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Jun. 08, 2020



The Center for Audit Quality (CAQ) has awarded [four new grants](#) to fund independent academic research on projects of interest to the auditing profession. Over the past 12 years, the CAQ has provided funding for 48 such projects through its [Research Advisory Board \(RAB\) grant program](#).

The RAB grant recipients will receive funding to support their research. In addition, since these four projects are behavioral research projects, the CAQ will assist in providing access to auditors from its eight [Governing Board firms](#). To date, RAB grant projects have produced 22 peer-reviewed journal articles, which can be accessed on the CAQ website [here](#).

“The CAQ is proud to support auditing academics in their pursuit of research that can

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of Kentucky. “Human Versus Non-Human Specialists: The Costs and Benefits of Additional Explanation.”

- Jollineau, Jane, University of San Diego; Mary Parlee Durkin, University of San Diego; and Sarah C. Lyon, University of San Diego. “Does the Phrasing of a Client Inquiry Matter? Effects on Client Deception and Relationship Building.”
- Schaefer, Tammie, University of Missouri – Kansas City; and Joseph F. Brazel, North Carolina State University. “False Positives vs. Hit Rates: Does the Framing of Data Analytic Calibration Affect Auditor Skepticism?”

The request for proposals for the 2021 cycle will be released in November 2020; proposal submissions will be due by *Monday, March 15, 2021*.

The Center for Audit Quality (CAQ) is an autonomous public policy organization dedicated to enhancing investor confidence and public trust in the global capital markets. The CAQ fosters high-quality performance by public company auditors; convenes and collaborates with other stakeholders to advance the discussion of critical issues that require action and intervention; and advocates policies and standards that promote public company auditors’ objectivity, effectiveness, and responsiveness to dynamic market conditions. Based in Washington, DC, the CAQ is affiliated with the American Institute of CPAs. For more information, visit [www.thecaq.org](http://www.thecaq.org).

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