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 & Risk Analysis Elizabeth Demers, Deputy Editor-in-Chief, Contemporary Accounting Research
10:45–11:25 am	**Fireside Chat with PCAOB Board Member Mark Calabria** Moderator: Ying Compton, Chief Economist & Director, PCAOB Office of Economic & Risk Analysis
11:25–11:40 am	**Break**
11:40 am–12:50 pm	**Panel 1: Audit Oversight and Ownership: Evidence from the Field** Discussant: Margot Cella, Center for Audit Quality (retired) **Two Complementary Channels of Audit Literacy: How Individual Expertise and the Information Environment Shape Audit Committee Oversight** Phillip Lamoreaux, Arizona State University; Eldar Maksymov Arizona State University; Mark Peecher, University of Illinois Urbana-Champaign; Devin Williams,* University of Oklahoma **Private Equity and the Professional Jurisdiction of Auditing** Sanaz Aghazadeh,* Louisiana State University; Yoon Ju Kang, University of Massachusetts Amherst; John Keyser, Arizona State University; Marietta Peytcheva, Lehigh University
12:50–1:50 pm	**Lunch**
1:50–3:00 pm	**Panel 2: Audit Committee Chair Panel** Moderator: Steve Laughton, PCAOB Board Member David Edelson, AutoNation; John Slater, Thryv; Janet Wong, TWFG and Valvoline
3:00–3:30 pm	**Break**
3:30–4:50 pm	**Panel 3: PCAOB Board Members**
4:50–6:00 pm	**Panel 4: Audit Technology and Innovation** Discussant: Mark Peecher, University of Illinois at Urbana-Champaign **Innovating the Audit Function: Evidence from Auditor Technology Patents** Leo Yang, University of Wyoming; Ian Zhang,* Youngstown State University **Detecting Account-Level Misstatements** Lanxin Jiang,* Stony Brook University; Yu Gu, Southwestern University of Finance and Economics; Chanyuan (Abigail) Zhang Parker, University of Texas at San Antonio
6:00–7:00 pm	**Reception**

*** Presenting Author**

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**
9:10–10:20 am	**Panel 5: Audit Partners and Audit Quality** Discussant: Joe Schroeder, Indiana University **Workload Reallocation in Non-Big Four Firms** Hong Cai, EDC Paris Business School; Ying Du, Henan University; Baolei Qi, Xi'an Jiaotong University; Han Wu,* SKEMA Business School **Measuring Audit Partner Conservatism: Evidence from Critical Audit Matters** Raj Mashruwala, University of Calgary; Wenye Tang, Appalachian State University; Ye Wang, Toronto Metropolitan University; Pauline Wu,* University of Warwick
10:20–10:50 am	**Break**
10:50–11:25 am	**Panel 6: PCAOB Office of Economic and Risk Analysis**
11:25 am–12:00 pm	**Panel 7: PCAOB Division of Registration and Inspections**
12:00–1:30 pm	**Lunch**
1:30–2:40 pm	**Panel 8: Spillover Effects of PCAOB Oversight** Discussant: Andrew Kitto, University of Massachusetts Amherst **Regulatory Oversight and Audit Labor Market Dynamics: Evidence from PCAOB Enforcement Actions** Xinghua Gao, Washington State University; Michael Guo, Iowa State University; Yonghong Jia, Iowa State University; Qian Wang,* Iowa State University **PCAOB Oversight Disclosures and Audit Firms' Relationships with Nonpublic Clients** Andrew Acito, Virginia Tech; Gabe DiYorio, Independent; Mike Truelson,* Mississippi State University
2:40–3:10 pm	**Break**
3:10–3:50 pm	**Panel 9: PCAOB Division of Enforcement and Investigations**
3:50–5:00 pm	**Panel 10: Disclosure and Audit in Capital Markets: Choices and Consequences** Discussant: Colleen Honigsberg, Stanford University **When Audit is a Choice: Disclosure, Verification, and Capital Formation in the U.S. OTC Markets** Thomas Bourveau, University of Oxford; Emmanuel DeGeorge,* University of Miami; Atif Ellahie, University of Utah; Mac Gaulin, University of Utah; Ching-Chauan (David) Wang, University of Utah **Do Reviews Improve Interim Financial Reporting Quality?** Nicholas Cicone, Mississippi State University; Robert Knechel,* University of Florida; Hyun Jong Park, Temple University
5:00–5:05 pm	**Conference Closing Remarks**

*** Presenting Author**