

Program Details

May 15, 2015	
Time	Agenda
08:30 - 08:45	Registration (International Conference Room)
08:45 - 08:55	Opening Ceremony (International Conference Room) Opening Remarks (International Conference Room) Ling-Tai Lynette Chou, President, Taiwan Accounting Association Min-Jeng Shiue, Chair, Department of Accountancy, NTPU Distinguished Guest Remark Tai-His Wu, Dean, Office of International Affairs, NTPU Juan-Syung Tsai, Dean, College of Business, NTPU
08:55 - 10:25	Keynote Speech (International Conference Room, in English) Moderator: Hsuan-Lien Chu, Professor, National Taipei University Topic: The Effect of Enron-related Incidents and SOX on Auditing Research Speaker: Jong-Hag Choi, Professor, Seoul National University
10:25 - 10:40	Coffee Break (Conference Room AB)
10:40 - 12:00	Panel Discussion (International Conference Room, in Chinese) Topic: The New Auditor's Report Research Interaction Forum (Conference Room AB) F1. A Study on the Efficiency Evaluation of the National Tax Administrations in Taiwan: An Application of Three-Stage Data Envelopment Analysis Approach Tai-Cheng Shih, Fu Jen Catholic University Tai-Liang Wang, National Taxation Bureau of Taipei, Ministry of Finance F2. The Influence of CPAs' Industry Expertise, Auditing Tenure and Industry Experience on Earnings Management Using Related-Party Transactions Hui-Shan Chang, ChungYuan Christian University Shiao-Chen Lo, ChungYuan Christian University Chi-Liang Chen, ChungYuan Christian University Te-Kuan Lee, ChungYuan Christian University F3. The Market Reaction and Changes in Audit Quality Subsequent to

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	<p>Auditor Changes in Taiwan Hsiao-Lun Lin, National Taipei University</p> <p>F4. The Role of Board of Directors and External Auditors in IFRS Periods: Evidence from Product Warranty Reserve Kuei-Hui Cheng, National Taipei University Li-Chun Kuo, National Taipei University</p>
12:00 - 13:00	Lunch Time (Conference Room AB)
13:00 - 14:20	<p><u>Paper Presentation A</u> (International Conference Room, in English) Moderator: Peng-Chia Chiu, The Chinese University of Hong Kong</p> <p>A1. Does Directors and Officers Liability Insurance Affect Auditors' Going Concern Opinions Jan-Zan Lee, National Taipei University Hsiu-Mei Liao, Ming Chuan University Chia Hsin Chiang, National Taipei University Discussant: Wu-Chun Chi, National Chengchi University</p> <p>A2. Do Auditors from the Headquarters Office Deliver Higher Audit Quality? – Evidence from China Bo Chen, Zhongnan University of Economics and Law Jeff Zeyun Chen, University of Colorado at Boulder Wu-Chun Chi, National Chengchi University Discussant: Hsiao-Lun Lin, National Taipei University</p>
14:20 - 14:30	Coffee Break
14:30 - 15:50	<p><u>Paper Presentation B</u> (International Conference Room, in English) Moderator: Wu-Chun Chi, National Chengchi University</p> <p>B1. Signing Auditors, Restatements, and Market Perception Shu-Wei Hsu, TungHai University Xinmei Xie, California State University Li-Lin Liu, California State University Jan-Zan Lee, National Taipei University</p>

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	<p>Discussant: Jong-Hag Choi, Seoul National University</p> <p>B2. Auditing Fair Value Measurements in the Real Estate Industry: Auditors' Response and the Role of Industry Specialists</p> <p>Yu-Ting Hsieh, National Cheng Kung University Chan-Jane Lin, National Taiwan University</p> <p>Discussant: Peng-Chia Chiu, The Chinese University of Hong Kong</p>
15:50 - 16:00	Coffee Break
16:10 - 17:30	<p><u>Paper Presentation C</u> (International Conference Room, in Chinese) Moderator: Wei-heng Lin, National Taipei University of Business</p> <p>C1. New Clients, Audit Quality, and Auditor Industry Expertise Li-Lin (Sunny) Liu, California State University Xinmei (Lucy) Xie, UniversityWoodbury Yu-Shan Chang, Tamkang University Dana A. Forgione, University of Texas at San Antonio Discussant: Bo Chen, Zhongnan University of Economics and Law</p> <p>C2. Can Internal Auditing Reduce Internal Control Weaknesses Kuei-Hui Cheng, National Taipei University Wan-Ying Lin, National Chengchi University Jui-Chih Wang, National Taipei Business University Discussant: Wei-Heng Lin, National Taipei University of Business</p> <p>C3. The Determinants of Evasion for Recycling, Clearance and Disposal Fee in Taiwan Ente Hsu, Accounting Department, Tunghai University Taychang Wang, National Taiwan University Chunju Liu, Tunghai University Chunyou Ko, National Taiwan University Hsiuting Chang, PricewaterhouseCoopers Taiwan Bill Tzeng, BDO Taiwan Anny Tsai, BDO Taiwan Discussant: Jia-Xun Jiang, Fu Jen Catholic University</p>
18:30	Banquet and Best Paper Awarding Ceremony (By Invitation Only)