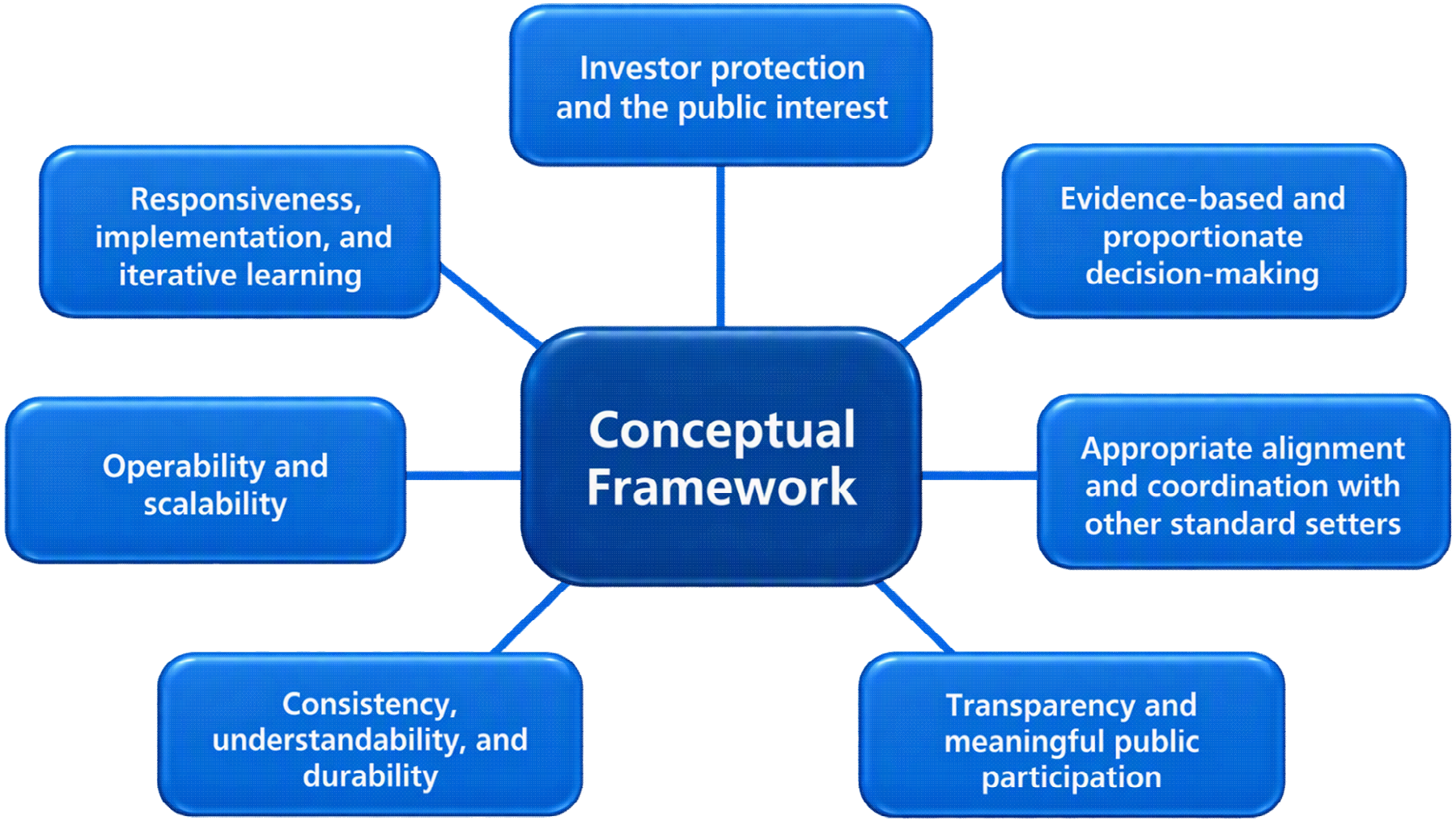
PCAOB
PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

Conceptual Framework

October 30, 2026

POTENTIAL CONCEPTS



For Discussion Purposes Only

POTENTIAL CONCEPTS – DISCUSSION QUESTIONS

1. Is the concept necessary and appropriately described?

2. How would the concept influence developing a standard-setting and research agenda, establishing the scope of a project, considering the alternatives, determining the timing of a proposal or final rule, supporting the implementation, and conducting the post-implementation review?

3. How accountability for applying the concept can be implemented?

4. How can the effects of applying the concept be evaluated over time, including whether application of the concept is improving the quality, consistency, transparency, and durability of standard-setting decisions?

For Discussion Purposes Only