

**NATIONAL CHENGCHI UNIVERSITY**  
**Department of Accounting**  
**Reading List for Ph.D. Qualifying Exam- Auditing**  
**Spring 2011**

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

## PART 2

### ***Audit Opinions***

1. Kausar, A. 2009. The going-concern market anomaly. *Journal Accounting Research* 47 (1): 213-239.
2. Menon, K. D.D. Williams. 2010. Investor reaction to going concern audit reports. *The Accounting Review* 85 (6): 2075-2105.

### ***Auditing Standard***

3. Doogar, R., P. Sivadasan, and I Solomon. 2010. The regulation of public company auditing: Evidence from the transition to AS5. *Journal Accounting Research* 48 (4): 795-814.

### ***Fraud Judgment***

4. Brazel, J. F., T. D. Carpenter, and J. G. Jenkins. 2010. Auditors' use of brainstorming in the consideration of fraud: Reports from the field. *The Accounting Review* 85 (4): 1273-1301.

### ***Auditing the Auditors***

5. DeFond M. L. 2010. How should the auditors be audited? Comparing the PCAOB inspections with the AICPA peer reviews. *Journal of Accounting and Economics* 49: 104-108.
6. Lennox C. and J. Pittman. 2010. Auditing the auditors: Evidence on recent reforms to the external monitoring of audit firms. *Journal of Accounting and Economics* 49: 84-103.

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

7. Bargerion, L.L., K. M. Lehn, and C. J. Zutter. 2010. Sarbanes-Oxley and corporate risk-taking. *Journal of Accounting and Economics* 49: 23-52.
8. 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.

### ***The Sarbanes-Oxley Act – Tenure and Rotation***

9. 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.

### ***The Sarbanes-Oxley Act – Audit committee***

10. Engel, E., R. M. Hayes, and X. Wang. 2010. Audit committee compensation and the demand for monitoring of the financial reporting process. *Journal of Accounting and Economics* 49: 136-154.

### ***The Sarbanes-Oxley Act – Internal Control***

11. Altamuro, J. and A. Beatty. 2010. How does internal control regulation affect financial reporting? *Journal of Accounting and Economics* 49: 58-74.
12. Ashbaugh-skaife, H., D.W. Collins, W.R. Kinney, Jr., and R. LaFond. 2009. The effect of SOX internal control deficiencies on firm risk and cost of equity. *Journal of Accounting Research* 47 (1): 1-43.
13. Feng, M., C. Li, and S. McVay. 2009. Internal control and management guidance. *Journal of Accounting and Economics* 48: 190-209.
14. Li, C, L. Sun, and M Ettredge. 2010. Financial executive qualifications, financial executive turnover, and adverse SOX 404 opinions. *Journal of Accounting and Economics* 50: 93-110.
15. Wang, X. 2010. Increased disclosure requirements and corporate governance decisions: Evidence from chief financial officers in the pre- and post-Sarbanes-Oxley periods *Journal of Accounting Research* 48 (4): 885-920.

***The Sarbanes-Oxley Act – Whistle-blowing***

16. Brown, R. M., A.C. Call, and S. Rajgopal. 2010. Whistle-blowing: Target firm characteristics and economic consequences. *The Accounting Review* 85 (4): 1239-1271.

***Auditing Studies outside the US***

17. Hope, O. and J.C. Langli. 2010. Auditor independence in a private firm and low litigation risk setting. *The Accounting Review* 85 (2): 573-605.
18. Wang, Q., T.J. Wong., and L. Xia. 2008. State ownership, the institutional environment, and auditor choice: Evidence from China. *Journal of Accounting and Economics* 48: 112-134.

***Research Methodology***

19. Larker, D. F. and T. O. Rusticus. 2010. On the use of instrumental variables in accounting research. *Journal of Accounting and Economics* 49 (3): 186-205.