



ACCOUNTING  
& FINANCE



## 2021 International Accounting Standards Board Research Forum in conjunction with *Accounting and Finance*

### Call for Papers

The International Accounting Standards Board (Board) will hold a Research Forum in conjunction with *Accounting and Finance*. The Forum will be held virtually if travel is not possible. If travel is possible the Forum will be held in southern Asia on 1-2 November 2021. The editors of the *Accounting and Finance* /IASB Research Forum Special Issue, Tom Smith and Gary Monroe, invite submissions that provide evidence to help inform the standard-setting activities of the Board.

Particular areas of interest include:

- Better communication in financial reporting
  - Primary Financial Statements
  - Management Commentary
  - Disclosure Initiative – Targeted Standards-level Review of Disclosures
  - Taxonomy
- Research projects
  - Extractive Activities
  - Equity Accounting
  - Goodwill and Impairment
  - Business Combinations under Common Control
- Application
  - Post-implementation Reviews of IFRS 9, IFRS 15 and IFRS 16
  - Comprehensive Review of the IFRS for SMEs Standard

Any other topics on the Board's work plan (see <https://www.ifrs.org/projects/work-plan/>) or research pipeline (see <https://www.ifrs.org/projects/work-plan/research-programme/#pipeline>).

Papers using analytical approaches, empirical-archival methods, field study methods, experiments, and surveys are encouraged.

Authors of selected papers will be invited to present their work at the IASB Research Forum on 1-2 November 2021. At the Forum, each paper will have two discussants, an academic and a standard-setter or practitioner, followed by an open exchange with the invited audience. The Forum will also include case studies prepared by IASB staff on topics of current interest to the Board. The purpose of the Forum is to encourage discussion between academics and non-

academics, including standard-setters, investors, regulators, auditors and preparers of financial statements. Accordingly, the invited audience will comprise about 50 academics and 50 non-academics.

Authors should submit their papers to *Accounting and Finance* using the online submission system (<https://mc.manuscriptcentral.com/acfi>). When submitting a paper, select 'Research Forum' from the drop down menu that asks what type of paper it is. Any questions about the online submission process should be sent to [tom.smith@mq.edu.au](mailto:tom.smith@mq.edu.au).

Each paper will be evaluated following the usual review process of *Accounting and Finance*. Papers accepted for the Research Forum are expected to be published in *Accounting and Finance* conditional on satisfactory responses to reviewers' and discussants' comments. Although all papers will be reviewed in accordance with the normal review process, authors should be mindful that one of the key audiences is the Board, its staff, and other standard-setting bodies around the world. As such, papers should be written in a style that communicates effectively across a broad range of readers.

Papers must be submitted via the online system no later than **31 March 2021**. Decisions on submitted papers will be made by **30 June 2021**.

#### **ABOUT THE JOURNAL:**

*Accounting & Finance* enjoys an excellent reputation as an academic journal that publishes articles addressing significant research questions from a broad range of perspectives. The journal:

- publishes significant contributions to the accounting, finance, business information systems and related disciplines;
- develops, tests, or advances accounting, finance and information systems theory, research and practice;
- publishes theoretical, empirical and experimental papers that significantly contribute to the disciplines of accounting and finance;
- publishes articles using a wide range of research methods including statistical analysis, analytical work, case studies, qualitative research, field research and historical analysis; and
- applies economic, organisational and other theories to accounting and finance phenomena and publishes occasional special issues on themes such as on research methods in management accounting.

*Accounting & Finance* is essential reading for academics, graduate students and all those interested in research in accounting and finance. The journal is also widely read by practitioners in accounting, corporate finance, investments, and merchant and investment banking. It has an impact factor of 2.217.