

2014 PCAOB/JAR Conference on Auditing and Capital Markets

AGENDA

Organized by the PCAOB's Center for Economic Analysis, in conjunction with the Journal of Accounting Research

The views expressed in the papers selected for presentation are those of the authors, and do not necessarily reflect the view of the Board, or other Board members or staff.

Monday, October 27, 2014	
8:00 am – 9:00 am	Registration & Breakfast
9:00 am – 9:15 am	Welcoming Remarks <i>Dr. Linda Livingstone, Dean, George Washington University School of Business</i> <i>James Doty, Chairman, PCAOB</i>
9:15 am – 10:15 am	Internal Control Weaknesses and Financial Reporting Fraud <i>Dain Donelson (University of Texas at Austin), Matthew Ege (University of Florida)*, John McInnis (University of Texas at Austin)</i> <i>Discussant: Hollis Skaife (University of California, Davis)</i>
10:15 am – 11:15 am	The Disclaimer Effect of Disclosing Critical Audit Matters in the Auditor's Report <i>Steven Kachelmeier (University of Texas at Austin)*, Jaime Schmidt (University of Texas at Austin), Kristen Valentine (University of Texas at Austin)</i> <i>Discussant: Mark Peecher (University of Illinois at Urbana-Champaign)</i>
11:15 am – 12:15 pm	Credit Cycles and Financial Statement Verification <i>Petro Lisowsky (University of Illinois at Urbana-Champaign), Michael Minnis (University of Chicago)*, Andrew Sutherland (University of Chicago)</i> <i>Discussant: Itzhak Ben-David (Ohio State University)</i>
12:15 pm – 1:45 pm	Lunch MPA Art Gallery Lobby (second floor)
1:45 pm – 2:45 pm	Audit Partner Performance: A Network Perspective <i>Joanne Horton (University of Exeter), İrem Tuna (London Business School)*, Anthony Wood (University of Exeter)</i> <i>Discussant: Lauren Cohen (Harvard University)</i>
2:45 pm – 3:45 pm	Consequences of Auditor Reputation Loss: Market Reaction, Audit Fees, Auditor Change and Audit Quality in the Case of Satyam Ltd. and PricewaterhouseCoopers India <i>Sati Bandyopadhyay (University of Waterloo), Ranjini Jha (University of Waterloo), Kaustav Sen (Pace University)*</i> <i>Discussant: Suraj Srinivasan (Harvard University)</i>
3:45 pm – 4:45 pm	Do Auditor Provided Tax Services Generate Knowledge Spillover? <i>Preeti Choudhary (Georgetown University)*, Allison Koester (Georgetown University), Robert Pawlewicz (George Mason University)</i> <i>Discussant: Karen Nelson (Rice University)</i>
4:45 pm – 5:00 pm	Closing Remarks <i>Luigi Zingales, Founding Director, Center for Economic Analysis, PCAOB, and University of Chicago</i>
5:00 pm	Refreshments and Open Discussion MPA Art Gallery Lobby (second floor)

*Denotes presenter