

### PCAOB Research Synthesis Teams

Project Team	Team Leader	Project Team Members	Initial Publication of Team Report
1. Audit Confirmations	Randy Elder (Syracuse)	Paul Caster (Fairfield) Diane Janvrin (Iowa State)	Article published in <i>Auditing: A Journal of Practice and Theory</i> in November 2008. Report also presented at AAA Auditing Section Mid-Year Meeting in January 2007.
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 <i>Behavioral Research in Accounting</i> (2008, Volume 20:1) & (2) Risk Monitoring in <i>Auditing: A Journal of Practice and Theory</i> in May 2008.
3. Audit Reporting Model	Bryan Church (Georgia Tech.)	Susan McCracken (U of Toronto) Shawn Davis (Washington U)	Article published in <i>Accounting Horizons</i> in March 2008.
4. Auditor Risk Assessments	Dana Hermanson (Kennesaw)	Bob Allen (Utah) Tom Kozloski (Wilfrid Laurier—Canada) Bob Ramsay (Kentucky)	Article published in <i>Accounting Horizons</i> 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 <i>Accounting Horizons</i> in June 2007.
6. Engagement Quality Review	Arnie Schneider (Georgia Tech.)	William Messier (Georgia State. Now at UNLV)	Synthesis article in <i>Managerial Auditing Journal</i> (2007, Vol 22, Issue 8). Related study published in <i>Auditing: A Journal of Practice and Theory</i> in November 2007.
7. Fair Value	Roger Martin (Virginia)	Jay Rich (Illinois State) Jeff Wilks (Brigham Young)	Article published in <i>Accounting Horizons</i> in September 2006.
8. Financial Fraud	Chris Hogan (Michigan State)	Zabi Rezaee (Memphis) Dick Riley (West Virginia) Uma Velury (Delaware)	Article published in <i>Auditing: A Journal of Practice and Theory</i> in November 2008.
9. Related Party Transactions	Elaine Henry (Miami)	Elizabeth Gordon (Rutgers) Tim Louwers (James Madison) Brad Reed (Southern Illinois)	Article published in <i>Accounting Horizons</i> in March 2007. Follow-on study presented at Auditing Section Mid-Year Meeting in January 2007.

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