

2026 Conference on Auditing and Capital Markets
September 10-11, 2026
National Housing Center, 1201 15th St., NW, Washington, DC

Organized by the Public Company Accounting Oversight Board (PCAOB), in conjunction with
Contemporary Accounting Research (CAR).

The views expressed in the panels and/or in the papers selected for presentation are those of the
 authors/presenters and do not necessarily reflect those of the PCAOB Board members or staff.

Thursday, September 10 (Times are shown in ET)	
10:00–10:30 am	Registration
10:30–10:45 am	Welcome Remarks Ying Compton, Chief Economist & Director, PCAOB Office of Economic and Risk Analysis Elizabeth Demers, Deputy Editor-in-Chief, Contemporary Accounting Research
10:45–11:25 am	Fireside Chat PCAOB Board Member Mark Calabria Moderator: Ying Compton, Chief Economist & Director, PCAOB Office of Economic and Risk Analysis
11:25–11:40 am	Break
11:40 am–12:50 pm	Panel 1: Audit Oversight and Ownership: Evidence from the Field <u>Two Complementary Channels of Audit Literacy: How Individual Expertise and the Information Environment Shape Audit Committee Oversight</u> Phillip Lamoreaux, Arizona State University; Eldar Maksymov Arizona State University; Mark Peecher, University of Illinois Urbana-Champaign; Devin Williams,* University of Oklahoma <u>Private Equity and the Professional Jurisdiction of Auditing</u> Sanaz Aghazadeh,* Louisiana State University; Yoon Ju Kang, University of Massachusetts Amherst; John Keyser, Arizona State University; Marietta Peytcheva, Lehigh University Discussant: Margot Cella, Center for Audit Quality (retired)
12:50–1:50 pm	Lunch
1:50–3:00 pm	Panel 2: A Conversation with Audit Committee Chairs David Edelson, AutoNation; John Slater, Thryv; Janet Wong, TWFG and Valvoline Moderator: Steven Laughton, PCAOB Board Member
3:00–3:15 pm	Break

Thursday, September 10 (Times are shown in ET)	
3:15–4:35 pm	Panel 3: A Conversation with PCAOB Board Members PCAOB Chairman Demetrios (Jim) Logothetis and Board Members Steven Laughton, Mark Calabria and Kyle Hauptman Moderator: Michael Gurbutt, Deputy Director, PCAOB Office of Economic and Risk Analysis
4:35–4:50 pm	Break
4:50–6:00 pm	Panel 4: Audit Technology and Innovation <u>Innovating the Audit Function: Evidence from Auditor Technology Patents</u> Leo Yang, University of Wyoming; Ian Zhang,* Youngstown State University <u>Detecting Account-Level Misstatements</u> Lanxin Jiang,* Stony Brook University; Yu Gu, Southwestern University of Finance and Economics; Chanyuan (Abigail) Zhang Parker, University of Texas at San Antonio Discussant: Mark Peecher, University of Illinois at Urbana-Champaign
6:00–7:00 pm	Reception

Friday, September 11 (Times are shown in ET)	
8:00–9:00 am	Registration and Breakfast
9:00–9:10 am	Day 2 Opening Remarks Aazam Virani, Senior Research Scientist, PCAOB Office of Economic and Risk Analysis
9:10–10:20 am	Panel 5: Audit Partners and Audit Quality <u>Workload Reallocation in Non-Big Four Firms</u> Hong Cai, EDC Paris Business School; Ying Du, Henan University; Baolei Qi, Xi'an Jiaotong University; Han Wu,* SKEMA Business School <u>Measuring Audit Partner Conservatism: Evidence from Critical Audit Matters</u> Raj Mashruwala, University of Calgary; Wenye Tang, Appalachian State University; Ye Wang, Toronto Metropolitan University; Pauline Wu,* University of Warwick Discussant: Joe Schroeder, Indiana University
10:20–10:50 am	Break
10:50 am–12:20 pm	Panel 6: Modernizing PCAOB Inspections: An Interactive Discussion <u>Inspections Modernization Council Discussion Materials</u> Jonathan Fluharty-Jaidee, PCAOB Office of Economic and Risk Analysis; Patricia Park, Rebecca Spurl, Eugene Theron, Keith Young, PCAOB Division of Registration and Inspections
12:20–1:30 pm	Lunch
1:30–2:40 pm	Panel 7: Spillover Effects of PCAOB Oversight <u>Regulatory Oversight and Audit Labor Market Dynamics: Evidence from PCAOB Enforcement Actions</u> Xinghua Gao, Washington State University; Michael Guo, Iowa State University; Yonghong Jia, Iowa State University; Qian Wang,* Iowa State University <u>PCAOB Oversight Disclosures and Audit Firms' Relationships with Nonpublic Clients</u> Andrew Acito, Virginia Tech; Gabe DiYorio, Independent; Mike Truelson,* Mississippi State University Discussant: Andrew Kitto, University of Massachusetts Amherst
2:40–3:10 pm	Break
3:10–3:50 pm	Panel 8: PCAOB Enforcement Update 2026 John Abell and William Ryan, PCAOB Division of Enforcement and Investigations

Friday, September 11 (Times are shown in ET)

3:50–5:00 pm	Panel 9: Disclosure and Audit in Capital Markets: Choices and Consequences <u>When Audit is a Choice: Disclosure, Verification, and Capital Formation in the U.S. OTC Markets</u> Thomas Bourveau, University of Oxford; Emmanuel DeGeorge,* University of Miami; Atif Ellahie, University of Utah; Mac Gaulin, University of Utah; Ching-Chuan (David) Wang, National Taiwan University <u>Do Reviews Improve Interim Financial Reporting Quality?</u> Nicholas Cicone, Mississippi State University; Robert Knechel,* University of Florida; Hyun Jong Park, Temple University Discussant: Colleen Honigsberg, Stanford University
5:00–5:05 pm	Conference Closing Remarks