

AU.PS.Session 1	Wednesday 14.00-15.30	Tre Hall Rondo
Chair: Gronewald Ulfert		
3427 Lai		The Economic Consequences Of An Audit Failure: Evidence From Deloitte Touche Tohmatsu, Hong Kong
3692 Stokes		Audit Quality, Earnings Quality And The Cost Of Equity Capital
3766 Numan		Industry Specialization As A Means To Soften Price Competition In The Audit Market
AU.PS.Session 2	Wednesday 14.00-15.30	Tre Hall Aaria
Chair: Jokipii Annukka		
3251 Holm		An Investigation Of The Drivers Of Audit Quality
3442 Van Buuren		Audit Quality And The Partner Effect: Evidence From European Listed Companies
3429 Kasai		Audit Fees And Accrual Quality: Empirical Evidence From Japan
AU.PS.Session 3	Wednesday 16.00-17.30	Tre Hall Rondo
Chair: Stokes Donald		
3219 Lobo		Audit Quality And The Market Valuation Of Banks' Allowance For Loan Losses
3657 Basioudis		Auditor Fees And Auditor Independence: An Examination Of Going-Concern Reporting Decisions In Australia
3678 Hamilton		The Impact Of Client And Industry Investment Opportunities On Audit Fees
AU.PS.Session 4	Wednesday 16.00-17.30	Tre Hall Aaria
Chair: Richard Chrystelle		
3538 Gronewold		The Staff Capacity Of The Internal Audit Function Of German Corporations
3796 Krishnamoorthy		The Role Of Internal Audit In The Financial Statement Audit: The Contingent Effects Of Board Independence And Audit Committee Effectiveness
3412 Sarens		Cultural Classification And Internal Auditing Standards: A Comparative Study Of Use And Compliance In 19 Countries
AU.PSD.Session 5	Thursday 09.00-10.30	Tre Hall Studio
Chair: Laitinen Teija		
Disc: Sundgren Stefan		
Disc: Vanstraelen Ann		
3051 Lindscheid		The Effect Of Audit Engagement And Review Partner Rotation On Audit Quality
3472 Niemi		Internal Control Quality And External Audit Effort: empirical Evidence From A Less Regulated Environment
AU.PS.Session 6	Thursday 09.00-10.30	Tre Hall Rondo
Chair: Sarens Gerrit		
3256 Kausar		Non-Audit Services And The Demand For Voluntary Audits
3549 Song		Types Of Non-Audit Services And Independence Of Auditors
2975 Koh		Non-Audit Services And Auditor Independence: Evidence From 1978-1980

AU.PSD.Session 7	Thursday 11.00-12.30	Tre Hall Studio	
Chair: Niskanen Mervi			
Disc: Hamilton Jane			
Disc: Stuart Iris			
3163 Hossain			Cross-Country Analysis Of Auditor Specialization Premium: Effect Of Legal, Extra-Legal And Political Environments
3541 Tang			Audit Quality, Investor Protection And Litigation Risk Around The World
AU.PS.Session 8	Thursday 11.00-12.30	Tre Hall Rondo	
Chair: Skaerbaek Peter			
3260 Kato			Experimental Investigations Of Internal Control Transparency: Inducement Of Trust In The Markets By The Introduction Of Internal Control Audit And Efficiency Of Various Types Of Enforcement
3696 Vaassen			Understanding Contract Audits: An Experimental Approach
3466 Quick			The Effect Of Management Explanations On Auditor Decision Processes In Analytical Procedures
AU.PS.Session 9	Thursday 14.00-15.30	Tre Hall Rondo	
Chair: Vanstraelen Ann			
3912 Santi			Auditor Size, Earnings Management And Self-Fulfilling Prophecy
3063 Takada			Auditor Conservatism And Abnormal Accruals
3713 Cameran			The Impact of Adopting International Accounting Standards (IAS/IFRS) on Banking Audit Fees
AU.PS.Session 10	Friday 09.00-10.30	Tre Hall Rondo	
Chair: Holm Claus			
2660 Manita			Towards An Evaluation Of The Quality Of The Process Of Audit By Audit Committees
3356 Ruiz-Barbadillo			Auditors' Perception About The Self-Fulfilling Prophecy And Evidence Evaluation In The Assessment Of The Going Concern Assumption
4072 Meuwissen			The Effects Of Non-Audit Services On Perceived Auditor Independence: An Experimental Investigation Of Supervisory Board Member's Perceptions
AU.PS.Session 11	Friday 09.00-10.30	Tre Hall Aaria	
Chair: Lobo Gerald			
3881 Perozzi			Improving Control Governance Through A Balanced Risk Management Approach
3650 Muessig			External Quality Assurance Systems In Austria, Germany, And Switzerland - A Review Of Oversight Bodies
3126 Sami			Compliance With Internal Control Provisions Of Sarbanes-Oxley Act And Information Asymmetry In U.S. Capital Markets
AU.PS.Session 12	Friday 11.00-12.30	Tre Hall Rondo	
Chair: Hamilton Jane Maree			
3487 Zein			Audit Market Segmentation - The Impact Of Mid-Tier Firms On Competition
3752 Niskanen			Demand For Audit Quality In Small Private Firms: Evidence On Ownership Effects
3894 Svanström			Non Audit Services And Audit Quality: Evidence From Private Firms



AU.PS.Session 13	Friday 11.00-12.30	Tre Hall Aaria
Chair: Branson Joël		
3034 Collin		Explaining Municipal Audit Costs: Considering The Principal
3077 Woods		Crunch Time For Bank Audits? Questions Of Practice And Scope For Dialogue
3405 Prokop		The Market For Squeeze-Out Valuation And Auditing Services: Evidence From Germany
AU.PS.Session 14	Friday 14.00-15.30	Tre Hall Rondo
Chair: Joshi P.L.		
4001 Reis		Modelling The Choice Of Auditors In Emerging Markets
3789 Peni		Auditor's Gender, And Audit Fees
AU.PS.Session 15	Friday 14.00-15.30	Tre Hall Aaria
Chair: Prokop Jörg		
3595 Alles		The Implications Of Unconstrained Data Availability And Aggregation Choice On Continuous Auditing Procedures
3780 Stuart		Analysis Of Non-Random Samples