

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 1

Auditor Enforcement

- (1) Feroz, E. H., K. Park, and V. S. Pastena. 1991. The financial and market effects of the SEC's accounting and auditing enforcement releases. *Journal of Accounting Research* 29: 107–142.
- (2) Bonner, S. E., Z. Palmrose, and S. M. Young. 1998. Fraud type and auditor litigation: an analysis of SEC accounting and auditing enforcement releases. *The Accounting Review* 73 (October): 503–532.

Auditor Regulation

- (1) Gul, F. A, H. Sami, and H. Zhou. 2009. Auditor disaffiliation program in China and auditor independence. *Auditing: A Journal of Practice & Theory* 28 (1): 29–51.
- (2) Casterella, J. R., K. L. Jensen, W. R. Knechel. 2009. Is self-regulated peer review effective at signaling audit quality? *The Accounting Review* 84 (3): 713–735.

Audit Fees

- (1) Hogan, C.E. and M. S. Willkins. 2008. Evidence on the Audit Risk Model: Do Auditors Increase Audit Fees in the Presence of Internal Control Deficiencies? *Contemporary Accounting Research* 25(1):219–242.
- (2) Srinidhi, B. N. and F. A. Gul. 2007. The differential effects of auditors' non-audit and audit fees on accrual quality. *Contemporary Accounting Research* 24 (2): 595–629.

Auditor Specialization

- (1) Lim, C. and H. Tan. 2008. Non-audit service fees and audit quality: the impact of auditor specialization. *Journal of Accounting Research* 46 (1): 199–246.
- (2) Cahan, S. F., J. M. Godfrey, J. Hamilton, and D. C. Jeter. 2008. Auditor specialization, auditor dominance and audit fees: the role of investment opportunities. *The Accounting Review* 83 (6): 1393–1423.

Auditor Tenure

- (1) Myers, J. N., L. A. Myers, and T. C. Omer. 2003. Exploring the term of the auditor-client relationship and the quality of earnings: a case for mandatory auditor rotation? *The Accounting Review* 78 (July): 79–99.
- (2) Carey, P. and R. Simnett. 2006. Audit partner tenure and audit quality. *The Accounting Review* 81 (3): 653–676.

Internal Control

- (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) 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.
- (3) Doyle, J., W. Ge, and S. McVay. 2007a. Accruals quality and internal control over financial reporting. *The Accounting Review* 82 (5): 1141–1170.

Corporate Governance

- (1) Geiger, M. A., C. S. Lennox, and D. S. North. 2007. The hiring of accounting and finance officers from audit firms: how did the market react? *Review of Accounting Studies*.
- (2) DeFond, M. M., R. N. Hann, and X. Hu. 2005. Does the market value financial expertise on audit committees of boards of directors? *Journal of Accounting Research* 43 (May): 153–193.
- (3) Lennox, C. 2005. Audit quality and executive officers' affiliations with CPA firms. *Journal of Accounting & Economics* 39 (June): 201–231.

Audit Risk

- (1) Johnstone, K. M. and J. C. Bedard. 2004. Audit firm portfolio management decisions. *Journal of Accounting Research* 42 (September): 659–690.
- (2) Taylor, M. H. 2000. The effects of industry specialization on auditors' inherent risk assessments and confidence judgments. *Contemporary Accounting Research* 17: 693–712.
- (3) Lyon, J. D., and M. W. Maher. 2005. The importance of business risk in setting audit fees: Evidence from cases of client misconduct. *Journal of Accounting Research* 43 (1): 133–151.