CPA Practice **Advisor**

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The Access to Audit Personnel Program will connect these researchers with 400 audit staff and managers at CAQ Governing Board firms: BDO, Crowe, Deloitte, EY, Grant Thornton, KPMG, PwC, and RSM. Now in the program's fifth year, the CAQ and the AAA ...

May. 17, 2017

The Center for Audit Quality (CAQ) and the Auditing Section of the American Accounting Association (AAA) announced three awards for the Access to Audit Personnel Program, which connects academics with audit practitioners to participate in research projects.

"We're pleased to assist researchers again this year by linking them with study participants from CAQ member firms," said CAQ Executive Director Cindy Fornelli. "Academic research is a vital tool for the profession as we work to continuously improve audit quality for the benefit of investors and our capital markets."

Of the proposals received in 2017, the review committee selected the following three projects to support:

- Joseph Brazel, North Carolina State University, Evidencing Professional Skepticism in the Time Budget (with Christine Gimbar, DePaul University; Eldar Maksymov, Arizona State University; and Tammie Schaefer, University of Missouri – Kansas City);
- Cassandra Estep, Emory University, *Mitigating the Unintended Consequences of Material Weakness Reporting on Auditors' Acceptance of Aggressive Client Reporting* (with Anthony Bucaro, Case Western Reserve University; and Tim Bauer, University of Illinois Champaign-Urbana); and

• Tracie Majors, University of Southern California, Learning from Prior Year

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scholars with audit professionals," said Karla Johnstone, Professor at the University of Wisconsin – Madison School of Business and President of the AAA Auditing Section. "Gaining access to personnel from the audit profession can be one of the greatest challenges of academic research. With the help of the CAQ, we're pleased to help professors work with study participants from some of the country's most prestigious audit firms."

Accounting • Auditing

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