

**2017 PCAOB/JAR Conference on Auditing and Capital Markets  
October 26-27, 2017**

**AGENDA**

**Organized by the PCAOB Office of Economic and Risk 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 those of the PCAOB Board members or staff.*

<b>Thursday, October 26, 2017</b>	
<b>11:00 am – 12:00 pm</b>	<b>Registration</b>
<b>12:00 – 1:00 pm</b>	<b>Lunch</b>
<b>1:00 – 1:05 pm</b>	<b>Opening Remarks</b> <i>Luigi Zingales, Founding Director, Office of Economic and Risk Analysis, PCAOB and University of Chicago</i>
<b>1:05 – 2:05 pm</b>	<b>The Effect of National Inspection Regimes on Audit Quality</b> <i>Elizabeth Carson (UNSW Sydney), Roger Simnett (UNSW Sydney), Ulrike Thürheimer (Maastricht University), Ann Vanstraelen* (Maastricht University)</i>  <i>Discussant: Nemit Shroff (Massachusetts Institute of Technology)</i>
<b>2:05 – 3:05 pm</b>	<b>Overcoming Communication Challenges: Can Taking the Specialist's Perspective Improve Auditors' Critical Evaluation and Integration of the Specialist's Work?</b> <i>Jennifer Joe (University of Delaware), Yi-Jing Wu* (Texas Tech University), Aleksandra Zimmerman (Northern Illinois University)</i>  <i>Discussant: Kathryn Kadous (Emory University)</i>
<b>3:05 – 3:35 pm</b>	<b>Coffee Break</b>
<b>3:35 – 4:35 pm</b>	<b>Small Audit Firms' Failure to Remediate the PCAOB's Quality Control Criticisms: The Supply and Demand of Small Firms' Audit Services</b> <i>Melissa Carlisle (Case Western Reserve University), Bryan Church (Georgia Institute of Technology), Wei Yu* (City University of New York)</i>  <i>Discussant: Gregor Matvos (University of Texas at Austin)</i>
<b>4:35 – 5:35 pm</b>	<b>Keynote Address – Evidence-Based Policy Making: Challenges and Opportunities for Accounting and Financial Markets Research</b>  <i>Christian Leuz (University of Chicago and NBER)</i>
<b>5:35 – 6:20 pm</b>	<b>Welcome Reception</b>

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<b>Friday, October 27, 2017</b>	
<b>8:00 – 8:45 am</b>	<b>Breakfast</b>
<b>8:45 – 9:45 am</b>	<p><b>Does Company Reporting of Non-GAAP Earnings Result in Less Conservative Auditor Materiality Judgments? Evidence from the U.K.</b></p> <p><i>Nicholas Hallman (University of Texas at Austin), Jaime Schmidt, (University of Texas at Austin), Anne Thompson*, (University of Illinois at Urbana-Champaign)</i></p> <p><i>Discussant: Ted Christensen (University of Georgia)</i></p>
<b>9:45 – 10:45 am</b>	<p><b>How Useful are Auditor’s Going Concern Opinions as Predictors of Default?</b></p> <p><i>Elizabeth Gutierrez (Universidad de Chile), Jake Krupa* (University of Miami), Miguel Minutti-Meza (University of Miami), Maria Vulcheva (Florida International University)</i></p> <p><i>Discussant: Tyler Shumway (University of Michigan)</i></p>
<b>10:45 – 11:05 am</b>	<b>Coffee Break</b>
<b>11:05 am – 12:05 pm</b>	<p><b>On the Economics of Audit Partner Tenure and Rotation: Evidence from PCAOB Data</b></p> <p><i>Brandon Gipper* (Stanford University), Luzi Hail (University of Pennsylvania), Christian Leuz (University of Chicago and NBER)</i></p> <p><i>Discussant: Steven Huddart (Pennsylvania State University)</i></p>
<b>12:05 – 1:05 pm</b>	<p><b>The Effect of Auditor Fair Value Expertise on Audit Quality</b></p> <p><i>Dereck Barr-Pulliam* (University of Wisconsin-Madison), Helen Brown-Liburd (Rutgers, The State University of New Jersey), Stephani Mason (DePaul University)</i></p> <p><i>Discussant: S.P. Kothari (Massachusetts Institute of Technology)</i></p>
<b>1:05 – 1:55 pm</b>	<b>Lunch</b>
<b>1:55 – 2:40 pm</b>	<p><b>Economic Research Fellowships in the Office of Economic and Risk Analysis at the PCAOB</b></p> <p><i>Patricia Ledesma (Acting Director and Chief Economist, Research and Economic Tools, Office of Economic and Risk Analysis, PCAOB)</i></p>
<b>2:40 – 2:45 pm</b>	<b>Closing Remarks</b>

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