

International Accounting Standards Board Research Forum in conjunction with *Abacus*

Call for Papers

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with *Abacus* in Sydney on 4-5 November 2024. The co-editors of *Abacus*, Stewart Jones and Baljit Sidhu, invite submissions that provide empirical and/or qualitative research evidence to help inform the standard-setting activities of the IASB.

Particular areas of interest include:

For more information see:

Intangible assets

<https://www.ifrs.org/projects/pipeline-projects/#1>

Statement of cash flows and related Items

<https://www.ifrs.org/projects/pipeline-projects/#1>

Impact of IFRS 17 *Insurance Contracts*

[IFRS - IFRS 17 Insurance Contracts](#)

Disclosures in financial reports, including:

Guidance for developing and drafting disclosure requirements in IFRS Accounting Standards

[IFRS - Disclosure Initiative—Targeted Standards-level Review of Disclosures](#)

Segment reporting

<https://www.ifrs.org/projects/pipeline-projects/#1> and
[IFRS - IFRS 8 Operating Segments](#)

Climate-related risks in the financial statements

[IFRS - Climate-related Risks in the Financial Statements](#)

Connectivity between the financial statements and sustainability-related financial disclosures

[IFRS - Connectivity—what is it and what does it deliver?](#)

Management commentary and integrated reporting

[IFRS - IFRS Foundation work plan](#) and
[IFRS - Integrated Reporting Framework](#)

Any other topics on the IASB's work plan

[IFRS - IFRS Foundation work plan](#)

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 4-5 November 2024. Each paper will have two discussants, an academic and a standard-setter or practitioner, followed by an open exchange with the invited audience. 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 *Abacus* using the ScholarOne online submission system. 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 Professor Stewart Jones (stewart.jones@sydney.edu.au) or Professor Baljit Sidhu (baljit.sidhu@sydney.edu.au).

Each paper will be evaluated following the usual review process of *Abacus*. Papers accepted for the Forum are expected to be published in an *Abacus* Special Issue 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 IASB, its staff, and other standard-setting bodies around the world. As such, papers should be written in a style that communicates effectively for a broad range of readers.

Papers must be submitted via the online system no later than **31 March 2024**. Decisions on papers for presentation at the Forum will be made by **30 June 2024**.

ABOUT THE JOURNAL:

Since 1965, *Abacus* has consistently provided a vehicle for the expression of independent and critical thought on matters of current academic and professional interest in accounting, finance, and business. The journal reports current research; critically evaluates current developments in theory and practice; analyzes the effects of the regulatory framework of accounting, finance, and business; and explores alternatives to, and explanations of, past and current practices.