

Hosted by the School of Accounting,  
The University of New South Wales

The John V. Ratcliffe Memorial Lecture is supported by a fund established by Mrs Florence L. Ratcliffe to commemorate the work of her late husband, John V. Ratcliffe, in the fields of accounting, taxation and financial management.

The lecture is delivered by a person or persons eminent in the commercial world, the profession of accounting or in research in the areas of accounting, finance or taxation.

The John V. Ratcliffe Memorial Lecture is designed to bring together members of the university and persons in commerce, the professions and the public sector to consider issues of mutual concern and public interest.

You are invited to

the **2006** John V. Ratcliffe  
Memorial Lecture

**14 November  
2006**

**An  
Assured  
Future:**

thought  
leadership  
and emerging  
directions  
for the auditing  
profession

Ken Trotman

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A Scientia Professor in UNSW's School of Accounting, Ken is an internationally acclaimed academic researcher and teacher in auditing and assurance. He is on the editorial boards of leading international research journals and publishes extensively worldwide. Ken is Director of Research for the Audit Section of the American Accounting Association.

Ken will explore whether we should move to more lenient auditing standards for smaller firms. He will also explore whether we are demanding too much of the auditor. If levels of accountability become too onerous, smaller practitioners may be driven from the market through liability risks or their consequent pricing impacts.

Kim Smith

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Kim is a Partner with PricewaterhouseCoopers and is PwC's Australian Insurance Leader. He is also a member of the Australian Auditing and Assurance Standards Board and the Australian Accounting Standards Board's Panel on Insurance Reporting, and was previously an alternate member of the Urgent Issues Group.

Kim has over 15 years' financial services experience, including several years in the UK, and has worked with many of the major financial institutions in Australia.

He is actively involved with initiatives in regulatory and technical matters and has presented at seminars and published a number of articles on solvency and regulatory reforms and IFRS.

Kim will discuss his vision for future directions in auditing and assurance standards.

Roger Simnett

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The Head of UNSW's School of Accounting, Roger has extensive expertise in the areas of financial accounting and audit. He was a member of the International Auditing and Assurance Standards Board 2002-2005 and currently chairs the Sustainability Expert Advisory Panel of the International Federation of Accountants.

Roger will explore future directions for the provision of new assurance services including assurance on sustainability and other aspects of extended performance reporting.

# 14 November 2006

from 6-8pm  
The Heritage Ballroom,  
The Westin Sydney,  
No.1 Martin Place

**Speakers**

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Professor Ken Trotman, UNSW  
Mr Kim Smith, PricewaterhouseCoopers  
Professor Roger Simnett, UNSW

**Convenor**

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Professor Wai Fong Chua,  
School of Accounting, UNSW

**RSVP**

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