

## 15th ANCAAR Audit Research Forum 2017

Venue: Allan Barton Forum

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

## Friday, 1 December

Filday, 1 December			
8:30 am	Tea, coffee and juices will avai café in the CBE Foyer.	lable in t	the Forum. Expresso coffee will be available from the
8:45 am	Introductions	ANCAAR	Introduction
9:00 am	Grant Hehir	Auditor General for Australia	Keynote Address: The challenges of achieving quality in a standards-based approach to auditing in the public sector.
10:00 am	Refreshment break		
10:30 am	Chris Stewart	Melb.	Audit Office Labor Market Proximity and Audit Quality
11:30 am	Michael Bradbury	AUT	Consequences of the New Audit Report in New Zealand on Auditors and Investors
12:30 pm	Lunch		
1:30 pm	Penny Zhang	ANU	Do Extended Auditors' Reports Reveal Audit Quality? A Textual Analysis
2:30 am	Neil Fargher	ANU	Benefits and Costs of the Enhanced Auditor's Report: Early Evidence from Australia
3:30pm	Refreshment break		
4:00 - 5:00 pm	<ul> <li>Grant Hehir, Auditor-General for Australia</li> <li>Liz Stamford, Audit &amp; Insolvency Leader, CA Aust. &amp; NZ</li> <li>Noel Harding, Associate Professor, UNSW</li> </ul>		Panel discussion – <i>Professional Scepticism</i>
6:00	Forum dinner – National Museum of Australia (Peninsula Room and deck)		
- 10:30 pm	The museum's Old New Lands Gallery will be open to ANCAAR guests 6:00-7:00pm Pre-dinner drinks and canapes available from 6:30pm. Buffett dinner from 7:00pm		
Saturday, 2 December			
8:45 am	Tea, coffee and juices will available in the Forum.		
9:00 am	Lina Li	Auckland	The Effect of Audit Market Structure Change on Audit Pricing: Evidence from China
9:50 am	Matthew Grosse	UTS	Comparative Advantage, Industry Specialists and Audit Fees
10:40 am	Refreshment break		
11.00 am	Terrance Feng	UTS	Auditor Industry Specialization and Non-GAAP Earnings Predictability
11:50 am	Like Jiang	Melb.	Non-Audit Service and Auditor Independence: New Evidence from M&A Due Diligence Auditor
12:40 pm	Closing & Lunch		

Many papers presented at the Forum are early drafts or work in progress.

Therefore, papers are made available only to registered participants.





**Grant Hehir** commenced as Auditor-General for Australia in June 2015.

Previously, Grant served as the Auditor-General of New South Wales between November 2013 and June 2015. He worked for the State Government of Victoria between 1998 and 2013, including as Secretary of both the Department of Treasury and Finance and the Department of Education and Training. He also served as Chair of the Victorian Leadership Development Centre and CenITex, and as a Director of the Treasury Corporation of Victoria and the Victorian Funds Management Authority.

Grant is a Fellow of CPA Australia and the Institute of Public Administration Australia.