

16th ANCAAR Audit Research Forum 2018

Venue: *Allan Barton Forum*

(2nd Floor, College of Business and Economics; Building 26C Kingsley Street, Acton)

Friday, 7 December

8:30 am	Muffins, fruit, tea, filtered coffee and juices available in the Forum. Espresso coffee is available from the café in the CBE Foyer (say you are with ANCAAR).		
8:45 am	Greg Shailer	ANCAAR	Welcome and introduction
9:00 am	Roger Simnett	Chair AUASB	Keynote Address: Reflections from the AUASB: Rebuilding trust and audit quality through evidence-informed standard-setting
10:00 am	Refreshment break		
10:30 am	Xinning Xiao & Soon-Yeow Fang	Monash	When do investors value key audit matters (KAMs)?
11:30 am	Penny Zhang	ANU	The impact of audit committee characteristics on external auditors' disclosure of KAMs?
12:30 pm	Lunch		
1:30 pm	Janne Chung	York Canada	The effects of emotion and gender on inventory valuation.
2:30 am	Iliyas Yusoff	Monash	Search for a turnaround savior: Can external CEO succession mitigate going concern modifications?
3:30pm	Refreshment break		
4:00 - 5:30 pm	David Hay Professor of Auditing, University of Auckland Claire Grayston Policy Adviser, CPA Australia Roger Simnett AO Chair & CEO of AUASB		Panel discussion – <i>Professional exams, licensing and practitioner quality.</i> See David Hay's co-authored paper 'Do professional exams measure the quality of accountants', included in the Forum papers pack.
6:00 - 10:30 pm	Forum dinner –Australian War Memorial. [Bus transfer provided] <i>Some of the museum will be open to ANCAAR guests 6:30-7:00pm.</i>		
Saturday, 8 December			
8:45 am	Muffins, fruit, tea, filtered coffee and juices available in the Forum.		
9:00 am	Joey Huang	Monash	Is familiarity a strength? An examination of the relationship between audit partners' co-working experience and audit outcomes.
9:50 am	Like Jiang	Melbourne	Do audit partners compromise audit quality for clients affiliated with business groups? Evidence from the likelihood of issuing modified audit opinions in China.
10:40 am	Refreshment break		
11.00 am	Tom Scott	AUT	Examining the variance between quoted and reported audit fees.
11:50 am	Dale Fu	UNSW	Group audits and corporate tax aggressiveness.
12:40 pm	Closing & Lunch		

*Many papers presented at the Forum are early drafts that are not in general circulation.
Therefore, papers are made available only to registered participants.*



Prof. Roger Simnett AO has a distinguished career as a regulator and academic. He was appointed as the Chair and CEO of the Australian Auditing and Assurance Standards Board (AUASB) in 2017 and has over 20 years involvement with standard setting bodies. Roger's contributions include two terms as a member of the AUASB, serving on the International Auditing and Assurance Standards Board and serving on task forces for the International Integrated Reporting Committee, where he continues to be a member of their framework review panel. In addition to his standard setting roles, Roger is a Scientia Professor of Accounting at UNSW Sydney. Roger has also held or currently holds visiting or adjunct Professorial appointments at Boston College, King College London and Maastricht University. His research papers have been published in leading journals, including *The Accounting Review*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory* and *Contemporary Accounting Research*. He is a Fellow of the Academy of Social Sciences, was admitted to the Order of Australia in 2016, and was recognised as an ANCAAR Distinguished Audit Research Scholar in 2017.