

Report of the President

By Jennifer Joe



Greetings Section Members

As I write my final letter as President, I hope that you and your loved ones are safe and are unharmed by the difficult weather we are enduring this summer. From record breaking heat on the East Coast and severe thunderstorms in the West to flashfloods just about everywhere, I know many of you have had significant challenges, and I wish for your continued resilience.

I would like to thank you again for providing me the honor of serving as your President. On August 12th, sometime around 1pm, Chad Stefaniak will assume leadership of the Section. Thanks to your incredible volunteering spirit and the sense of community we share, I transfer a strong and viable Audit Section to Chad's capable hands. He brings a lot of energy and enthusiasm to the office, and I'm sure he has great things planned for us next year.

I am really looking forward to the Annual Meeting in Washington DC next month. The theme for our meeting is "Revolutionizing Accounting Education" and we are proud that Mark Taylor, our section member and former Auditing Section President, will be presiding. Our Auditing Section luncheon will be held on **Monday, August 12th**. Thanks to our section's strong financial position, the Executive Committee can offer a below market lunch fee for members. At our lunch we will formally thank Margot Cella (VP Practice) and Ken Bills (Secretary) for their service on the Executive Committee. We will also welcome our newly elected Executive Committee members: Yi-Jing Wu, (VP Academic); James Powell, (VP Practice); and Marcy Shepardson, (Secretary).

The Annual Meeting Planning Committee (consisting of Co-Chairs: Nathan Berglund, Melissa Carlisle and Zach Kowaleski; Vice Chairs: Anne Albrecht, Stephani Mason and Xinning Xiao) have worked diligently to bring you engaging sessions. Please thank them if you see them at the meeting! They managed a total of 107 paper submissions and 146 reviewers. Below is the list of the dates and times for our paper and panel sessions. Please add the information to your calendar and attend these sessions. Room location will be provided by AAA.

Paper Sessions - Date and Time	Session Topic and Track
Monday, August 12, 2024 — 10:15 AM - 11:45 AM	Audit Implications of AI/Technology Audit Market Structure Auditing and the Information Environment Audits and ESG
Monday, August 12, 2024 — 2:00 PM - 3:30 PM	Audit Fees and Economic Factors Audit Teams Cybersecurity and Auditor Changes Demand for Auditing, Audit Firms, and Auditors Auditors, Personnel, and Reporting Quality
Monday, August 12, 2024 — 4:00 PM - 5:30 PM	Audit Quality Control Personal Characteristics and Auditor Skepticism
Tuesday, August 13, 2024 — 10:15 AM - 11:45 AM	Auditing Assets Auditor Liability International Audit Markets Probabilities and Risk Responses
Tuesday, August 13, 2024 — 2:00 PM - 3:30 PM	Behavioral Audit Determinants of Audit Fees Miscellaneous Topics in Auditing 1
Tuesday, August 13, 2024 — 4:00 PM - 5:30 PM	Audit Firm Communication Audit Quality and Capital Markets Miscellaneous Topics in Auditing 2 Qualitative Audit Market Research
<u>Wednesday, August 14, 2024 — 10:15 AM - 11:45 AM</u>	Audit Fees Financial Distress and Audit Outcomes Miscellaneous Topics in Auditing 3 Qualitative Audit Quality Research
<u>Wednesday, August 14, 2024 — 2:00 PM - 3:30 PM</u>	Auditor Information Sharing Client Characteristics and Audit Quality Qualitative and Behavioral Audit Research
<u>Wednesday, August 14, 2024 — 4:00 PM - 5:30 PM</u>	Audit Client Quality and Audit Outcomes Auditor Characteristics and Audit Quality Shared Auditors
Panel Sessions Date and Time	Panel Topics
<u>Monday, August 12, 2024 — 4:00 PM - 5:30 PM</u>	Effective Learning Through Cases: Examples from the Trueblood Case Study Series
<u>Tuesday, August 13, 2024 — 10:15 AM - 11:45 AM</u>	CAQ Panel I—Current PCAOB and SEC Developments
<u>Tuesday, August 13, 2024 — 2:00 PM - 3:30 PM</u>	CAQ Panel II—Profession Matters
<u>Tuesday, August 13, 2024 — 4:00 PM - 5:30 PM</u>	Implications of Generative AI on Usage and Disclosures for Publications

2025 Auditing Section Midyear Meeting

Even though it is only July, planning for the 2025 Midyear Meeting has already begun. Eric Condie, Christine Gimbar, Roy Schmardebeck and Tim Seidel, Program Co-Chairs, are excited about having Charlotte, NC as the meeting venue and they are working hard to make the meeting a great experience for all of us. The **submission deadline, August 21**, is rapidly approaching. Please plan to submit your papers and volunteer to serve as a reviewer and take the time to provide thoughtful and valuable feedback to our colleagues on their research.

As I close this letter, I would like to thank Shauna Blackburn and Kelli Rickrode, the AAA staff who have supported our section and have been extremely helpful to me in fulfilling my responsibilities. This year's annual meeting theme complements our section's theme of the year: ***Enhancing Audit Integrity***. I encourage all of you to remain connected and to continue to share ideas as we work towards "Revolutionizing Accounting Education." The level of creativity and thoughtfulness of the members of the Auditing Section continues to astound me. We have a terrific Auditing Section filled with great people. It has been my pleasure serving all of you.

Thanks again to the many individuals who contribute to the mission of our Section. Enjoy the rest of your summer and I look forward to seeing you in Washington, DC in August.

Best,

Jennifer