2025 PCAOB/Management Science Registered Reports Conference

Call for Registered Report Proposals

The Public Company Accounting Oversight Board (PCAOB) and *Management Science* (MS) are pleased to announce a joint conference focused on registered report proposals relating to audit-related topics.[1] The conference will be held in-person in Washington, D.C., on September 26-27, 2025. Researchers are invited to submit registered report proposals for consideration for presentation at the conference.

The PCAOB and MS conference aims to facilitate collaboration among academics, practitioners, and regulators to address emerging challenges in the audit landscape by stimulating academic interest in areas of significance to the PCAOB's mission.

Proposal Topics

The conference organizers (i.e., PCAOB and MS) invite researchers to submit proposals regarding all aspects of auditing issuers and brokers and dealers as well as the impact of audit regulation and audit oversight. All research methods qualify (e.g., theoretical, archival, experimental). Researchers may submit proposals that contemplate the use of specific PCAOB data for their research. Use of any such data will require PCAOB approval and researchers will be required to abide by the PCAOB's terms and conditions. Proposals that do not contemplate use of PCAOB data are equally welcome.

Example Research Topics of Interest include:

1. **Labor trends in accounting markets, including demand and supply of talent, wage dynamics, job assignments, teamwork, turnover, and incentives.**

2. **The impact of audit regulation on capital flows and public companies' cost of capital, including how audits and audit standards influence investor trust in reported financial data.**

3. **Changes in the funding sources and ownership of audit firms and implications for their incentives, independence, workforce dynamics, and technology adoption.**

4. **The role of information efficiency and disclosures (auditor or issuer) in shaping growth, entrepreneurship, financial stability, and stock returns.**

5. **The consequences of mergers and acquisitions on the industrial organization of the audit profession, including implications for competition, service quality, pricing, firm efficiency, and staffing models.**

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[1] The PCAOB is a nonprofit corporation established by Congress to oversee the audits of public companies in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports. The PCAOB also oversees the audits of brokers and dealers registered with the Securities and Exchange Commission (SEC), including compliance reports filed pursuant to federal securities laws.

6. **Board of Directors governance and oversight, including audit monitoring mechanisms, and their implications for audit quality.**

7. **Accounting scandals and the influence of auditor independence, economic dependence, professional skepticism, and conflicts of interest on audit outcomes.**

Proposal Submission Details

Proposals to be considered for this conference and for potential publication in MS as a registered report should follow MS's editorial policy and be submitted via https://pubsonline.informs.org/page/mnsc/submission-guidelines. Please provide a cover letter indicating that your submission is for the joint PCAOB and MS conference.

Given the timing of the conference relative to the submission deadline, researchers submitting proposals should expect one or two brief reviews by MS reviewers prior to the conference.

PCAOB Data

Researchers may submit proposals that would require access to specific PCAOB data to perform the necessary analyses. The PCAOB collects data from registered audit firms as part of its oversight activities. This includes (i) data sourced through annual data requests for certain firms and their audit engagements, and (ii) detailed data sourced on audit engagements selected for inspection that may not cover every audit firm, or every engagement for a firm, in a given year. Information regarding potentially available data categories is provided in the published and working papers produced by PCAOB fellows.

Additional information regarding specific PCAOB data may be made available upon request, following meeting the PCAOB's terms and conditions. Use of any such data will require PCAOB approval, and researchers will be required to abide by the PCAOB's terms and conditions, including necessary protections for confidentiality. For additional information, please contact PCAOB staff at **ERA@pcaobus.org**.

Evaluation of Proposals and Registered Reports

In evaluation of proposals, the conference organizers will favor those that have theoretically sound and clearly specified hypotheses. The conference organizers seek proposals that will provide interesting insights regardless of the ultimate findings. To the extent that a proposal contemplates access to specific PCAOB information, the proposal must be both in furtherance of the PCAOB's investor protection mission and approved by the PCAOB.

After the conference, MS editors will decide which proposals will be invited for a second round of submission to MS. Invited proposals will continue the formal review process as registered report proposals. At this stage, MS editors and reviewers will work with authors toward an acceptable "registered report." Thereafter, authors of provisionally accepted proposals will execute their studies. If access to specific PCAOB data has been approved by the PCAOB, that data will be provided at this point, subject to the author's agreement with the PCAOB's terms and conditions.

A subset of proposals will eventually be given "in principle acceptance" as a registered report. Proposals that are rejected at this stage may still be submitted to MS as regular manuscripts if

subsequently completed (i.e., data collected and analyzed, results written up); MS's normal review process would apply.

As with all such academic papers, any papers using PCAOB data must present their findings regarding such data in an aggregated and anonymized format only. Authors agree to obtain PCAOB authorization for any use of specific PCAOB data.

MS editors and reviewers will evaluate whether authors have executed their planned analyses, whether these analyses conform to proposals, and whether authors' additional analyses and interpretations are appropriate given the realization of the data. Manuscripts will be either accepted or rejected for publication based on this evaluation.

Timeline

The expected timeline for the conference and related research is as follows:

May 15, 2025: Submission of registered report proposals for consideration for presentation at the conference. Initial proposals will describe the hypotheses to be tested, the data to be collected (including a data appendix with any anticipated requests to use specific categories of PCAOB data), and the research design and analyses to be employed.

July 31, 2025: Authors will be notified whether their proposal is selected for presentation at the conference.

September 26-27, 2025: Presentation of selected proposals for feedback at the joint conference.

November 30, 2025: Authors of a subset of proposals selected by MS editors based on conference feedback will be invited to submit revised proposals to MS for review and consideration for publication. The result of this process, after one or more rounds of review, will be either an "in principle acceptance" or rejection. Rejected proposals may be later submitted to MS as a regular manuscript.

Spring/Summer 2026: Execution of the project and submission of the final manuscript to MS for evaluation. Researchers authorized by the PCAOB to use PCAOB data would be able to begin working with such data at this time.