

● CONFERENCE PARALLEL SESSIONS

SESSION	1A
Date	16 February 2011
Venue	Permata 1
Area	Auditing
Chairperson	Mr. Razali Daud

9:00 - 9:15 am	Allowing auditors to form limited liability partnerships – is it a boon?	Asst. Prof. Loganathan Krishnan
9:15 - 9:30 am	Value of audit and audit exemption: a dilemma among SMEs in Malaysia	Norashikin Kamarudin
9:30 - 9:45 am	A theoretical framework to examine accountants' judgment process	Foo Yin Fah Jeffrey Faux
9:45 - 10:00 am	The impact of internal audit attributes in fraud detection: a conceptual framework	Sunita Lylia Hamdan Mazlina Mat Zain Nahariah Jaffar
10:00 - 10:15 am	Audit expectations gap in financial reporting in India	Assoc Prof. Dr. Ashit Saha
10:15 - 10:30 am	Personal characteristics and quality of audit work: study on regional internal audit bodies in Indonesia	Rita Anugerah Ria Nelly Sari Eka Primadona

SESSION	1B
Date	16 February 2011
Venue	Permata 1
Area	Taxation / Financial Reporting
Chairperson	Mr. Razali Daud

2:20 - 2:35 pm	Featuring tax education in non-accounting curriculum: survey evidence	Mohd Amran Mahat Lai Ming Ling
2:35 - 2:50 pm	Factors influencing individual taxpayers' compliance behavior in Nigeria : does ethnic fragmentation matter?	James O. Alabede Zaimah Zainol Ariffin Kamil Md Idris
2:50 - 3:05 pm	Convergences and divergences between accounting and taxation for transport companies	Mihaela Stet
3:05 - 3:20 pm	Accounting for financial instruments	Ardashir Ghahramani Rostam Moosazade
3:20 - 3:35 pm	Narrative risk disclosure: the Malaysian case	Prof. Dr. Normah Ahmad Alias Ismail Abdul Kadir Mohd Noor