

12th ANCAAR Audit Research Forum 2014

Venue: *Allan Barton Forum* (2nd Floor, College of Business and Economics; Building 26C)

Friday, 5 December

9:00 am	Breakfast available		
9:15 am	Greg Shailer	ANCAAR	Introduction
9:30 am	Ted Mock	UC, Riverside	<i>Keynote Address</i>
10:30 am	Morning Tea/Coffee		
10:50 am	Elizabeth Carson	UNSW	The impact of group audit arrangements on audit quality and pricing
11.40 am	Ashley Ding	ANU (student)	Auditor industry specialisation and bank information asymmetry
12:30 pm	Lunch		
1:20 pm	Wen Hua Sharpe	Deakin (student)	Capital raising and demand for auditing in private and public firms
2:10 am	Robyn Moroney	Monash	The effect of audit regulation on staffing decisions
3:00 am	Afternoon Tea/Coffee		
3.20pm	Ashna Prasad	UNSW (student)	International PCAOB inspections and quality control of global audit firm networks
4.10pm	Panel		<i>Panel discussion –auditor surveillance issues</i>
5:00pm	<i>Break</i>		
6:00 pm	Pre-dinner drinks and Forum BBQ		

Saturday, 6 December

9:00 am	Breakfast		
9:30 am	Hien Hoang	UNSW (student)	An examination of assurance engagements incorporating both financial and nonfinancial information
10.20 pm	Christine Contessotto	Monash (student)	The impact of audit team experience on audit production efficiency
11:10 am	Morning Tea/Coffee		
11.30 am	Hooi Ng	UNSW (student)	The impact of seasonality in auditing services
12:20 am	David Lont	Otago	Longer term audit costs of IFRS and the differential impact of implied auditor cost structures
1:10 pm	Lunch		

*Many papers presented at the Forum are early drafts or work in progress.
Therefore, papers are made available only to registered participants*



Theodore Mock is Distinguished Professor of Audit & Assurance at the University of California, Riverside. Prior to joining UC, Ted was a Professor of Accounting at the University of Southern California and Professor of Auditing research at Maastricht University in the Netherlands. He was the Arthur Andersen Alumni Professor at USC 1982-2006. In 1983 he helped found the USC Audit Judgment Symposium (now the International Symposium on Audit Research). Ted's previous visiting positions include the University of Otago as a Fulbright Scholar; the Norwegian School of Economics and Business; Maastricht University as a Fulbright Scholar; Nanyang Technological University as Shaw Foundation Professor; The Australian National University; and the University of Melbourne. Ted's main research interests are in audit judgment, assurance services, and evidential reasoning. During 1977-78, he was the first audit research fellow at KPMG in New York City. His AICPA research monograph with J. Turner on internal control evaluation was awarded the American Accounting Association Wildman Award and he was a co-author of the American Institute of Certified Public Accounts (AICPA) monograph on collaborative audit research that received the 1998 Joint AICPA/AAA Collaboration Award. Ted was awarded the American Accounting Association's Auditing Section Outstanding Auditing Educator award in 2003 and the AAA Accounting and Behavior and Organization Section's Notable [Lifetime] Contribution Award in 2006.