

## **Conference on Auditing and Capital Markets Conference Announcement & Call for Papers**

Organized by the Public Company Accounting Oversight Board's Center for Economic Analysis, in conjunction with the Journal of Accounting Research

October 22-23, 2015. Center for Strategic and International Studies, 1616 Rhode Island Avenue, NW, Washington, DC 20036

**OVERVIEW:** The conference aims to promote a better understanding of the importance of audits in capital markets. The goal is to consider the characteristics of an audit, audit firms and the structure of the audit market. This understanding, in turn, may inform the work of regulators.

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
- Industrial organization of the audit industry
- Political economy of auditing and accounting
- Economic and social incentives in the audit profession
- Economic analysis of financial regulation
- Impact of international regulatory audit reforms
- Effects of audit and financial reporting failures on financial markets
- Multi-layered principal-agent problems in auditing
- Proxies for audit quality and their potential usage and impact

**SUBMISSION DETAILS:** The organizers invite the submission of working papers by Aug. 12, 2015. Papers will be blind-reviewed by the Program Committee. Submissions to the conference are not considered submissions to the Journal of Accounting Research (JAR). Papers can, of course, be submitted separately to JAR, in which case they enter the normal review process. Moreover, JAR editors may solicit conference papers for publication in JAR. In such cases, the authors will be invited to submit their papers to JAR after the conference.

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

PAPER SUBMISSION PROCEDURE: Please send a PDF version of your paper, with a separate title page to facilitate a blind-review, by Aug. 12, 2015 to the Center for Economic Analysis (CEA@pcaobus.org) specifying "PCAOB/JAR Conference" in the subject line.

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
- Robert Knechel, University of Florida
- Clive Lennox, Nanyang Technological University
- Christian Leuz, University of Chicago and PCAOB
- Maureen McNichols, Stanford University
- Miguel Minutti-Meza, University of Miami
- Karen Nelson, Rice University
- Mark Peecher, University of Illinois at Urbana-Champaign
- Paola Sapienza, Northwestern University
- Catherine Schrand, University of Pennsylvania
- Hareesh Sapra, University of Chicago
- Suraj Srinivasan, Harvard University
- Douglas Skinner, University of Chicago
- Michael Willenborg, University of Connecticut

CONFERENCE ATTENDANCE: Attendance will be limited and by invitation only. Academics interested in receiving an invitation should contact the Center for Economic Analysis (CEA@pcaobus.org).