

**National Chengchi University**  
**Department of Accounting**  
**Ph.D. Qualifying Examination – Auditing**  
**October 8, 2008**

**PART 2**

1. What do you believe should be the relationship between accounting research and practice? Would this relationship be particularly different in auditing? Why?

**(5 points)**
  
2. Based on Johnstone & Bedard (2004) and Johnstone & Bedard (2003) , compare and contrast on (1) their respective research issues and purposes, and (2) the strengths, weaknesses and limitation of their respective research designs and findings reported.

**(6 points)**
  
3. After reading the "KPMG Taiwan " (A) and (B) cases enclosed, you are required to design a meaningful follow-up research of Johnstone & Bedard (2004) and Johnstone & Bedard (2003) , using information or data from the KPMG cases and other sources.  
Answer the following questions:  
(1) the relevant and salient research question(s) that may be studied,  
(2) the research model(s) and hypotheses,  
(3) the proper empirical data or information in the cases that can provide evidence to the question(s), and  
(4) other important elements in your attempt.  
Keep in mind, your goal is to design an academic research that not only provides rich practice implications but answers research questions academically.

**(14 points)**