

## AGENDA

### 2025 PCAOB / Management Science Registered Reports Conference September 26-27, 2025 Washington Plaza Hotel, 10 Thomas Circle, NW, Washington, DC.

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.

Friday, September 26 (Times are shown in ET)	
8:00 - 8:50 am	<b>Registration and Breakfast</b>
8:50 - 9:10 am	<b>Welcome Remarks</b> <a href="#">Josh White, Acting Chief Economist and Director, PCAOB Office of Economic &amp; Risk Analysis</a>
9:10 - 9:55 am	<b>Management Science Editors Panel: Is the PCAOB an Effective Watchdog? Insights From Research and Practice</b> Jan Bouwens, University of Amsterdam; Trevor Harris, Columbia University; Ranjani Krishan, Michigan State University; Shivaram Rajgopal, Columbia University; Kyle Sutton, Michigan State University
10:00 - 10:55 am	<a href="#">Proposal 1: Audit Engagement Effectiveness, Production, and Economics: Usage of Technology-Assisted Analysis</a> Authors: Colleen Boland, University of Wisconsin-Milwaukee; Nicholas Galunic, PCAOB; Matthew Sherwood,* University of Massachusetts Amherst Discussant: Tracie Majors, University of Southern California
10:55 - 11:15 am	<b>Break</b>
11:15 am - 12:10 pm	<a href="#">Proposal 2: How Does Generative AI Affect Auditors and Audit Engagements? A Randomized Field Experiment</a> Authors: Hun-Tong Tan,* Nanyang Technological University; Jiaqi Wang, Renmin University of China; Tu Xu, Renmin University of China; Min Zhang, Renmin University of China Discussant: Cassandra Estep, Emory University
12:15 - 12:30 pm	<b>PCAOB Acting Chair Remarks</b> <a href="#">George Botic, Acting Chair of the Public Company Accounting Oversight Board</a>
12:30 - 1:30 pm	<b>Lunch</b>
1:30 - 2:25 pm	<a href="#">Proposal 3: Engagement Quality Review Partner Assignment and Effectiveness in U.S. Audits</a> Authors: Matthew Ege, Texas A&M University; Brandon Gipper,* University of Notre Dame; Summer Liu, Texas A&M University Discussant: Justin Leiby, University of Illinois Urbana-Champaign
2:30 - 3.25 pm	<a href="#">Proposal 4: The Consequences of Private Equity Investment in Accounting Firms</a> Authors: Tuan Doan,* University of Connecticut; Steven Utke, University of Connecticut; Ying Zhou, University of Connecticut; Youli Zou, University of Connecticut Discussant: Ken Reichelt, Louisiana State University

\* Presenting Author

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3:25 - 3:45 pm	<b>Break</b>
3:45 - 4:40 pm	<p><b><u><a href="#">Proposal 5: Accounting Service Offshoring and Financial Reporting Quality</a></u></b>            Authors: Fabio da Silva Soares, Massachusetts Institute of Technology; Jason Kim, Massachusetts Institute of Technology; Nemit Shroff, Massachusetts Institute of Technology; Felix Vetter,* Massachusetts Institute of Technology            Discussant: Robert Knechel, University of Florida</p>
4:45 - 5:40 pm	<p><b><u><a href="#">Proposal 6: Drawing the Line: Boundary Work and the Interactions between the Centralized and Core Audit Teams</a></u></b>            Authors: Sabrina Salomé, Virginia Tech; Sarah Stein, Virginia Tech; Karneisha Wolfe,* University of Illinois at Urbana-Champaign            Discussant: Emily Griffith, University of Wisconsin-Madison</p>
5:40 - 7:00 pm	<b>Reception</b>
Saturday, September 27 (Times are shown in ET)	
8:30 - 9:00 am	<b>Registration and Breakfast</b>
9:00 - 9:05 am	<p><b>Day 2 Opening Remarks</b>  <u><a href="#">Josh White, Acting Chief Economist and Director, PCAOB Office of Economic &amp; Risk Analysis</a></u></p>
9:05 - 10:00 am	<p><b><u><a href="#">Proposal 7: The Consolidation of Global Network Firms – Implications for Audit Quality and Efficiency</a></u></b>            Authors: Jagan Krishnan, Temple University; Jayanthi Krishnan, Temple University; Steve Maex,* George Mason University            Discussant: Andrew Imdieke, University of Notre Dame</p>
10:05 - 11:00 am	<p><b><u><a href="#">Proposal 8: Audit Partner Internal Labor Market Consequences for Negative PCAOB and Internal Inspection Results</a></u></b>            Authors: Daniel Aobdia,* Penn State; Matthew Ege, Texas A&amp;M University; Andrew Kitto, University of Massachusetts Amherst; Jennifer Puccia, Texas A&amp;M University            Discussant: Joe Schroeder, Indiana University</p>
11:00 - 11:15 am	<b>Break</b>
11:15 am - 12:10 pm	<p><b><u><a href="#">Proposal 9: How do Auditors Respond to Litigation Risk? Evidence from U.S. Supreme Court Rulings</a></u></b>            Authors: Colleen Honigsberg, Stanford University; Andrew Kitto,* University of Massachusetts Amherst; Matthew Sherwood, University of Massachusetts Amherst; Wei Zhang, University of Massachusetts Amherst            Discussant: Thomas Bourveau, University of Oxford</p>
12:10 - 1:30 pm	<b>Lunch</b>