Hello and welcome to the third edition of our Newsletter.

It continues to be a wonderful experience for me the privilege of serving as the Chairman of the Auditing Special Interest Group of the British Accounting Association. It has been a great pleasure to communicate with so many of the members of our Special Interest Group and the broader accounting profession community.

As you know by now, one of the exciting activities of our Special Interest Group is the production of The Newsletter. I want to encourage you to help us help you by keeping us informed of relevant developments affecting our profession. Please see the Editor’s Column on page 2 for more details on the objectives of The Newsletter and the call for contributions. We will strive to keep you informed through our website, and through our Newsletter. We will also periodically keep you informed of upcoming events and important information through email.

During the last annual general meeting that took place in Dublin during the 2007 National Auditing Conference, the membership of the Executive Committee has remained as the previous year with one exception. David Hatherly (University of Edinburgh) tendered his resignation from the Executive Committee of ASIG. David has been involved with the National Auditing Conference since the outset in 1991. The Committee thanked David for his contributions. See page 2 for David’s contribution to the National Auditing Conference and the Auditing Special Interest Group written by Iain Gray.

(continued on page 3)
Welcome to the third edition of The Newsletter for the Auditing Special Interest Group (ASIG) of the British Accounting Association (BAA).

The Newsletter provides a focus for supplying and receiving information on research and teaching in the auditing area, in the hope that new networks involving active contact and collaboration will arise. The aim at the moment is to publish the Newsletter twice a year. The Newsletter will be produced in hard copy and will also be available on the ASIG’s website: http://www.abs.aston.ac.uk/newweb/AcademicGroups/FAL/ASIG/FirtsPage.html

The Newsletter relies heavily on members and non-members of the Auditing Special Interest Group to contribute views, ideas and any other relevant information. In the ‘Research’ section, information about relevant research being funded or in progress, working papers, articles ready for publication, etc, are of particular interest which we would like to include in The Newsletter. Also, if you have read an article or essay in a journal published article which you think it is of high quality and of particular interest to others, please let us know, as there will also be a dedicated section in The Newsletter on already published research.

Also, we are very interested in contributions to our ‘Features’ section in The Newsletter. This section includes news articles or commentaries of maximum 1,500 words. Examples of such submissions include: critical reviews of literature, proposals for auditing innovations, case studies involving audit firms, or essays on professional or regulatory developments. The nature of articles likely to be included in The Newsletter would more closely resemble the types of audit-focused pieces one might find in periodicals such as Accountancy or other similar practice outlets. Articles will be much shorter and unlikely to contain statistical analyses. An article in this section on the effectiveness of the audit committees by Jonathan Hayward of Independent Audit Ltd is featured on page 8.

There is a dedicated ‘Teaching’ section in The Newsletter. This section also relies on your contributions, such as news of activities and developments related to teaching of auditing, teaching materials, case studies, etc. Also, vignettes or anecdotal accounts of challenging teaching-related incidents and how they were dealt with would be of high interest to our members.

The third edition of The Newsletter includes news about forthcoming conferences (p.4), our Newsletter poem (p.18), and information on research funding opportunities currently being offered by ICAEW, so make sure that you peruse this important information carefully. In addition, please start collecting any items of news, teaching or research initiatives and events. Then send us these pieces which would be most appreciated, I can assure you!

Please send your letters and email messages to Ilias G Basioudis, Aston Business School, Aston University, Birmingham, B4 7ET, UK. Email: i.g.basioudis@aston.ac.uk

Best wishes

Joanna Stevenson
Editor
Auditing SIG Newsletter
University of Stirling

DAVID HATHERLY

At the last National Auditing Conference David Hatherly tendered his resignation from the Executive Committee of ASIG. We could almost feel the earth shaking, as David has been involved with the National Auditing Conference since the outset in 1991. Since then he has attended all conferences, presented papers, acted as discussant, chaired sessions and in the year 2000 organised the conference in Edinburgh when NAC was hosted by Edinburgh University. David’s contributions to discussions at conferences were always well-informed and thought-provoking and we are full of hope that resignation from the committee will not mean that he will cease to reward us with his presence. David was one of those attending the meeting at York University in June 1994 where it was decided to bring the National Auditing Conference, by then well-established, into the Auditing Special Interest Group and that its ethos should be maintained. Apart from the contributions that I have already mentioned, David had many useful contacts and he put us into touch with more keynote speakers than everyone else put together – or so it seemed. From the personal point of view it is always a pleasure to meet up with David and this I do regularly when visiting Edinburgh from Fife. I certainly hope that this will continue, as David has already been informed that we expect him to remain an important consultant of our group. -- Iain Gray
The main present focus of interest for members of BAA’s Auditing SIG continues to be the National Auditing Conference and in 2007 we celebrated our seventeen conference. It took place in Dublin, 23-24 March 2007 and was supported by the National Univ. of Ireland, Galway and Emer Curtis was the conference co-ordinator.

The papers accepted for presentation were organised in plenary session. This way an excellent opportunity provided for members to interact and dialogue about important issues related to the audit profession.

The keynote addresses were given by Tim Bell, Director, academic research at KPMG International’s Audit & Advisory Services Centre (AASC) in Montvale, NJ, USA. The subject of Dr Bell’s talk was Audit Quality in the 21st Century and his presentation was a mix of discussion on the plethora of interrelated factors that impact audit quality, and some research needs that could be addressed by academics.

There were four research papers presented during the first day of the conference. These papers addressed a broad array of topics and research methods. The first day finished with the plenary panel session which considered the topic of educating auditors. Ursula Lucas (Bristol Business School), Joanne Powell (Institute of Chartered Accountants in Ireland), Damien Byrne (partner, PwC Dublin) and Charlie Carri (partner JP Geely & Co) presented their views on educating and training auditors. The panel concluded with a Q&A session, and very interesting questions were raised and equally motivating answers were given. The panel session was followed by ASIG’s annual general meeting and the evening dinner and cèilidh.

The second day began with the second keynote speaker, Ms Jo Iwasaki (Manager, Audit and Assurance Faculty, ICAEW). Her speech on assurance services was very informative. See page 14 for the follow-up article. Four research papers were then presented on various auditing areas. All papers presented in the conference were particularly informative in providing information to help improve Auditing SIG’s members teaching and research.

During 2006, the Auditing SIG launched its Newsletter. The Newsletter has quickly become one of the exciting activities of the Auditing Special Interest Group. The aim is to publish The Newsletter twice a year. The first issue was published in June 2006 and the second issue was made public in November 2006. The Newsletter relies heavily on members and non-members of the Auditing SIG to contribute views, ideas and any other relevant information.

The Organising Committee of the 2007 National Auditing Conference wish to thank our sponsors - The Association of Chartered Certified Accountants (ACCA), the Institute of Chartered Accountants in England and Wales (ICAEW), the Institute of Chartered Accountants of Scotland (ICAS), and the Institute of Chartered Accountants of Ireland (ICA) who sponsored the 2007 conference.

It has been decided that the 2008 (18th) National Auditing Conference will take place in the Park Plaza Hotel, in Cardiff, UK. Nina Sharma (Cardiff Business School) is the conference co-ordinator. Nina and the rest of the ASIG Executive and Organising Committee are putting together a fine programme.

Finally, I would like to take this opportunity to encourage you to wander how good is your work/life balance. I firmly believe myself in a work/life balance and being the best we can be at both. Many colleagues and friends I know have put in a lot of effort to make sure that their work is good and they are completely absorbed with their partners or spouses and children in their spare time. But they haven’t really made time to see their wider family and friends. Just imagine yourselves for a moment flying over your house where you could see your car, maybe the trampoline out the back garden and this may bring wonderful memories of your kids on it. A few miles away on the same flight, imagine you could see where your high school used to be, your parent’s and relatives’ houses, as well as all the areas you used to play in where you grew up. As the flight takes a wider route, picture you could see the house where your spouse and you brought up your kids, and next visualise that you have spotted your sister/brother’s old house. As the airplane is lined up for the airport, think of memories of an exciting camping trip with your brother, friend and father that come flooding back.

I would like you to think again your work/life balance, and try to make a few resolutions to see people who you haven’t seen recently. Aim to make up time to meet with old friends and wider family members.

Please feel free to contact me or other Auditing SIG Committee members if you have comments or questions regarding Auditing SIG activities. Our contact information is on the Section’s website (http://www.abs.aston.ac.uk/newweb/AcademicGroups/FAL/ASIG/Firtspage.html) and at the end of this Newsletter.

I hope you all have a lovely summer. I look forward to seeing you in Cardiff on April 18-19, 2008. Make plans now to be there!

Ilias G Basioudis.
Chairman
BAA’s Auditing SIG
Aston Business School
AUDITING SIG CONFERENCE, BAA 18th NATIONAL AUDITING CONFERENCE

The Auditing SIG of the BAA organises its 18th National Auditing Conference on April 18-19, 2008, in Cardiff, UK. The conference will take place in Park Plaza hotel. Nina Sharma (Cardiff Business School) is the conference coordinator.

For further information, see page 6 on this Newsletter. Also, on the website: http://www.abs.aston.ac.uk/newweb/AcademicGroups/FAL/ASIG/FirtsPage.html

BAA CONFERENCE

The annual conference of the British Accounting Association will be held on April 1-3, 2008 at the Paramount Imperial Hotel in Blackpool, UK. The deadline for submission of abstracts or papers is 31 December 2007. For further information, see page 11 on this Newsletter, and:

http://www.baa.group.shef.ac.uk/

Workshop on Accounting & Regulation

Siena, Italy, September 20-22, 2007
Further details: http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=506

American Accounting Association (AAA) International Section meeting,
San Diego, California, USA 7-9 February 2008

Research papers in financial reporting, auditing, or corporate governance are encouraged to be submitted.

In recognition of the need for more interaction between UK and US academics, Ernst & Young has offered a bursary of UK£1,500 to enable a UK academic to take a paper to the above conference.

See page 17 for more details.

American Accounting Association, Auditing Section 14th Annual Midyear Conference

Capitol, Austin, Texas, USA 17-19 January 2008

Call for Submissions

The conference will be held at the Austin Marriott in Austin. Submissions must be received by September 1, 2007, to be considered for the programme. Early submission is highly encouraged. CPE sessions will be held on the afternoon of January 17. The remainder of the conference will consist of keynote, plenary, and concurrent sessions dealing with a wide variety of contemporary topics related to audit, attestation and assurance practices, education, and research. You are encouraged to contribute to the programme through submissions of auditing/attestation/assurance research and education papers (including instructional cases), and special session proposals.

Further information: http://aaahq.org/audit/index.htm

Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference

6-8 July 2008
Sydney, Australia

Papers are invited in the broad areas of accounting (including financial, management, audit, corporate governance, education, ethics, environmental, public sector), finance, accounting information systems, business/tax law or a related topic. Papers should conform to the style and format of Accounting and Finance, the journal of AFAANZ.

Papers must be submitted by Thursday, 31 January 2008.

Further information: http://www.afaanz.org

European Accounting Association (EAA) conference

The annual conference of the European Accounting Association will be held on April 23-25, in Erasmus University Rotterdam.

Further details: http://www.eaa2008.org/

WORDS OF WISDOM

Some rules for enjoying your job:
1. Do not imitate others,
2. Apply these four good working habits: a) clear your desk of all papers except those relating to the immediate problem in hand, b) do things in the order of their importance, c) when you face a problem, solve it then and there if you have the facts necessary to make a decision, d) learn to organise, deputise and supervise,
3. Learn to relax at your work,
4. Put enthusiasm into your work,
5. Count your blessings – not your troubles,
6. Remember that unjust criticism is often a disguised compliment,
7. Do the very best you can.

From How to Enjoy Your Life and Job by Dale Carnegie
Hong Kong
January 4-5, 2008
Papers are invited for the above symposium by September 1, 2007. For further information: http://www.af.polyu.edu.hk/cae.htm, or http://aaahq.org/audit/aipj.htm

OTHER NEWS

The EMAC 2007 Conference Online Job Market
The EMAC, with the cooperation of the EIASM (European Institute for Advanced Studies in Management), is pleased to announce the launch of an electronic European job market. The website for the EMAC job market is accessible at: http://www.eiasm.org/JMW/site/default.asp?jobmarket_textid=15

CCH books
CCH has recently published a book entitled Real Estate – An Auditing Guide and is offered at a 10% discount to our readers. CCH has also been marketing two other titles (Agriculture – An Industry Auditing and Accounting Guide and Real Estate – An Industry Auditing and Accounting Guide)
To receive your discount, contact Ms Celia Francis, tel 020 8247 1115, Email: celia.francis@cch.co.uk

Ernst & Young bursary, AAA International Section meeting
For 2006-7 the EY bursary was awarded to Dr Jill Collis of Kingston University, for her paper Progress towards the harmonisation of audit exemption in the EU and the case of the UK.
For further details for the 2007-08 bursary, see page 17.

AAA Resource website on the shortage of accounting PhDs
Supply and Demand of Accounting PhDs, the recent report of the Joint Project of the AAA and Accounting Programs Leadership Group (APLG), is posted online
http://aaahq.org/temp/phd/index.cfm

PhD Bursary funding
The Worshipful Company of Chartered Accountants in England and Wales has recently announced the establishment of a new annual PhD bursary funding for ICAEW members. The bursary will provide £15,000 of funds for an ICAEW member to study for a PhD in an accounting related subject at a UK university.
Full details of the scheme from Ms Gillian Knight, ICAEW,
Tel: 020 7920 8478,
Email: gillian.knight@icaew.com

Grant Thornton UK and RSM Robson Rhodes merged
The new organisation operates as Grant Thornton UK LLP and is UK’s fifth largest accounting and business advisory group

EU Statutory Audit Directive
The Department of Trade and Industry will soon implement the statutory audit directive in UK law and various amendments to the accounting directives. The Directive clarifies the duties of statutory auditors and provides for their independence and ethical standards; introduces a requirement for external quality assurance; provides for public oversight of the audit profession, including third country auditors, and improved cooperation between oversight bodies in the EU. It also provides a basis for international cooperation between regulators in the EU and with regulators in third countries. For more informations, go online to www.dti.gov.uk/consultations/page38046.html

FRC unveils audit choice report
FRC has recently published its latest update on choice in the UK audit market. For further details, go online to http://www.frc.org.uk/

News from Gareth Morgan
(a) Last summer we completed a research study on Community Accountancy Services, commissioned by the Finance Hub (part of the Government’s ChangeUp programme of infrastructure support to voluntary organisations). Community Accountancy Services are voluntary organisations which provide support to other voluntary organisations on issues of accounting and financial management - for many of them a key part of their work is providing a service of preparing year end accounts and independent examination under the Charities Act 1993.
Morgan, GG - with Carter, P; Dahlberg, L; Fitch, T; Gordon, F; Leman, J; Stevens, A; Stringer, J.
(b) I have also been writing a number of professional articles on the changes to the regime for charity audit and independent examination as a result of the Charities Act 2006 and Companies Act 2006. These include:
(Chapter 6 deals with the changes to the accounting and audit requirements)
CONFERENCE ANNOUNCEMENT AND CALL FOR PAPERS

18th National Auditing Conference
18 & 19 April 2008, Park Plaza Hotel, Cardiff, UK

The 18th National Auditing Conference, organised by the Auditing Special Interest Group (ASIG) of the British Accounting Association (BAA), will be held in Cardiff, UK on Friday 18 and Saturday 19 April 2008.

The conference aims to provide a forum which: i) allows faculty from higher education establishments to meet and exchange ideas and experiences, ii) encourages the discussion of educational objectives and teaching methodologies within auditing courses, and iii) promotes the dissemination of current research and professional practice.

This conference has been successfully held at venues around the UK for the past 17 years and attracts a mix of academic and professional speakers from the UK and abroad. An important feature of the conference is that it is held in plenary session with papers presented serially rather than in parallel. Approximately 45 minutes is allowed for the delivery of each paper including an allowance of 10-15 minutes for discussion and questions. The conference organising committee invites papers in any area of auditing.

E-mail or post submissions to ilias G Basioudis (please see the back of this Newsletter for contact details). Submissions (abstracts or full papers) must be received by November 2, 2007 to be considered for the programme. Full paper submissions will be given priority. Submissions are not eligible for consideration if they will have been published or accepted for publication by November 2, 2007. Final version of accepted papers will be required for binding into the conference proceedings by 1 February 2008.

Early submission is highly encouraged. Any questions should be addressed to the conference co-ordinator, Nina Sharma (Cardiff Business School) or the ASIG’s Chairman, ilias Basioudis, at the e-mail addresses listed at the end of this Newsletter.

ASIG’s website: http://www.abs.aston.ac.uk/newweb/AcademicGroups/FAL/ASIG/FirtsPage.html

RESEARCH

Have You Read This?


561-583.

Please let us have any interesting papers you have read and would like others to read them too.

Working Papers

These working papers were presented in the ASIG’s 17th National Auditing Conference, March 23 & 24, 2007:

“Controlling Quality? An Analysis of the Contemporary Audit Regulatory Arena” by Christopher Humphrey (Manchester Business School), Rihab Khalifa (Warwick Business School), and Keith Robson and Nina Sharma (both Cardiff Business School).

“Do Industry Specialists and Business Risk Auditors Enhance Audit Reporting Accuracy?” by Liesbeth Bruynseels (Tilburg University), W. Robert Knechel (University of Florida), and Marleen Willekens (Tilburg University).

“Audit seniors’ perceptions of the goals and behaviour of audit partners” by Clodagh McGarry (DCU Business School) and Breda Sweeney (NUI, Galway)

“UK Shareholders’ Views on Threats to Auditors’ Independence” by Roy Chandler and Eleanor Dart (both Cardiff Business School).

“An Investigation into the Application of Continuous On-line Auditing in the United Kingdom” by Kamil Omoteso, Ashok Patel and Peter Scott (all Leicester Business School, De Montfort University)

“Factors impacting on the ethical decision making process of audit seniors” by Breda Sweeney (NUI Galway), Bernard Pierce (DCU Business School), and Don Arnold (Union College Graduate Management Institute).

“Pushing Elephants Uphill – Teaching Ethics. It Works!” by Conor O’Leary (Queensland University of Technology).

“An analysis of UK Andersen clients pre- and post Andersen demise: where have they gone and did they pay more?” by Ilias G. Basioudis and Maria Papadimitriou (both from Aston Business School).

Other Working Papers:


“Clarity” Begins at Home” by Ian Dennis (Business School Oxford Brookes University).

“Putting Audit Methodologies in Context: The Case of Business Risk Audits in Jordan” by Modar Abdullahi and Husamuddin Al-Khadash (both Hashemite University in Zarqa, Jordan).

“Establishing a standardization sample for accounting students’ DIT scores: a meat analysis” by Richard A. Bernardi (Gabelli School of Business, Roger Williams University) and David F. Bean (B. D. & C. Academic Consulting).

Auditor-specific differences in clients’ website disclosures of corporate codes of ethics: an international study” by Richard A. Bernardi and Catherine C. LaCross (both Gabelli School of Business, Roger Williams University).

“Auditors’ error handling, error orientation, and audit organizations’ error climate — validity and reliability of a measurement instrument” by Ulfert Gronewold and Michaela Donle (both University of Potsdam).

“The audit function with cash-based accounts: perspectives from practitioners with small charities” by Gareth G Morgan (Faculty of Organisation & Management, Sheffield Hallam University).


“Does voluntary compliance with international best practices concerning corporate governance enhance performance? Firm-level evidence from Europe” by...
Heidi Vander Bauwhede (Vlerick Leuven Gent Management School & Katholieke Universiteit Leuven).

"Improving Choice in the Audit Market" by Kevin McMeeking (School of Business and Economics, University of Exeter).

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**PhD (Doctoral) Candidates**

Ms Eleanor Dart

*Congratulations to Eleanor Dart (Cardiff Business School) who recently completed and submitted her doctoral thesis.*

AAA Student Membership now available to full-time doctoral students worldwide

The American Accounting Association now offers student membership to full-time doctoral students residing anywhere in the world. Discounted registration fee and other benefits are offered.

For complete information, go online to [http://aaahq.org](http://aaahq.org), click on Membership and then click on New Student Membership Application.

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**Research Grants**

Please send us any research bids you have made or any research grants you have received in the last few months in i.g.basioudis@aston.ac.uk

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**FEATURES**

This section includes short articles or commentaries of maximum 1,500 words. Examples of such submissions include critical reviews of literature, proposals for auditing innovations, case studies involving audit firms, or essays on professional or regulatory developments. The nature of articles likely to be included in this section of The Newsletter would more closely resemble the types of audit-focused pieces one might find in periodicals such as *Accountancy* or other similar practice outlets. Articles will be much shorter and unlikely to contain statistical analyses.

Also, this section incorporates vignettes or anecdotal accounts of challenging teaching-related incidents and how they were dealt with. Finally, this section may include short profiles of members of Auditing SIG. Please send your letters or email messages to ilias G Basioudis, Aston Business School, Aston University, Birmingham, B4 7ET, UK. Email: i.g.basioudis@aston.ac.uk

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**What makes an Audit Committee “effective”?**

by Jonathan Hayward, Independent Audit Ltd

At the most basic level, an effective audit committee is one that makes sure financial reporting failures don’t happen. But the best audit committees go further and...
add value to the business. The trouble is, much of an audit committee’s activities and the effectiveness of its oversight is not visible and can be difficult to assess, especially from outside the organisation.

In a paper published last year, Independent Audit Limited suggests that effectiveness is about achieving a delicate balance between two apparently contradictory dimensions. One concerns the importance and quality of relationships between the committee – especially the chairman – and its stakeholders, including executive management. Trust plays a key role here. The other involves the rigour of the process of oversight – how close a watch it keeps. The character of an audit committee, and how effective it is, hinges on what sort of balance it strikes between these two.

**Types of audit committee**

An audit committee that scores ‘low’ on the dimensions of both quality of oversight and of relationships is called a Rubber Stamper. It aims for basic compliance with the Combined Code, ensuring there is a tick in every box. It can be conscientious, but restricted in ambitions. It is most readily identified by the presence of a disengaged finance director who sees committee meetings as a tedious and unproductive obligation.

At the other extreme is the most effective audit committee, which combines a rigorous approach to its oversight with constructive relationships and a high level of mutual trust. This is the Improver. The Improver aims to add value beyond compliance and is continually striving to do better. The finance director is fully engaged, recognises the committee’s value and does not feel unduly burdened by its demands. Annual evaluations take the form of questioning performance, asking “How well have we done this, and could we have done better”.

<table>
<thead>
<tr>
<th>The Independent Audit Matrix of Audit Committee Effectiveness</th>
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<tbody>
<tr>
<td>Increasing emphasis on relationships ↑</td>
</tr>
<tr>
<td>The Supporters’ Club</td>
</tr>
<tr>
<td>The Rubber-Stamper</td>
</tr>
<tr>
<td>Increasing rigour of oversight →</td>
</tr>
</tbody>
</table>

Needless to say, every audit committee thinks it’s an Improver. Even the most enthusiastic and expert audit committee is likely to have the occasional wobble. When this happens, it can slip into being either a Supporters’ Club (which leans towards complacency and takes trust for granted) or an Examiner (whose premise is the more detail and more process, the better – meetings can become confrontational and the committee may well miss something important by failing to see the big picture through over-scrutiny and excessive risk aversion).

**How to improve an audit committee**

What can an audit committee do to become an Improver? Here are some practical suggestions, based on Independent Audit’s experience of good and not-so-good audit committees:
• **Make sure the committee’s role is understood.** A lot of unnecessary conflict arises because people have different ideas about what the audit committee is there for, and where the boundaries are drawn between it, the board and the other committees.

• **Don’t routinely delve into the minutiae.** Audit committees are not there to do day-to-day monitoring, or to manage the business; this is up to the executives. It should avoid unintentionally turning into an Examiner.

• **Be flexible.** Don’t be afraid to postpone items low on the agenda and deal properly with an issue rather than let unresolved feelings fester.

• **Keep a light touch.** Finance directors sometimes complain about their audit committee’s policeman-like attitude. Audit committees should think friendly (but incorruptible) neighbourhood bobby, rather than Special Branch.

• **Modulate your tone.** Praise (where it is due) makes a huge difference. So does talking about ‘what we can do’ about something, rather than ‘what you should have done’.

• **Time for lunch?** The audit committee chairman needs frequent contact with the finance director and audit partner to build up trust and establish open communication. Occasional lunches should be augmented by regular meetings.

• **...but tread the fine line between collaboration and oversight with care.** The audit committee is there to help the finance director get it right, but it mustn’t start to share the management’s assumptions. It needs to remain sufficiently detached to add value through its own, objective point of view.

And most importantly, don’t become complacent.

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**The European Accounting Review**

The official international scholarly journal of the European Accounting Association (EAR), published by Routledges. The European Accounting Review is included in the Social Science Citation Index since 2006. Devoted to the advancement of accounting knowledge, it provides a forum for the publication of high quality accounting research manuscripts. The journal acknowledges its European origins and the distinctive variety of the European accounting research community. Conscious of these origins, the European Accounting Review emphasises openness and flexibility, not only regarding the substantive issues of accounting research, but also with respect to paradigms, methodologies and styles of conducting that research. Though the European Accounting Review is a truly international journal, it also holds a unique position as it is the only accounting journal to provide a European forum for the reporting of accounting research. The advent of e.g. the single European market and the consequent harmonisation of accounting standards and regulations has shown the need for a European forum for accounting research. The European Accounting Review has already become indispensable as such a forum. With an internationally renowned new editorial team and leading contributors, the European Accounting Review is an increasingly important arena for the development of accounting theory and practice. Peer Review Policy: All articles in this journal undergo editorial screening and double-blind peer review. 

[http://www.tandf.co.uk/journals/titles/09638180.asp](http://www.tandf.co.uk/journals/titles/09638180.asp)
The British Accounting Review, currently edited by Vivien Beattie and Clive Emmanuel from Glasgow University, is explicitly a broad-based journal, seeking to publish scholarly papers across the whole spectrum of accounting and finance, encouraging a wide range of research methodologies. Auditing represents one of the major fields within the journal's scope. The paper on audit quality by Jere Francis, published in the December 2004 issue, has been one of the journal's most requested articles during 2005. Associate Editors who have particular expertise in the auditing field are David Gwilliam and Mike Page and several editorial board members are audit research specialists.

Each submitted paper is judged according to international standards within its topic area, the originality of its contribution, its relevance to the development of the subject and the quality of its exposition. All papers are subject to double blind refereeing.

An indication of the significance of the British Accounting Review is given by RAE 2001 data, which shows that it was the fourth most frequently nominated journal to the Accounting and Finance and Business and Management panels. The British Accounting Review is also increasingly being targeted by non-UK academics (just over 50% of all submissions during 2005). During 2005, the time to first decision letter has been less that 8 weeks for 40% of papers; and the editors seek to offer a relatively short publication delay upon acceptance of a manuscript.

Potential contributors should consult the journal's website at http://www.sciencedirect.com/science/journal/08908389. Submissions should be made to the Editorial Office at BAR@gla.ac.uk.

This is a dedicated 'Teaching' section in The Newsletter. This section relies on your contributions, such as news of activities and developments related to teaching of auditing, teaching materials, case studies, etc. Also, vignettes or anecdotal accounts of challenging teaching-related incidents and how they were dealt with would be of high interest to our members. Email us in: i.g.basioudis@aston.ac.uk

BAA 2008 ANNUAL CONFERENCE AND DOCTORAL COLLOQUIUM

CALL FOR PAPERS

The 2008 Annual Conference and Doctoral Colloquium will take place at Paramount Imperial Hotel, Blackpool, which is located on the North Promenade. Blackpool has long been known as the fun and adventure capital of the UK and attractions include The Tower and Tower World, Pleasure Beach, The Grand Theatre – National Theatre of Variety, Tussauds’ Waxworks, the Golden Mile, and the Winter Gardens. Blackpool is also a great base to discover the region with 30 miles of stunning coastline, and the stunning lake district being less than an hour’s drive away.

Annual Conference (Tuesday 1 to Thursday 3 April)

The Annual Conference provides the opportunity for delegates to present their current research, develop their academic network, and an opportunity for the professional bodies and publishers to meet with academics and pro-

Papers are invited in all areas of accounting and finance for:
• parallel sessions which will last for 90 minutes and contain three papers;
• workshop sessions (short presentation and discussion) which will last for 90 minutes and contain up to five papers.

Anyone wishing to present their work should submit to the Administrator (see below for details) by 31 December 2007:
• a completed registration form;
• parallel sessions - a copy of the full paper and an abstract (using the standard BAA format);
• workshop sessions - a copy of the abstract (using the standard BAA format).
• indicate the stream (e.g. management accounting, public sector, finance etc) in which they would like to present.

Authors will be notified of acceptance of papers by mid February 2008.

Doctoral Colloquium (Monday 31 March to Tuesday 1 April)

The BAA’s Doctoral Colloquium is a national colloquium for stude-

Irish University. The purpose is to bring doctoral students together to offer plenary sessions by leading researchers, dedicated workshops presented by subject area specialists, offer students the opportunity to present their work and receive expert comment and advice from established faculty members and provide an opportunity for group networking.

Students wishing to participate should submit to the Administrator by 31 December 2007:
• a completed registration form;
• if wishing to make a presentation, an A4 summary (using the standard BAA format) of either the research proposal or findings;
• Students attending this event may be interested to note that they can apply for a bursary of £100 towards the cost of attending the Annual Conference.

Further details and registration forms for both events can be obtained via the BAA’s web-site. www.shef.ac.uk/~baa
The British Accounting Association, which was established in 1947, is a UK organisation which brings together those interested in teaching and research in accounting and finance. Please note that the Association is not a qualifying body for the purposes of practising accounting and finance, and members are not allowed to use or advertise their membership for business purposes. The Association currently has about 780 members, many of whom are employed in UK Higher Educational institutions. Other members include representatives from leading firms of accountants as well as a significant number of private individuals and people based outside the UK. The benefits of membership include:

- free subscription to the quarterly refereed journal The British Accounting Review;
- a free copy (in the year of publication) of the biennial The British Accounting Review Register - the authoritative reference work on UK accounting and finance departments and the lecturing/research interests and publications of 1,500 academic staff members across over 100 UK institutions;
- eligibility to:
  - join the seven Special Interest Groups of the BAA (which includes Auditing, Corporate Governance, Education, Financial Accounting and Reporting, Interdisciplinary Perspectives, International and Public Services);
  - attend the conferences, seminars, research workshops, and doctoral colloquium organised by the BAA and its sub-groups;
  - reduced personal subscription rates for other journals, including Critical Perspectives on Accounting and Accounting Education.

During 2007 the Association’s Officers and Representatives are:

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<tr>
<th>Role</th>
<th>Name and Affiliation</th>
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<td>Chairperson</td>
<td>John Holland, University of Glasgow</td>
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<td>Vice Chairperson</td>
<td>Neil Marriott, University of Glamorgan</td>
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<td>Alan Murray, University of Sheffield</td>
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<td>Editors, British Accounting Review</td>
<td>Vivien Beattie and Clive Emmanuel, University of Glasgow</td>
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<tr>
<td>Editors, British Accounting Review Register</td>
<td>Christine Helliar and Lissa Monk, University of Dundee</td>
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<td>Chair, CPAF</td>
<td>Pauline Weetman, University of Strathclyde</td>
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<td>Chair, CHA</td>
<td>Elaine Harris, DeMontfort University</td>
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<td>Regional Groups:</td>
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<td>Scottish</td>
<td>David Power, University of Dundee</td>
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<td>Northern</td>
<td>David Oldroyd, University of Newcastle upon Tyne</td>
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<td>South Eastern</td>
<td>Mick Broadbent, University of Hertfordshire</td>
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<td>South Western</td>
<td>Mark Clatworthy, Cardiff University</td>
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<td>Special Interest Groups:</td>
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<td>Auditing</td>
<td>Ilias G. Basioudis, Aston University</td>
</tr>
<tr>
<td>Corporate Governance</td>
<td>Jill Solomon, Cardiff University</td>
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<tr>
<td>Education</td>
<td>Neil Marriott, University of Glamorgan</td>
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<tr>
<td>Financial Accounting Reporting</td>
<td>Mike Jones, Cardiff University</td>
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<tr>
<td>Interdisciplinary Perspectives</td>
<td>Jim Haslam, Dundee University</td>
</tr>
<tr>
<td>International Accounting/Finance</td>
<td>Peter Walton, Open University Business School</td>
</tr>
<tr>
<td>Public Services</td>
<td>Ron Hodges, University of Sheffield</td>
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</tbody>
</table>

If you would like to join the Association, or if you require further information, please contact:

Kathryn Hewitt, BAA Administrator, British Accounting Association, c/o Management School, The University of Sheffield, 9 Mappin Street, Sheffield S1 4DT, UK.
Tel: 0114 222 3462; fax 00 44 114 222 3494; Email: baa@shef.ac.uk Web: www.shef.ac.uk/~baa
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The Institute of Chartered Accountants in England & Wales (ICAEW) is keen to promote high quality research in the public interest on issues relevant to its members’ areas of professional expertise.

The ICAEW’s research interests are focused on the themes pursued in its thought leadership programmes. Some of the key issues the ICAEW is interested in relation to audit and assurance include:

- the local challenges of implementing global auditing standards;
- the challenges of auditing new types of information;
- different stakeholders’ expectations of the audit
- how non-audit assurance services support the credibility of information flows in areas other than the audit of financial statements; and
- the concept of assurance and what users expect from it.

For more information or for details of how to apply for research funding contact Gillian Knight at gillian.knight@icaew.com or tel 020 7920 8478. The latest catalogue of research and thought leadership publications can be viewed at http://www.icaew.com/index.cfm?route=135530.

The ICAEW’s latest Research and Thought Leadership Publications catalogue is now available. It includes details of all the current research reports and briefings, many of which are available free of charge. It also includes information on the on-going ICAEW thought leadership initiatives. The catalogue can be downloaded at http://www.icaew.com/index.cfm?route=135530
Alternatively hard copies are available by calling 020 7920 8634 or emailing centre@icaew.com.

ICAS

ICAS RESEARCH PUBLICATIONS

The Research Committee of ICAS has published six new research reports in 2006. Details of these reports are available on the ICAS website www.icas.org.uk/research. Noted below is a brief summary of two of these reports which are of particular relevance to auditing.

The Development of an Audit Learning Package: SCAM
Christine Helliar, Elizabeth Monk, Lorna Stevenson and Colin Allison

This research was undertaken to develop an audit teaching resource which would enable university students to put their technical knowledge into practice, and expose them to both the technical issues and the sort of critical scepticism and ethical awareness required in modern auditing. The findings of the research, whilst used to develop a software package, called SCAM, also provide an insight into the wider needs of a university audit course. The report gathers the views of university academics, university students, qualified audit practitioners and trainee accountants. The software...
package is available free of charge at www.scam-plc.co.uk.

**Ethics and the Professional Accounting Firm: A Literature Review**
Aileen Pierce

This report reviews the literature on professions and professionalism in general, focusing on professional firms, with the objective of gaining insights into the evolution of, and ethos inherent in, contemporary accounting firms. The report studies the pressures that commercialism of accounting firms and an expansion of services can exert on the professionalism of accounting firms, as well as identifying the essential characteristics for ethical practice in accounting.

If you would like to subscribe to receive e-mail notification of our new publications please e-mail research@icas.org.uk

**ICAS RESEARCH GRANTS**
ICAS has recently awarded the following audit relevant grant:

**Towards a Culture Audit: Tone at the Top**
Joel Amernic - University of Toronto; Russell Craig - Australian National University; Dennis Tourish - Robert Gordon University

The study will focus on the ‘tone at the top’, as manifest in the annual, formal narrative accountability of CEOs or company chairman in their annual report letter to shareholders. A database of 3,000 letters will be created, covering the period 1996 to 2005 of the top 150 UK companies and the top 150 Fortune 500 companies. The study will address a number of research questions, including the following three key issues:

- Is the ‘tone at the top’ associated with fraudulent financial reporting?
- What are the patterns in ‘tone at the top’ over the past decade and how might ‘tone at the top’ be improved?
- How should auditors operationalise ‘tone at the top’ and conduct a ‘culture audit’?

For details of our grant application process or an informal chat about a research proposal please contact the ICAS Research Centre on 0131 347 0237 or alternatively visit our website at www.icas.org.uk/research.

**OTHER ICAS NEWS**
The Audit and Assurance Committee of ICAS will shortly publish the results of a survey of audit firms and businesses into the impact of the APB Ethical Standards for Auditors. This will be available to download from the ICAS website www.icas.org.uk.

**Developing the Framework for Assurance Engagements,**
by Jo Iwasaki, Audit and Assurance Faculty ICAEW

Three years have passed since the International Auditing and Assurance Standard Board (IAASB) published the *International Framework for Assurance Engagements* (Framework) and International Standard on Assurance Engagements (ISAE) 3000. Assurance engagements other than audits or reviews of historical financial information in 2004.

The two pronouncements cover two different aspects of assurance engagements: the Framework discusses the definition and objectives of assurance engagements while ISAE 3000 provides procedural guidance for performing assurance engagements specifically for non-historical /financial information. In terms of the conceptual structure of all pronouncements published by the IAASB, the Framework is positioned above all assurance standards including existent International Standards on Auditing (ISAs), and ISAE 3000 is placed on a level with ISAs and International Standards on Review Engagements, covering any other types of subject matters (IAASB Handbook page number, 190).

The IAASB approved the issuance of the Framework and ISAE 3000 at a meeting in December 2003, but the decision was not uncontested. Possibly the most fundamental challenges were in relation to the concept of limited assurance. A question was raised as to the extent of work required to give a limited assurance conclusion, in contrast to a reasonable assurance conclusion: "without such guidance, it might open the door for practitioners to do very little work and yet still be able to issue an opinion and, consequently, introduce inconsistent levels of effort in practice" (IAASB Minutes, Section 3, 8–12 December 2003, 6). Furthermore, the Board debated whether "a meaningful level of assurance" was appropriate to define the cut off point of limited assurance (7). The IAASB (continued on page 15)
ultimately supported the pronouncements as presented on the grounds that the requirement on the elements of assurance engagements, in particular the need for suitable criteria and engagement acceptance consideration, should provide necessary safeguards (7-8).

The issuance of the two pronouncements almost appears to have ended the debate on the concept of limited assurance, although the issues debated then have not entirely been resolved today. While there were a series of academic studies up to 2004, there appears to be only one that explicitly deals with limited assurance. Using the responses sent by accountancy firms in 2001 to the IAASB’s survey in relation to “moderate assurance” (later replaced by “limited assurance”), Hasan et al. in 2005 reported on what determines the type of assurance and how this was understood by the clients and third parties who received assurance reports (97-100). The work provides a rare insight into an increasingly important subject, now that assurance reports based on limited assurance are regularly used in practice.

Shortly after the publication of the two pronouncements, there were expectations within the IAASB that further projects on assurance engagements on specific subject matters would be undertaken. This included sustainability, prospective financial information and XBRL (abbr. Extensible Business Reporting Language) (IAASB, Minutes, December 2004).

In several European countries, including the Netherlands and Germany, assurance standards on sustainability reports have been issued, based on ISAE 3000. In the UK, the Auditing Practices Board (APB) has issued a series of standards for investment circulars, including prospective financial information in the form of Standards for Investment Reporting (SIRs) 1000-4000, again consistent with the principles set out in ISAE 3000. No assurance standard has been issued so far in relation to XBRL, reflecting the lack of conformity as to what the practitioners are expected to evaluate (i.e. subject matter) and how, since choice of criteria inevitably depends on the subject matter.

The IAASB has not issued any subject matter specific standard so far, although it is currently developing a standard on ‘service organisations.’ A service organisation in this context refers to an organisation that carries out business operations on behalf of or outsourced by other entities (i.e. user organisations). Drawing on examples of existing standards and guidance in the US, Canada and UK, the standard is expected to provide guidance on performing assurance reporting on the internal control of service organisations. Currently the scope of the guidance is limited to the examination of internal controls of a service organisation to the extent that it is relevant to the user organisations’ financial statements audit (which involves the consideration for internal controls). In contrast, the best practice guidance issued by the Institute of Chartered Accountants in England and Wales (ICAEW) in 2006 is related to the description, design and operating effectiveness of internal controls of a service organisation and may be commissioned irrespective of financial statements audits (Assurance Reports, 2006).

**Work cited:**


The Institute of Chartered Accountants in England and Wales, AAF 01/06 Assurance reports on internal controls of service organisations made available for third parties, 2006.


Special issue: *The Future of the External Audit Function*

External audit faces contemporary challenges both as regards the subject matter audited and the ways auditors carry out their activities. Corporate financial reporting is arguably juxtaposed with corporate disclosures in a range of areas such as corporate and social responsibility, corporate governance and risk. These developments prompt questions about the nature of audit assurance required by stakeholders, while at the same time developments in audit methodologies have arguably created a capacity for auditor engagement with dimensions of the corporation such as enterprise risk management. There may be scope for synergy between the contemporary external audit and risk management agendas.

Such posited developments may suggest a need to re-examine the present auditor liability framework. At the same time, there is questioning of the value of much that passes for audit activity. While the post-Enron world continues to reiterate independence considerations, there is recognition that these may conflict with audit competence, resonating with past proposals to have internal audit execute most of what presently comes under the external audit umbrella. Enhanced independence may come at the cost of an emphasis on the superficial and a lack of auditor-client dialogue. In any event, both present audit market structures and the societal loosening of traditional moral frameworks may make the rhetoric of an independent audit profession based on practitioner integrity implausible.

There are also questions about the channels of audit activity and the form of audit reporting. Is there still a role for the compulsory statutory audit given both the diversity of shareholder and stakeholder needs and the existence of alternative sources and channels of assurance? Is the present form of audit reporting, much of which is framed in terms of disclaimer, satisfactory? Is sufficient entity-specific information provided? Are audit reports structured around the true and fair view still convincing, given the increasingly complex nature of financial reporting and claims by auditors that intricate corporate transactions may be beyond their competence to disentangle?

The issues raised above are illustrative of contemporary challenges rather than an exhaustive list. The purpose of this special issue is to facilitate meaningful debate on the future of external audit. The aim of the guest editors is that this special issue will help to engender dialogue between academics and practitioners (from whom contributions are also very welcome). Contributors are invited to think as widely as possible.

Papers are invited on, but are not restricted to, themes such as:

- Audit assurance on new forms of corporate reporting
- External audit and the risk management agenda
- Auditor liability and the need to widen the scope of audit assurance
- The respective roles of external and internal audit
- Reappraisal of the need for a compulsory statutory audit and of new channels of audit assurance
- The form and content of audit reporting
- The potential for voluntary components of the audit reporting package.

Papers should be sent electronically by e-mail (in a Word format file) to the guest editors by the submission deadline of 31 December 2007. Authors are asked to follow the *Managerial Auditing Journal* standard formatting requirements. All papers will be reviewed in accordance with normal journal processes.

The guest editors

Ian Fraser (Professor of Accounting, Department of Accounting and Finance, University of Stirling, e-mail: i.a.m.fraser@stir.ac.uk)

Chris Pong (Senior Lecturer in Accounting, Management School and Economics, University of Edinburgh, email: Chris.Pong@ed.ac.uk).

Authors wishing to discuss the general suitability of their paper prior to submission are invited to contact the guest editors by e-mail.
Ernst & Young Bursary for a UK academic to take a paper to the American Accounting Association International Section Conference 7-9 February 2008 in San Diego, California

Ernst & Young are offering a Bursary of £1500 for a UK academic to take a paper to the American Accounting Association International Section Conference. Ernst & Young recognise the limited resources available to UK academics and have established the Bursary to enable a UK academic to attend this conference and make a contribution to better understanding between academics in UK and US. It is also hoped that the award will encourage collaborative work. The Bursary is managed by Peter Walton, Chair of the British Accounting Association International Section and by Stella Fearnley, incoming Chair of the AAA International Section’s International Relations Committee.

For 2006-7 the Bursary was awarded to Dr Jill Collis of Kingston University, for her paper *Progress towards the harmonisation of audit exemption in the EU and the case of the UK*. Jill enjoyed the conference and benefited from the experience.

UK academics are encouraged to submit papers in financial reporting, auditing or corporate governance, explaining in no more than 200 words why they believe the paper will be of interest to an academic audience comprising mainly US and some international members.

On behalf of AAA and BAA International Sections, Peter Walton and Stella Fearnley thank Ernst & Young for providing colleagues with this opportunity.

Submission of papers should be made electronically to Peter Walton P.J.Walton@open.ac.uk by 30 September 2007. Papers should not be published or accepted for publication at the time of submission. The award will be announced by 30 November 2007.

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**Advanced Auditing Research course**

**Tilburg University**

**October 22-23, 2007**

The Dutch Limperg Institute organises an Advanced Auditing Research course. This course aims to enhance the research skills of European auditing researchers. The target audience are junior auditing faculty members who recently finalised their PhD, and PhD students who already attended the introductory auditing research course organised by the Limperg Institute.

The advanced auditing research course will be held at Tilburg University on October 22-23, 2007.

The course faculty consists of Professor Jere Francis (University of Missouri) and Professor Dan Simunic (University of British Columbia).

If you are interested to attend this course, please do not hesitate to contact Ms Hetty van den Bos at feb-accounting@uvt.nl. Should you know somebody who could benefit from attending this course, do not hesitate to forward this message to this person.
I received two responses to the poem in the last issue – ‘The river-merchant’s wife: a letter’ – one from a Chinese member of staff at Essex University: “The translated poem is very well-known in China, especially the beginning of it, which has been shortened into a fixed idiom to describe innocent love between young couples who grow up together. The poet, whose name is spelt as Li Bai not Li Po, lived a short life of less than 50 years but produced some of the most magnificent poems. It’s interesting to read it in English.” The second contribution comes from a Chinese member of staff at Stirling University who told me that ‘Two small people, without dislike or suspicion’ is the prose converted as a Chinese set phrase ‘Laing-Xiao-Wu-Cai’ to describe the innocent love between two small people. She also gave me another English version of the same poem by Shigeiyo Obata, which I now set out below. It is interesting, I think, to compare the two versions: – Iain Gray

I would play, plucking flowers by the gate;
My hair scarcely covered my forehead, then.
You would come, riding on your bamboo horse,
And loiter about the bench with green plums for toys.
So we both dwelt in Chang-kan town,
We were two children, suspecting nothing.

At fourteen I became your wife,
And so bashful that I could never bare my face,
But hung my head, and turned to the dark wall;
You would call me a thousand times,
But I could not look back even once.

At fifteen I was able to compose my eyebrows,
And beg you to love me till we were dust and ashes.
You always kept the faith of Wei-sheng,
Who waited under the bridge, unafraid of death,
I never knew I was to climb the Hill of Wang-fu
And watch for you these many days.

I was sixteen when you went on a long journey,
Traveling beyond the Keu-Tang Gorge,
Where the giant rocks heap up the swift river,
And the rapids are not passable in May.
Did you hear the monkeys wailing
Up on the skyey height of the crags?
Do you know your foot-marks by our gate are old,
And each and every one is filled up with green moss?

The mosses are too deep for me to sweep away;
And already in the autumn wind the leaves are falling.
The yellow butterflies of October
Flutter in pairs over the grass of the west garden.
My heart aches at seeing them...
I sit sorrowing alone, and alas!
The vermilion of my face is fading.

Some day when you return down the river,
If you will write me a letter beforehand,
I will come to meet you -- the way is not long --
I will come as far as the Long Wind Beach instantly.

---

Academic Jobs

- **Lecturer/Senior Lecturer/Principal Lecturer in Accounting**
  **University of Gloucestershire Business School**

  The closing date for applications is **24th August 2006**.

- **Lecturers in Accounting, School of Business and Management, Queen Mary University of London**

  The closing date for applications is **27th July 2007**.

- **Professors, CIMA**

  The closing date for applications is **4th September 2007**.

- **Other academic opportunities exist in overseas universities and are displayed in the website below**

  The info above extracted from the [www.jobs.ac.uk](http://www.jobs.ac.uk) on July 18.
The National Auditing Conference

The Previous Years:

The first National Auditing Conference took place in March 1991 and since then conferences have been arranged on an annual basis. Past conferences have been supported by the following institutions:

1991  Sheffield Hallam University, Sheffield
1992  University of the West of England
1993  University of Staffordshire
1994  University of Central Lancashire
1995  Sheffield Hallam University, Sheffield
1996  University of the West of England
1997  Cranfield School of Management
1998  Glasgow Caledonian University
1999  University of Essex
2000  University of Edinburgh
2001  De Montfort University, Leicester
2002  University of Stirling
2003  Oxford Brookes University
2004  University of Southampton
2005  Aston Business School
2006  University of Manchester
2007  Dublin, National University of Galway, Ireland

The programme and papers presented in all National Auditing Conferences can be found in:
http://www.abs.aston.ac.uk/newweb/AcademicGroups/FAL/ASIG/FirtsPage.html

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