Mandatory Literature „Accounting and Auditing Research Course“

Winter Semester 2015/16

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Class 1

1. Gendron, Y./Bédard, J. (2001): Academic auditing research: An exploratory investigation into its usefulness, in: Critical Perspectives on Accounting, Vol. 12, No. 3, S. 339-368, available at: http://www.sciencedirect.com/science/journal/10452354
2. Heck, J.L./Jensen, R.E. (2007): An analysis of the evolution of research contributions by The Accounting Review, in: Accounting Historians Journal, Vol. 34, No. 2, S. 109-141, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=c5e9d6e8-aba5-4168-95c9-d6806aff4867%40sessionmgr4002&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dBKX&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=BKX&db=buh

Class 2

3. Becker, C.L./DeFond, M.L./Jiambalvo, J./Subramanyam, K.R. (1998): The effect of audit quality on earnings management, in: Contemporary Accounting Research, Vol. 15, No. 1, S. 1-24, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=96989460-abb3-40f7-b0f4-6c496d496e6d%40sessionmgr4002&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253d1KC&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=1KC&db=buh
4. Francis, J.R./Wang, D. (2008): The joint effect of investor protection and Big 4 audits on earnings quality around the world, in: Contemporary Accounting Research, Vol. 25, No. 1, S. 157-191, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=96989460-abb3-40f7-b0f4-6c496d496e6d%40sessionmgr4002&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253d1KC&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=1KC&db=buh

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5. Francis, J.R./Yu, M.D. (2009): Big 4 office size and audit quality, in: The Accounting Review, Vol. 84, No. 5, S. 1521-1552, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=ce273edd-f291-4f7d-b55e-

0756e005a3db%40sessionmgr4001&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dARW&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=ARW&db=buh

6. Ghosh, A./Moon, D. (2005): Auditor tenure and perceptions of audit quality, in: The Accounting Review, Vol. 80, No. 2, S. 585-612, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=ce273edd-f291-4f7d-b55e-0756e005a3db%40sessionmgr4001&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dARW&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=ARW&db=buh

Class 4

7. DeFond, M.L./Raghunandan, K./Subramanyam, K.R. (2002): Do non-audit service fees impair auditor independence? Evidence from going concern opinions, in: Journal of Accounting Research, Vol. 40, No. 4, S. 1247-1274, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=ab38eeee-a74f-4fa0-b285-16af3c157547%40sessionmgr4002&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dJAO&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=JAO&db=buh

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8. Ratzinger-Sakel, N.V.S. (2013): Auditor fees and auditor independence – Evidence from going concern reporting decisions in Germany, in: Auditing: A Journal of Practice and Theory, Vol. 32, No. 4, S. 129-168, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=21353fa9-015f-49de-8dc2-b30648e43598%40sessionmgr4002&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dAUG&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=AUG&db=buh
9. Jamal, K./Bloomfield, R./Christensen, T.E./Coloson, R.H./Moehrle, S./Ohlson, J./Penman, S./Stober, T./Sunder, S./Watts, R.L. (2010): A research-based perspective on the SEC‘s proposed rule – Roadmap for the potential use of financial statements prepared in accordance with International Financial Reporting Standards (IFRS) by U.S. issuers, in: Accounting Horizons, Vol. 24, No. 1, S. 139-147, available at: http://aaajournals.org/loi/acch

Class 6

10. DeFond, M.L./Hu, X./Mingyi, Y./Hung, M.Y./Li, S. (2012): Has the widespread adoption of IFRS reduced U.S. firms’ attractiveness to foreign investors?, in: Journal of International Accounting Research, Vol. 11, No. 2, S. 27-55, available at: http://web.b.ebscohost.com/ehost/command/detail?sid=cba5e883-20e7-443b-b462-4ed0f2b662ff%40sessionmgr110&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dFYD&hid=101&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=FYD&db=buh

11. Clayton, P.R./Ellison, L.D. (2011): A case of declining gross margins, in: Issues in Accounting Education, Vol. 26, No. 1, S. 133-143, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=891fde04-b8c1-4999-acf5-9a1544ae2803%40sessionmgr4004&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253d5CB&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=5CB&db=buh

Class 7

12. Brazel, J.F./Jones, K.L./Zimbelman, M.F. (2009): Using nonfinancial measures to assess fraud risk, in: Journal of Accounting Research, Vol. 47, No. 5, S. 1135-1166, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=ab38eeee-a74f-4fa0-b285-16af3c157547%40sessionmgr4002&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dJAO&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=JAO&db=buh
13. Xu, Y./Carson, E./Fargher, N./Jiang, A. (2013): Responses by Australian auditors to the global financial crisis, in: Accounting and Finance, Vol. 53, No. 1, S. 301-338, available at: http://web.a.ebscohost.com/ehost/command/detail?sid=8ab29a99-03db-41fc-9d21-ebdaba0b6c15%40sessionmgr4003&crlhashurl=login.aspx%253fAuthType%253duid%2526user%253ds1175959%2526password%253dbHQnPk1pY3Jvc29m%2526direct%253dtrue%2526scope%253dsite%2526db%253dbuh%2526jid%253dAFI&hid=4106&vid=0&bdata=JnNpdGU9ZWhvc3QtbGl2ZQ%3d%3d#jid=AFI&db=buh