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	**Registration and Breakfast**
8:50 - 9:00 am	**Welcome Remarks** Josh White, Acting Chief Economist and Director, PCAOB Office of Economic & Risk Analysis
9:00 - 9:55 am	**Management Science Editors Panel:** Is the PCAOB an Effective Watchdog? Insights from Research and Practice – Jan Bouwens, Amsterdam University; Ranjani Krishnan, Michigan State University; Shivaram Rajgopal, Columbia University. Review of the literature presented by Kyle Sutton, Michigan State University **Is the PCAOB Effective? Insights from Interviews** – Ranjani Krishnan, Michigan State University; Shivaram Rajgopal,* Columbia University (with Trevor Harris, Columbia University)
10:00 - 10:55 am	**Proposal 1: Audit Engagement Effectiveness, Production, and Economics: Usage of Technology-Assisted Analysis** 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	**Break**
11:15 am - 12:10 pm	**Proposal 2: How Does Generative AI Affect Auditors and Audit Engagements? A Randomized Field Experiment** 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	**PCAOB Acting Chair Remarks** George Botic, Acting Chair of the Public Company Accounting Oversight Board
12:30 - 1:30 pm	**Lunch**
1:30 - 2:25 pm	**Proposal 3: Engagement Quality Review Partner Assignment and Effectiveness in U.S. Audits** 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

* Presenting Author

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2:30 - 3.25 pm	**Proposal 4: The Consequences of Private Equity Investment in Accounting Firms** 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
3:25 - 3:45 pm	**Break**
3.45 - 4:40 pm	**Proposal 5: Accounting Service Offshoring and Financial Reporting Quality** 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
4.45 - 5.40 pm	**Proposal 6: Drawing the Line: Boundary Work and the Interactions between the Centralized and Core Audit Teams** Authors: Sabrina Salomé, Virginia Tech; Sarah Stein, Virginia Tech; Karneisha Wolfe,* University of Illinois at Urbana-Champaign Discussant: Emily Griffith, University of Wisconsin-Madison
5:40 - 7:00 pm	**Reception**
Saturday, September 27 (Times are shown in ET)	
8:30 - 9:00 am	**Registration and Breakfast**
9:00 - 9:05 am	**Day 2 Opening Remarks** Josh White, Acting Chief Economist and Director, PCAOB Office of Economic & Risk Analysis
9:05 - 10:00 am	**Proposal 7: The Consolidation of Global Network Firms – Implications for Audit Quality and Efficiency** Authors: Jagan Krishnan, Temple University; Jayanthi Krishnan, Temple University; Steve Maex,* George Mason University Discussant: Andrew Imdieke, University of Notre Dame
10:05 - 11:00 am	**Proposal 8: Audit Partner Internal Labor Market Consequences for Negative PCAOB and Internal Inspection Results** Authors: Daniel Aobdia,* Penn State; Matthew Ege, Texas A&M University; Andrew Kitto, University of Massachusetts Amherst; Jennifer Puccia, Texas A&M University Discussant: Joe Schroeder, Indiana University
11:00 - 11:15 am	**Break**
11:15 am - 12:10 pm	**Proposal 9: How do Auditors Respond to Litigation Risk? Evidence from U.S. Supreme Court Rulings** 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
12:10 - 1:30 pm	**Lunch**

* Presenting Author