

# AGENDA

## 2019 PCAOB/TAR Conference on Auditing and Capital Markets

October 17-18, 2019

Center for Strategic and International Studies (CSIS)  
1616 Rhode Island Avenue NW, Washington, D.C. 20036

Thursday, October 17, 2019	
11:00 – 11:45 am	<b>Registration</b>
11:45 am – 12:30 pm	<b>Lunch</b>
12:30 – 1:00 pm	<b>Opening Session</b> Nayantara Hensel, Chief Economist & Director, Economic & Risk Analysis, PCAOB William D. Duhnke III, Chairman, PCAOB W. Robert Knechel, University of Florida
1:00 – 2:30 pm	<b>Panel 1 – Fraud and Prediction Models</b> Bidisha Chakrabarty, St. Louis University, <i>“Catch me if you can: Improving the Scope and Accuracy of Fraud Prediction”</i> Patrick Vorst, Maastricht University, <i>“The Cost of Fraud Prediction Errors”</i> Jonathan Karpoff, University of Washington, <i>“Predicting Financial Misrepresentation”</i> Chair/Discussant: Saad Siddiqui, PCAOB
2:30 – 2:45 pm	<b>BREAK</b>
2:45 – 3:30 pm	<b>Paper 1 – Nemit Shroff, MIT Sloan School of Management, <i>“Insights into Auditor Public Oversight Boards: Whether, How, and Why they “Work”</i></b> Chair/Discussant: Steven Kachelmeier, University of Texas at Austin
3:30 – 5:00 pm	<b>Panel 2 – Audit Quality Topics</b> Jian Cao, Florida Atlantic University, <i>“Did PCAOB Rules Concerning Independence and Tax Services Improve Audit Quality? Further Evidence</i> Jooanne Choi, Bentley University, <i>“The Relation Between Audit-Firm Ownership Structure and Governance and Audit Effort and Audit Quality”</i> Jean Bédard, Laval University, <i>“Design Issues in Studies on the Effect of Engagement Partner Identification on Audit Quality: Insight from a Natural Experiment”</i> Chair/Discussant: Patrick Kastein, PCAOB
5:15 – 6:15 pm	<b>Welcome Reception</b>

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

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Friday, October 18, 2019	
7:30 – 8:00 am	<b>Registration &amp; Breakfast</b>
8:00 – 9:30 am	<b>Panel 3 – Audit Partner Topics</b> Clive Lennox, University of Southern California, <i>“Sharing knowledge or proprietary information? An examination of audit clients who share the same audit partner.”</i> Jan Bouwens, University of Amsterdam, Netherlands, <i>“Determinants of Audit Partner Compensation”</i> Nicholas J. Hallman, The University of Texas at Austin, <i>“Does Audit Partner Proximity to Clients Matter?”</i> Chair/Discussant: John Powers, PCAOB
9:30 – 10:15 am	<b>Paper 2</b> – Denise Downey, Villanova University, and Kimberly Westermann, Orfalea College of Business, <i>“Global Group Audits: The Perspective of U.S. Group Audit Leads”</i> Chair/Discussant: Nemit Shroff, MIT Sloan School of Management
10:15 – 11:00 am	<b>Paper 3</b> – Benjamin P. Commerford, University of Kentucky, <i>“Complex Estimates and Auditor Reliance on Artificial Intelligence”</i> Chair/Discussant: Justin Leiby, University of Illinois
11:00 – 11:15 am	<b>BREAK</b>
11:15 – 12:45 pm	<b>Panel 4</b> – PCAOB Initiatives, Board Members, Kathleen M. Hamm, J. Robert Brown, Jr., James G. Kaiser, & Duane M. DesParte Chair/Discussant: Nayantara Hensel, PCAOB
12:45 – 1:00 pm	<b>Closing Remarks</b> - Nayantara Hensel, PCAOB & W. Robert Knechel, University of Florida

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