

**2024 PCAOB/TAR Registered Reports Conference
on Current Issues in Auditing
June 12-13, 2024**

PCAOB Headquarters, 1666 K Street NW, Washington, DC, 20006

AGENDA

Day 1	
8:30 – 9:00 am	Check-in
9:00 – 9:10 am	Opening remarks
9:10 – 10:05 am	<p><u>Session 1: Does Private Equity Investment in Accounting Firms Affect Perceived and Actual Audit Quality?</u></p> <p>Moderator: Nemit Shroff, <i>Massachusetts Institute of Technology</i> Authors: Maria Borysoff, <i>George Mason University</i>; Jenelle K. Conaway, <i>Wake Forest University</i>; Edward Riedl*, <i>Boston University</i> <u>Discussant: Brad Badertscher, University of Notre Dame</u></p>
10:05 – 10:20 am	Break
10:20 – 11:15 am	<p><u>Session 2: The Impact of Randomization: Insights from Random PCAOB Inspections</u></p> <p>Moderator: Maureen McNichols, <i>Stanford University</i> Authors: Daniel Aobdia*, <i>The Pennsylvania State University</i>; Vincent Castellani, <i>University at Buffalo</i>; Paul Richardson, <i>University of Texas at Arlington</i> <u>Discussant: Clive Lennox, University of Southern California</u></p>
11:15 – 11:35 am	Break
11:35 am – 12:30 pm	<p><u>Session 3: Demand for PCAOB Reports: Perspectives of Audit Committee Members and Investors</u></p> <p>Moderator: Andrew Sutherland, <i>Massachusetts Institute of Technology</i> Authors: Eldar Maksymov, <i>Arizona State University</i>; Phil Lamoreaux, <i>Arizona State University</i>; Mark E. Peecher*, <i>University of Illinois Urbana-Champaign</i>; Devin Williams, <i>University of Oklahoma</i> <u>Discussant: Robert Knechel, University of Florida</u></p>
12:30 – 2:00 pm	Lunch

Day 1	
2:00 – 2:55 pm	<p><u>Session 4: Large Language Models and Financial Reporting Oversight</u></p> <p>Moderator: Chan Li, <i>The University of Kansas</i></p> <p>Authors: Alex Kim, <i>The University of Chicago</i>; Maximilian Muhn*, <i>The University of Chicago</i>; Valeri V. Nikolaev, <i>The University of Chicago</i>; Irene Tan, <i>The University of Chicago</i></p> <p><u>Discussant: Mohan Venkatachalam, Duke University</u></p>
2:55 – 3:15 pm	Break
3:15 – 4:10 pm	<p><u>Session 5: How Does Generative AI Automation Affect Auditors’ Motivation and Judgment Quality</u></p> <p>Moderator: Chan Li, <i>The University of Kansas</i></p> <p>Authors: Kathryn M. Holmstrom*, <i>Iowa State University</i>; Christian Peters, <i>Nanyang Technological University</i></p> <p><u>Discussant: Emily Griffith, University of Wisconsin</u></p>
4:10 – 4:30 pm	Break
4:30 – 5:25 pm	<p><u>Session 6: Coming out of the Shadows? Effects of Form AP on Global Group Audits</u></p> <p>Moderator: Chan Li, <i>The University of Kansas</i></p> <p>Authors: Rachel Yoon, <i>Boston University</i>; Natalie Berfeld*, <i>Boston College</i>; Juan Mao, <i>PCAOB and University of Texas at San Antonio</i>; Gopal Krishnan, <i>Bentley University</i>; Jing Zhang, <i>University of Colorado at Denver</i></p> <p><u>Discussant: Maureen McNichols, Stanford University</u></p>
6:00 – 8:00 pm	Reception
Day 2	
8:30 – 9:00 am	Check-in
9:00 – 9:55 am	<p><u>Session 1: Auditing the Accused: Financial Statement Auditor Responses to Non-Financial Crimes by Clients</u></p> <p>Moderator: Joe Schroeder, <i>Indiana University</i></p> <p>Authors: William Ciconte, <i>University of Illinois at Urbana-Champaign</i>; Justin Leiby*, <i>University of Illinois at Urbana-Champaign</i>; Emily Shafron, <i>Texas A&M University</i></p> <p><u>Discussant: Andrew Sutherland, Massachusetts Institute of Technology</u></p>
9:55 – 10:15 am	Break
10:15 – 11:10 am	<p><u>Session 2: Registered Report Proposal PCAOB Inspections, Dynamic Enforcement, and Deterrent Effect: Evidence from Structural Estimation</u></p> <p>Moderator: Joe Schroeder, <i>Indiana University</i></p> <p>Authors: Lisa Yao Liu*, <i>Columbia University</i>; Shunsuke Matsuno, <i>Columbia University</i></p> <p><u>Discussant: Jeremy Bertomeu, Washington University in St. Louis</u></p>

Day 2	
11:10 – 11:30 am	Break
11:30 am – 12:25 pm	<p><u><i>Session 3: Are Audit Firms Undermining PCAOB Enforcement? Unveiling the Influence of PCAOB Enforcement when Firms Retain Sanctioned Auditors</i></u></p> <p>Moderator: Joe Schroeder, <i>Indiana University</i></p> <p>Authors: Hyun Jong Park, <i>Temple University</i>; Michael Mowchan*, <i>Baylor University</i>; Meng Li, <i>Temple University</i>; Wei Zhang, <i>University of Massachusetts Amherst</i></p> <p>Discussant: Jonas Heese, <i>Harvard Business School</i></p>
12:25 – 12:30 pm	Closing remarks
12:30 – 1:00 pm	Boxed Lunch

Attendance is by invitation only. Please contact Nemit Shroff (shroff@mit.edu) to request an invitation.

The conference presentations will be broadcast live via Webex. Please contact ERA@pcaobus.org to receive a link.

Hotel Recommendations (please note there are no room blocks at these hotels):

[Beacon Hotel & Corporate Quarters](#)

[Capital Hilton](#)

[Hilton Garden Inn Washington DC Downtown](#)

[Hyatt Place, Washington, DC](#)

[Hampton Inn, Washington, DC](#)