## **CPA**

## Practice **Advisor**

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Serving Investors, Public Company Auditors & the Markets

The Center for Audit Quality (CAQ) has announced four grants to fund independent academic research on projects of interest to the auditing profession. Over the past 10 years, the CAQ has provided funding for 39 projects through its Research Advisory Board (RAB) grant program.

"The CAQ and the public company auditing profession are dedicated to supporting independent academic research that can have important, real-world impact on audit quality and the future of auditing," said CAQ Executive Director Cindy Fornelli. "We're excited to continue our program, now in its 10th year, to fund academic research to help inform audit practice."

The CAQ's RAB, comprised of members from academia and the auditing profession,

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- "Encouraging Relational Thinking to Enhance Auditor Use of Audit Data Analytics Output" by Cassandra Estep, Bright Hong, and Kathryn Kadous of Emory University.
- "CAMs and the Spotlight: The Effects of Auditor Disclosure on Auditor Judgments and Decisions" by Michelle McAllister and Brian Fitzgerald of Northeastern University.

The RAB grant program focuses on critical issues, and these four research projects will address subjects that are timely and relevant for how audits are performed.

To date, 14 of the academic research projects supported through the CAQ have been published in peer-reviewed journals. Access to these articles is available through the CAQ website, along with a list of previous grant recipients.

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