2017 Conference on Auditing and Capital Markets

Conference Announcement and Call for Papers

The conference is organized by the Public Company Accounting Oversight Board's (PCAOB) Center for Economic Analysis, in conjunction with the Journal of Accounting Research (JAR).

Date: October 26-27, 2017

Location: Washington, DC — By invitation only

Overview

The conference aims to foster high quality economic research on audit-related topics including the economic impact of auditing and audit regulation on capital markets.

Conference organizers are Luigi Zingales, University of Chicago and PCAOB; Christian Leuz, University of Chicago and PCAOB; Patricia Ledesma, PCAOB; and Michael Gurbutt, PCAOB.

Topics

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

Topics of interest include, but are not limited to:

- Role of the audit in capital formation and economic growth
- Applications of regulatory economics to auditing
- Market impact of audit regulation and oversight
- Industrial organization of the audit profession
- Political economy of auditing and accounting
- Economic, social and behavioral incentives in the audit profession
- Economic effects of the application of audit standards to audits of emerging growth companies
- Economic and audit quality impacts of international regulatory audit reforms
- Effects of audit and financial reporting failures on financial markets
- Effects of multi-layered principal-agent relationships present in auditing
- Applications of behavioral economics to auditing and financial reporting
- Proxies for and indicators of audit quality and their potential usage and impact

The conference organizers also encourage the submission of papers of relevance to topics included on the PCAOB's research agenda, specifically research related to:

- Audit firm quality control systems
- The auditor’s role in relation to company performance measures including non-GAAP measures
- The use of data and technology in the conduct of audits
- The auditors’ consideration of noncompliance with laws and regulations

The organizers also welcome the submission of papers relevant to projects listed on the PCAOB’s standard-setting agenda, economic analysis in standard setting, and other issues of
relevance to the PCAOB's mission which, under the Sarbanes-Oxley Act, is to protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports.

**Dual Submission Process**

For the 2017 conference, the PCAOB and JAR announce a new combined submission process. At your discretion, a paper submitted to the 2017 Conference on Auditing and Capital Markets may also be considered for publication by JAR free of charge. The rules for this dual submission process are as follows:

1. You must explicitly indicate you are interested in being considered for publication by JAR.
2. At the discretion of the JAR editors, a small number of dual submissions will be invited to submit to JAR. JAR will waive the fee on these submissions and only they will be formally reviewed. The authors of these submissions will receive a decision from JAR including one or more referee reports. All other conference submissions are not considered as being submitted to JAR and will not receive a referee report.
3. Papers submitted for dual consideration must not be under review at another journal or JAR, nor can they be considered for dual submission if previously rejected by JAR.
4. In the event that a dual submission that has been invited is subsequently rejected, its authors have the option to submit a future version of their paper to JAR without prejudice. At that point, it is considered a normal JAR submission.
5. While under consideration as a dual submission for the 2017 Conference on Auditing and Capital Markets and invitation by JAR, a paper may not be submitted to another journal (or JAR) until the author has been notified whether or not the paper will be in the small set of papers to be invited for reviewing at JAR. Authors should expect to hear by the end of August or early September.

**Paper Submission Details**

Please send a PDF version of your working paper, with a separate title page to facilitate a blind-review, by **August 4, 2017** to CEA@pcaobus.org specifying "PCAOB/JAR Conference" in the subject line. Please indicate if you would like your paper to also be considered for dual submission and publication by JAR.

The PCAOB will reimburse presenters and discussants reasonable travel expenses and accommodations.

**Program Committee Members**

- Luigi Zingales (Chair) University of Chicago and PCAOB
- Philip Berger (*) University of Chicago
- John Coates Harvard University
- Angela Gore George Washington University
- Luzi Hail University of Pennsylvania
- Rachel Hayes University of Utah
Chris Hogan  
Michigan State University

Steven Kachelmeier  
University of Texas at Austin

Robert Knechel  
University of Florida

Clive Lennox  
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Maureen McNichols  
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Miguel Minutti-Meza  
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Karen Nelson  
Rice University

Patricia O'Brien  
University of Waterloo

Mark Peecher  
University of Illinois at Urbana-Champaign

Catherine Schrand  
University of Pennsylvania

Haresh Sapra (*)  
University of Chicago

Suraj Srinivasan  
Harvard University

Douglas Skinner (*)  
University of Chicago

Michael Willenborg  
University of Connecticut

(*) Denotes Editors and Advisory Editors of JAR.

Conference Attendance

Attendance is free and by invitation only. Academics interested in receiving an invitation should contact the Center for Economic Analysis at CEA@pcaobus.org.