

20th NATIONAL AUDITING CONFERENCE

Organised by the
The Auditing Special Interest Group (ASIG)
of the **British Accounting Association (BAA)**
Hosted by the **Aston Business School, Birmingham, UK**

Conference Programme

DAY 1 - Friday 16 April 2010

10.00 Registration/coffee

10.55 -11.00 Introduction

Keynote session 1

11.00 –11.45 “ICAS approach to the teaching of ethics”

Hilary Lofthouse, Director, CA Education, ICAS

11.45 - 12.25 “Testing the CPA Reliability Framework: The Effects of Engagement Type and Provision of Non-attest Services on Lenders’ Judgments”

F. Todd DeZoort, The University of Alabama, *Mark H. Taylor*, Case Western Reserve University, and *Travis Holt*, University of Tennessee at Chattanooga

12.25 - 13.05 “An exploration of the adoption of IFAC standards on ethical education by the accounting profession”

Jan Loughran, Newcastle Business School, Northumbria University

13.05 - 14.00 Lunch

14.00 - 14.40 "Post-crisis...Where next for the External Auditing Function?"

Christopher Humphrey, Manchester Business School, and *Margaret Woods*, University of Nottingham

14.40 - 15.20 “The Emptied Landscape: Auditing and Auditors in a time of Great Depression”

Steve Priddy, Director of Technical Policy and Research, ACCA

15.20 - 15.35 Coffee break

15.35 -17.00 Panel Session: “The future of auditing after the crisis”

Steven Leonard, Project Director, FRC/APB

Matthew Mullins, Audit Partner, PwC Birmingham

Peter Gallimore, Audit Partner, Deloitte Birmingham

Simon O’Neill, Audit Partner, E&Y Birmingham

Stuart Turley, Manchester Business School

17.15 Auditing SIG Annual General Meeting

19.30 Pre dinner drinks

20.00 Conference dinner followed by Céilidh

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DAY 2 - Saturday 17 April 2010

Keynote session 2

09.00 - 09.45 "The new AQF programme and work on the external factors affecting audit quality"

Henry Irving, Head of Audit & Assurance Faculty, ICAEW

09.45 - 10.25 "The Impact of Audit Automation on Audit Expectations-Performance Gap: Evidence from the UK"

Kamil Omoteso, Leicester Business School, De Montfort University

10.25 - 10.45 Coffee break

10.45 - 11.25 "Audit Quality Demand in a Differentiated Market and Auditor Switching"

Xiao Xiao & Yi Zhou, both from China Center for Economic Research, Peking University

11.25 - 12.05 "Auditor-Client Bonding and Audit Quality: Partner-Level Evidence"

Charles J. P. Chen, China Europe International Business School, *Xiaohong Liu*, The University of Hong Kong, *Xijia Su*, City University of Hong Kong, and *Xi Wu*, Central University of Finance and Economics, China

12.05 - 12.45 "Board Characteristics, Ownership Structure and Audit Committee Diligence"

Yin Feng, Accounting School, Shanghai Institute of Foreign Trade, China and *Simon S. Gao*, School of Accounting, Economics and Statistics, Edinburgh Napier University

12.45 - 13.00 Conference conclusions

13.00 - 14.00 Buffet lunch