

PCAOB Research Synthesis Teams
(With hyperlinks to published research synthesis reports)

Project Team	Team Leader	Project Team Members	Project Status (as of 9-30-2008)
1. Audit Confirmations	Randy Elder (Syracuse)	Paul Caster (Fairfield) Diane Janvrin (Iowa State)	Completed report presented at AAA Auditing Section Mid-Year Meeting in January 2007 and conditionally accepted for forthcoming publication in <i>Auditing: A Journal of Practice and Theory</i> .
2. Audit Firm Quality Control	Jean Bedard (Bentley College)	Donald Deis (Texas A&M – Corpus Christi) Greg Jenkins (Va. Tech) Mary Curtis (U of North Texas)	Published 2 research synthesis articles (1) on Firm Culture & Governance in Behavioral Research in Accounting (2008, Volume 20:1) & (2) Risk Monitoring in Auditing: A Journal of Practice and Theory in May 2008 .
3. Audit Reporting Model	Bryan Church (Georgia Tech.)	Susan McCracken (U of Toronto) Shawn Davis (Washington U)	Article published in Accounting Horizons in March 2008 .
4. Auditor Risk Assessments	Dana Hermanson (Kennesaw)	Bob Allen (Utah) Tom Kozloski (Wilfrid Laurier—Canada) Bob Ramsay (Kentucky)	Article published in Accounting Horizons in June 2006 .
5. Communications with Audit Committees	Arnie Wright (Boston College, now at Northeastern)	Jeff Cohen (Boston College) Lisa Gaynor (South Florida) Ganesh Krishnamoorthy (Northeastern)	Article published in Accounting Horizons in June 2007 .
6. Engagement Quality Review	Arnie Schneider (Georgia Tech.)	William Messier (Georgia State. Now at UNLV)	Synthesis article in Managerial Auditing Journal (2007, Vol 22, Issue 8) . A related study published in Auditing: A Journal of Practice and Theory in November 2007 .
7. Fair Value	Roger Martin (Virginia)	Jay Rich (Illinois State) Jeff Wilks (Brigham Young)	Article published in Accounting Horizons in September 2006 .
8. Financial Fraud	Chris Hogan (Michigan State)	Zabi Rezaee (Memphis) Dick Riley (West Virginia) Uma Velury (Delaware)	Article accepted for forthcoming publication in <i>Auditing: A Journal of Practice and Theory</i> in Fall 2008.
9. Related Party Transactions	Elaine Henry (Miami)	Elizabeth Gordon (Rutgers) Tim Louwers (James Madison) Brad Reed (Southern Illinois)	Article published in Accounting Horizons in March 2007 . Follow-on study presented at Auditing Section Mid-Year Meeting in January 2007.