

Research Topics of Interest to the AUASB

- Examining indicators of audit quality (e.g. appropriately modified audit opinion) before and after Auditing Standards are given the backing of law.
- Does giving Auditing Standards the backing of law have an impact on the audit expectation gap?
- The challenge of principles-based standards that become “rules” through legal backing- Does this legal enforceability affect behaviour/perceptions of the “principles”?.
- The French vs. Australian experience of provision of legal backing for Auditing Standards.
- The impact of the Sarbanes-Oxley Act 2002 on Australian public accounting firms and their clients.
- Experimental evidence of auditors’ response to measurement/ recognition/ disclosure AIFRS compliance that arguably does not give a true and fair view.
- Modelling of emphasis of matter opinions.
- The growth in emphasis of matter frequency- why is it occurring?
- IAASB Clarity project wording compared to original wording- does it have an impact on understanding, implementation of audit procedures etc.?

Other Research Topics

- Content analysis of independence declarations by auditors under CLERP 9.
- An examination of the emerging impact of XBRL on auditing and assurance.
- High fraud risk discussion amongst audit team members and audit procedure responses compared to responses where fraud risk is assessed as low - experimental evidence.