

**NATIONAL CHENGCHI UNIVERSITY**  
**Department of Accounting**  
**Reading List for Ph.D. Qualifying Exam- Auditing**  
**Spring 2010**

**Note: The Ph.D. Qualifying Exam questions may not be restricted to the papers in this list.**

**PART 2**

**The Andersen-Enron Scandal**

- (1) Krishnamurthy S., J. Zhou, and N. Zhou. 2006. Auditor reputation, auditor independence and the stock market impact of Andersen's indictments on its client firms. *Contemporary Accounting Research* 23 (2): 465-490.
- (2) Nelson, K., R. A. Price, and B. R. Rountree. 2008. The market reaction to Arthur Andersen's role in the Enron scandal: Loss of reputation or confounding effects? *Journal of Accounting and Economics* 46 (2-3): 279-293.

**The Sarbanes-Oxley Act – Overall Analysis**

- (1) Blouin, J., B. M. Grein, and B. R. Riuntree. 2007. An analysis of forced auditor change: The case of former Arthur Andersen clients. *The Accounting Review* 82 (3): 621-650.
- (2) Kohlbeck, M., B.W. Mayhew, P. Murphy, and M.S. Wilkins. 2008. Competition for Andersen's clients. *Contemporary Accounting Research* 25 (4): 1099-1136.
- (3) Landsman W. R., K. K. Nelson, and B. R. Rountree. 2009. Auditor switches in the pre- and post- Enron eras: Risk or realignment? *The Accounting Review* 84 (2): 531-558.
- (4) Piotroski, J., and S. Srinivasan. 2008. Regulation and bonding: The Sarbanes-Oxley Act and the flow of international listing. *Journal of Accounting Research* 46 (2): 383-425.

**The Sarbanes-Oxley Act – 201**

- (1) Li, C. 2009. Does client importance affect auditor independence at the office level? Empirical evidence from going-concern opinions. *Contemporary Accounting Research* 26 (1): 201-230.
- (2) Hope, O. and J.C. Langli. 2010. Auditor independence in a private firm and low litigation risk setting. *The Accounting Review* (forthcoming).

### **The Sarbanes-Oxley Act – 203 and 207**

- (1) Chi, W., H. Huang, Y. Liao, and H. Xie. 2009. Mandatory Audit-Partner Rotation, Audit Quality and Market Perception: Evidence from Taiwan. *Contemporary Accounting Research* 26 (2): 359-391.
- (2) Davis, L. R., B. S. Soo, and G. M. Trompeter. 2009. Auditor tenure and the ability to meet or beat earnings forecasts. *Contemporary Accounting Research* 26 (2): 517-548.
- (3) Gul, F. A., S.Y.K. Fung, and B. Jaggi. 2009. Earnings quality: Some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics* (47): 265-287.

### **The Sarbanes-Oxley Act – 206**

- (1) Geiger, M.A, and D.S. North. 2006. Does hiring a new CFO change things? An investigation of changes in discretionary accruals. *The Accounting Review* 81 (4): 781-809.
- (2) Geiger, M.A, C.S. Lennox, and D.S. North. 2008. The hiring of accounting and finance officers from audit firms: How did the market react? *Review of Accounting Studies* 13 (1): 55-86.
- (3) Lennox, C. 2005. Audit quality and executive officers' affiliations with CPA firms. *Journal of Accounting and Economics* 39 (2): 201-231.

### **The Sarbanes-Oxley Act – 301**

- (1) Archambeault, D.S., F.T. Dezoort, and D.R. Hermanson. Audit committee incentive compensation and accounting restatements. *Contemporary Accounting Research* 25 (4): 965-992.
- (2) Defond M.L., R.N. Hann, and X. Hu. 2005. Does the market value financial expertise on audit committees of board of directors? *Journal of Accounting Research* 43 (2): 153-194.
- (3) Lennox, C.S., and C. W. Park. 2007. Audit firm appointments, audit firm alumni, and audit committee independence. *Contemporary Accounting Research* 24 (1): 235-258.

### **The Sarbanes-Oxley Act – 302 and 404**

- (1) Ashbaugh-skaife, H., D.W. Collins, W.R. Kinney, Jr., and R. LaFond. 2008. The effect of SOX internal control deficiencies and their remediation on accrual quality. *The Accounting Review* 83 (1): 217-250.
- (2) Beneish, M.D., M.B. Billings, and L.D. Hodder. 2008. Internal control weaknesses and information uncertainty. *The Accounting Review* 83 (3): 665-703.
- (3) Doyle, J., W. Ge, and S. McVay. 2006. Determinants of weakness in internal control over financial reporting. *Journal of Accounting and Economics* 44 (1 & 2): 193-223.

- (4) Hoitash, R., U. Hoitash, and J.C. Bedard. 2009. Corporate governance and internal control over financial reporting: A comparison of regulatory regimes *The Accounting Review* 84(3): 839-867.
- (5) Naiker, V., and D. S. Sharma. 2009. Former audit partners on the audit committee and internal control deficiencies. *The Accounting Review* 84 (2): 559-587.
- (6) Ogneva, M., K.R. Subramanyam, and K. Raghunandan. 2007. Internal control weakness and cost of equity: Evidence from SOX section 404 disclosures. *The Accounting Review* 82 (5): 1255-1297.