

# 2022 PCAOB Conference on Auditing and Capital Markets

## Call for Papers

**Date:** October 20-21, 2022

**Location:** Virtual; By invitation only

**Overview:** This year, the PCAOB Conference on Auditing and Capital Markets will hold panels on key research topics with multiple papers from academics, as well as panels regarding key issues within PCAOB and the regulatory environment. The conference will be hosted by the PCAOB's Office of Economic and Risk Analysis, in collaboration with the Office of the Chief Auditor. The conference focuses on:

- Fostering rigorous economic research on audit-related topics including the economic impact of auditing and audit regulation on capital markets;
- Informing the academic community and external stakeholders about PCAOB activities and developments;
- Encouraging academic research relevant to PCAOB activities;
- Obtaining input from the academic community and other stakeholders on topics of interest to the PCAOB; and
- Engaging the academic community and external stakeholders on topics related to enhancing accounting and auditing education.

**Topics:** The conference organizers encourage submissions of working papers that can inform the Board's efforts to promote continuous improvement in the quality of audit services.

Conference organizers encourage submissions on the impact of auditing regulations and oversight. Topics of interest include, but are not limited to:

- The auditor's evaluation and reporting of a company's ability to continue as a going concern;
- Developments in the use of confirmation procedures on audits;
- Use of technology-based tools by auditors and preparers and the role of technology innovation in driving audit quality and efficiency;
- Developments in the use of substantive analytical procedures on audits;
- Fraud procedures and detection and the auditor's responsibilities for addressing intentional acts that result in material misstatements in financial statements;
- The impact of COVID on auditing and the audit profession;
- The impacts of critical audit matters on auditors, companies, and capital markets;
- Auditing accounting estimates, including fair value measurements;
- Developments in the use of the work of specialists on audits; and

- Economic effects of the application of auditing standards to audits of emerging growth companies.

Papers may be theoretical, archival, or experimental in nature.

**Paper Selection:**

All submitted papers will go through a blind review process by a panel of Ph.D. economists from the Office of Economic and Risk Analysis. Following the review process, a program committee that consists of PCAOB staff will select the papers for discussion.

**Paper Submission Details:**

Please send a PDF version of your working paper, with a separate file for the title page from the paper to facilitate a blind review, by **July 15, 2022** to [ERA@pcaobus.org](mailto:ERA@pcaobus.org) specifying "PCAOB Conference" in the subject line.

**Conference Attendance:**

The 2022 Conference will be held virtually. Attendance is free, and there will be a cap on the total number of attendees, so this event is only by invitation. Academics interested in receiving an invitation should contact the conference organizers at [ERA@pcaobus.org](mailto:ERA@pcaobus.org). A link to the conference and other details will be emailed to the attendees closer to the conference date.

**Continuing Professional Education Credit:**

We anticipate that this event will qualify for CPE credit. We will share additional details on CPE closer to the meeting date.

<https://pcaobus.org/news-events/events/conference-auditing-capital-markets/2022-conference-on-auditing-and-capital-markets-and-call-for-papers>