



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

| Session | Date | Time | Room | Chair | ID | Author | Discussant | Paper Title |
|----------------------|-----------------------------|------------------|-------|----------------|-----------|--------|-----------------------|--|
| AU.RF. Session 01 | 9 th May 2012 | 14:00 - 15:30 | P-008 | Ehsan Saleh | Al-Moataz | 15877 | Joseph Christopher | The Role Of Internal Audit In Enhancing Governance: Developing And Testing An Internal Audit Evaluation Framework |
| | | | | | | 16181 | Ester Gras | Internal Audit Quality And Financial Reporting Quality |
| | | | | | | 17274 | Sylvie Heroux | The Internal Audit Function And Information Technology Governance: An Exploratory Survey |
| | | | | | | 15928 | Tatiana Mazza | Information Technology And Internal Controls Over Financial Reporting: Business/it Alignment, Risk Assessment And Frameworks |
| AU.RF. Session 02 | 9 th May 2012 | 16:00 - 17:30 | P-008 | Max | Goettsche | 15336 | Gerrit Sarens | The (mis)match Between The Profile Of Internal Auditors And The Internal Audit Activities And The Relationship With Co- Sourcing/outsourcing And Turnover |
| | | | | | | 17210 | Henrik Höglund | The Impact Of Audit Exemption On Earnings Quality: Finnish Evidence |



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| | | | | | 16368 | Tania Barbosa | | Audit Firms' Human Capital And Audit Quality: Evidence From The Portuguese Audit Market |
| | | | | | 17458 | Marcel Steller | | Audit Quality, Litigation And Risk Aversion -an Analytical Analysis Of The Influence Of Risk Aversion On Audit Quality |
| | | | | | 16398 | Daniel Worret | | Audit, Enforcement And Accounting Quality - Evidence From Germany |
| | | | | | 17242 | Henning Zuelch | | The Relation Of Auditor Tenure To Audit Quality Under Ifrs And Us-GAAP: A German - U.S. Comparison |
| AU.RF. Session 03 | 10 th May 2012 | 09:00 - 10:30 | P-008 | Nives Botica Redmayne | 16555 | Michael Alles | | A Relative Cost Framework Of Demand For External Assurance Of Xbrl Filings |
| | | | | | 17310 | Simon Dekeyser | | The Relationship Between Audit Firm Industry Expertise, Audit Production And Audit Fees |
| | | | | | 16088 | Andrew Ferguson | | Auditor Industry Specialisation And Market Segmentation; Evidence From The Perth Mining Cash-Box Market |



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| | | | | | 17476 | Max Goettsche | | The Determinants Of Internal Control And Governance On Audit Fees: A Meta-analysis |
| | | | | | 15537 | Gary Monroe | | The Effects Of A Client's Political Connections On Auditors' Judgments |
| AU.RF. Session 04 | 10 th May 2012 | 11:00 - 12:30 | P-008 | Jochen Theis | 15533 | Janne Chung | | Understanding The Restatement Process |
| | | | | | 17325 | Dominik Burger | | The Use Of Substantive Aggregate Analytical Procedures: Do Auditors Particularly Rely On Nonsignificant Outcomes? |
| | | | | | 16378 | David Plumlee | | Auditors' Perceptions Of The Risks Associated With Disclosing Material Weaknesses |
| | | | | | 17281 | Rudolf Steckel | | The Influence Of Audit Risk And Materiality Guidelines On Auditors Materiality Assessment |
| | | | | | 15713 | Hiroshi Uemura | | The Relationship Between Material Weaknesses In Internal Controls Over Financial Reporting And Executive Turnover |



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| AU.RF. Session 05 | 10 th May 2012 | 14:00 - 15:30 | P-008 | Rick Hayes | 16041 | Sytse Duiverman | | Audit Firm And Audit Profession Reputation: The Tragedy Of Common Reputations? |
| | | | | | 16758 | Mohamed Khaled Eldaly | | Governmental Audit Oversight In Developed Countries: The Case Of The Uk |
| | | | | | 17226 | Philipp Loew | | Determinants Of Audit Delay In A Mandatory Ifrs Setting |
| | | | | | 16097 | Kati Pajunen | | Auditors' Perceptions Of Goodwill Write-Offs Under Ifrs |
| AU.RF. Session 06 | 11 th May 2012 | 11:00 - 12:30 | P-008 | Ken Trotman | 16974 | Ilias Basioudis | | Auditor Fees And Auditor Independence In Australia |
| | | | | | 16977 | Olivier Charpateau | | Ethics And Internal Independence: A New Dimension Of The Independence Of The Legal Auditor |
| | | | | | 16601 | Florian Hoos | | What Determines Internal Auditor's Objectivity And The Iaf's Independence? Empirical Evidence From An External And Internal Auditors' Perspective |
| | | | | | 16570 | Tatsuhiko Kato | | Mandatory Audit Firm Retention And Rotation Requirements: An Experimental Investigation |



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| | | | | | 17430 | Antonio Carlos | Oliveira Samagaio | Audit Opinions, Earnings Management And Auditor Switching: Evidence From Portugal |
| AU.RF. Session 07 | 11 th May 2012 | 14:00 - 15:30 | P-008 | Karin Jonnergard | 17413 | Maarten | Corten | The Demand For Auditor Association And Assurance In Private Family Firms And The Moderating Role Of Generation |
| | | | | | 15726 | Lourens | Erasmus | The Audit Of Performance Information - Are South African National Government Departments Ready? |
| | | | | | 16052 | Rick | Hayes | Conflict In Governmental Auditing |
| | | | | | 16363 | Mohamed | Hegazy | A Proposed Balance Scorecard For Auditing Firm: Formal, Informal Processes And Other Behavioural Effects |