

**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 1**

**Industry Specialization**

- (1) Eichenseher, J. W., and P. Danos. 1981. The analysis of industry-specific auditor concentration: Towards an explanatory model. *The Accounting Review* 56 (3): 479-492.
- (2) Hogan, C. E., and D. C. Jeter. 1999. Industry Specialization by Auditors. *Auditing: A Journal of Practice & Theory* 18 (1): 1-17.
- (3) 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.
- (4) Craswell, A. T., J. R. Francis, and S. L. Taylor. 1995. Auditor brand name reputations and industry specialization. *Journal of Accounting and Economics* (December): 297-322.
- (5) Francis, J. R, K. Reichelt, and D. Wang. 2005. The pricing of national and city-specific reputations for industry expertise in the U.S. audit market. *The Accounting Review* 80 (1): 113-136.
- (6) Chin C.L. and H.Y. Chi. 2009. Reducing restatements with increased industry expertise. *Contemporary Accounting Research* 26 (3): 729-765.
- (7) 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.

**Audit Fee/Non-Audit Fee**

- (1) DeFond, M. L., K. Raghunandan and K. R. Subramanyam. 2002. Do non-audit service fees impair auditor independence? Evidence from going concern audit opinions. *Journal of Accounting Research* 40 (4): 1247-1274.
- (2) Chung, H. and S. Kallapur. 2003. Client importance, nonaudit services, and abnormal accruals. *The Accounting Review* 78 (4): 931-955.
- (3) Srinidhi, B. N., and F. A. Gul. 2007. The differential effects of auditors' nonaudit and audit fees on accrual quality. *Contemporary Accounting Research* 24 (2): 595-629.
- (4) 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.

- (5) Vermeer, T. E, D. V Rama, and K Raghunandan. 2008. Partner familiarity and audit fees: Evidence from former Andersen clients. *Auditing: A Journal of Practice & Theory* 27 (2): 217-229.
- (6) Hogan, C. E and M. S Wilkins. 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.

### **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.

### **Financial Restatements/Fraud**

- (1) Cheng, Q. and D. B Farber. 2008. Earnings Restatements, Changes in CEO Compensation, and Firm Performance. *The Accounting Review* 83 (5): 1217-1250.
- (2) Erickson, M., M. Hanlon, and E. Maydew. 2006. Is there a link between executive equity incentives and accounting fraud? *Journal of Accounting Research* 44 (1): 113-143.
- (3) Burns, N. and S. Kedia. 2006. The impact of performance-based compensation on misreporting. *Journal of Financial Economics* 79 (1): 35-67
- (4) Wilson, W. M. 2008. An Empirical Analysis of the Decline in the Information Content of Earnings Following Restatements. *The Accounting Review* 83 (2): 519-548.
- (5) Gleason, C. A., N. T. Jenkins, and W. B. Johnson. 2008. The contagion effects of accounting restatements. *The Accounting Review* 83 (1): 83-110.