

## **ACCOUNTING 8: Auditing, Auditors and Regulation**

**Professor Annita Florou**

The aim of this course is to provide students with an understanding of the main topics investigated by researchers in auditing. We will critically evaluate the contribution of relevant literatures with a view to identifying new and unresolved research questions and research opportunities. In particular, we will study seminal papers, both at the company level and the individual auditor level, underlying the literatures examining:

- The measurement of audit quality;
- The relationship between audit quality and audit pricing, and their determinants;
- The audit quality and audit pricing consequences of recent reforms in auditor regulation, including the establishment of the PCAOB in the US and equivalent regulatory bodies worldwide.