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Media Contact:

Cassandra Gray
615-564-2172
cgray@nasba.org

NASBA Announces 2026 Accounting Education Research Grant Recipients

Three research teams awarded funding to advance knowledge in artificial intelligence, audit quality and the evolving accounting profession

NASHVILLE, TENN. (Aug. 4, 2026) — The National Association of State Boards of Accountancy (NASBA) has awarded its 2026 Accounting Education Research Grants to three research teams whose projects will address some of the profession's most pressing issues, including the impact of artificial intelligence (AI) on auditing and the growing role of private equity investment in accounting firms. Established in 2011 under the direction of NASBA's Education Committee, the annual grant program supports research that advances accounting education and provides insights to help educators, regulators and practitioners navigate a rapidly evolving profession. Since the program's inception, approximately $325,000 has been awarded in support of academic research nationwide.

The 2026 grant recipients include:

Virginia Commonwealth University — Aarati Nepal, doctoral student, and **Lindsay Andiola, CPA, Ph.D**., associate professor, received **$6,770** for their study, ***Audit Client Inquiry: The Effects of Generative AI and Auditor Rank on the Client's Persuasive Communication***. Their research will examine how generative AI influences communication between audit clients and auditors, with findings expected to help firms strengthen auditor skepticism and develop new training and review practices.

University of Connecticut — Tuan Doan, Steven Utke, Ph.D., Ying Zhou, Ph.D., and Youli Zou, Ph.D., received **$14,115** for *The Consequences of Private Equity Investment in Accounting*. The team's study will explore how private equity investment is reshaping accounting firms, including its effects on growth, talent acquisition, mergers and acquisitions, audit quality, operational efficiency and profitability, providing timely insights for the profession and regulators.

Alabama A&M University and Grambling State University — Joseph Reid, Ph.D., and Kelley Duncanson, Ph.D., of Alabama A&M University, and **Cynthia Lloyd, Ph.D., J.D., CPA**, of Grambling State University, received **$14,115** for *Client-Side AI Adoption and Financial Statement Audit Quality: An Empirical Investigation of How AI in Client Financial Reporting Processes Affects Audit Risk*. Their research will investigate how organizations' use of AI influences audit risk, audit quality and auditor decision-making, helping inform future auditing practices, AI-related continuing professional education (CPE) and regulatory policy.

The 2027 Call for Proposals is now open through March 3, 2027 (11:59 p.m. CT). Applicants must be affiliated with a U.S. academic institution. Suggested research interest areas include Artificial Intelligence (AI), Private Equity (PE), Continuing Professional Education (CPE) hours and the CPA Pipeline. Post-doctoral researchers and professors seeking funding are encouraged to submit grant proposals for consideration prior to the deadline. The 2027 grant recipients will be announced in summer 2027.

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For additional information, including a full program description, eligibility requirements, research topics and details on past recipients, visit: **https://nasba.org/education/researchgrants/.** For questions regarding the program, email: grantproposal@nasba.org.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license approximately 653,000 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN. To learn more about NASBA, visit www.nasba.org.

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