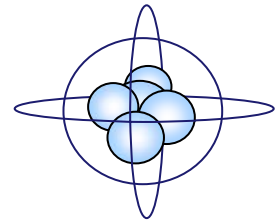
Thomas Carrington, Stockholm University Business School, Sweden

Strategic Performance, going-concern and business failure

Liesbeth Bruynseels, Katholieke Universiteit Leuven, Belgium

Behavioral Economics and Auditing

Christopher Koch, University of Mannheim, Germany



	<p><u>Moderators:</u> Robert Knechel, University of Florida, USA Stuart Turley, Manchester Business School, UK</p>
16.15 - 16.45 h	Break
16.45 - 18.00 h	<p>Presentation of proposals by Ph.D. students: Session III <i>Partners' span of control and audit strategy</i> Joost van Buuren, NIVRA Nyenrode, The Netherlands <i>Audit fees disclosure by French listed companies</i> Sophie Audousset, HEC Paris, France</p> <p><u>Moderators:</u> Dan Simunic, University of British Columbia, Canada Aasmund Eilifsen, Norwegian School of Economics and Business Administration, Norway</p>
18.00 - 18.45 h	<p>Lecture <i>Publishing in accounting and auditing journals</i> Dan Simunic, University of British Columbia, Canada and Editor of "Auditing: A Journal of Practice and Theory"</p>
20.00 h onwards	Ph.D. Workshop Dinner