

2023 PCAOB Conference on Auditing and Capital Markets - Call for Papers

The PCAOB is pleased to announce the 2023 Conference on Auditing and Capital Markets. This year's conference will be held in-person in Washington, DC (with an option to attend virtually), on October 5-6, 2023. Attendance is free and open to academics and Ph.D. students.

Overview

The conference is hosted by the PCAOB's Office of Economic and Risk Analysis and aims to:

- Foster rigorous economic research on audit-related topics, including the economic impact of auditing, audit regulation, and audit oversight on capital markets.
- Inform the academic community about PCAOB activities and developments.
- Obtain input from the academic community on topics of interest to the PCAOB.

Topics

The conference organizers encourage the submission of papers on all aspects of auditing corporations, brokers, and dealers as well as the impact of audit regulation and audit oversight. Papers may be theoretical, archival, or experimental in nature.

Topics of interest include (but are not limited to):

- Emerging issues in auditing.
- Risks to audit and financial reporting quality.
- Economic and audit quality effects of audit regulation and audit oversight.
- Applications of regulatory economics to auditing.

- Economic incentives, cognitive biases, and heuristics in auditing.
- Industrial organization of audit firms, including audit firm structure, market structure and competition, strategic behavior, and the supply of qualified human capital.
- Diversity, equity, and inclusion in the auditing profession.
- The role of data and technology in the audit.
- Effects of audit and financial reporting failures on financial markets.
- Auditor responsibilities for fraud detection.
- Audit firm transparency and disclosure of information about the audit.
- Auditor independence and ethical behavior.
- Economic effects of the application of auditing standards to audits of emerging growth companies.

Paper Selection

All submitted papers will go through a blind review process by a panel of Ph.D. economists from the PCAOB's Office of Economic and Risk Analysis. Following the review process, a program committee consisting of PCAOB staff will select 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 **June 4, 2023**, to ERA@pcaobus.org. Please specify "PCAOB Conference" in your email subject line.

Conference Attendance

The conference will be held in-person at the National Housing Center, 1201 15th Street, NW, Washington, DC, 20005. Attendance is free, and a virtual option will be available for remote participation.

Academics and Ph.D. students interested in attending should contact the conference organizers at ERA@pcaobus.org.

Continuing Professional Education Credit

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