CALL FOR PROPOSALS
Informing the IASB Standard Setting Process
IAAER – KPMG Research Opportunities – Round 8

The International Association for Accounting Education and Research (IAAER) and KPMG International are pleased to invite research proposals under the Informing the IASB Standard Setting Process Research Program. The program supports scholarly research that aims to provide objective, evidence-based inputs to the IASB's standard setting decisions. Up to four research grants will be awarded under this program. Funded projects will be presented at three events that will include representatives from the IASB and the IAAER Program Advisory Committee. Funding for this program has been provided by KPMG International.

Program Objective
Round 8 of the IAAER KPMG Research Program supports research to develop theory and evidence to inform the IASB's decisions in any projects on its work plan, including the research and standard setting agendas and research project pipeline. Proposals on Intangible Assets and Statement of Cash Flows and Related Matters are especially welcome. Information on these projects is available at https://www.ifrs.org/projects/pipeline-projects/. All IAAER faculty and university members are eligible to apply, except that current members of the IAAER Executive Committee, Council and Board of Advisors are ineligible.

Program Funding
Up to four research projects will be funded, at $US 20,000 each. Funding will be paid in three installments and may be used to pay for travel costs associated with attending program events and/or direct costs associated with the research.

IAAER invites proposals from research teams domiciled anywhere in the world. Proposals are especially encouraged from research teams whose members are from different regions of the world. All research approaches and paradigms are welcome including analytical modeling, empirical-archival, empirical-experimental, surveys and field analyses. Funding decisions will be based on the potential of the research to provide valuable input to the IASB and its national standard setting partners. Members of the Program Advisory Committee will review proposals and make funding decisions.

Timelines and Project Deliverables
Proposal deadline. All proposals must be submitted electronically to the Program Coordinator, at the following email address: dstreet1@udayton.edu. Proposal text and supporting materials should be in a single electronic file in either Word or PDF format. The proposal submission deadline is **February 28, 2023.**

Contract signing. Contracts will be signed by funded research teams during March 2023. Each contract will specify interim milestones, deliverables, and expected delivery dates.

Key dates to be agreed to in the contract include:

March 31, 2023:
- Project work commenced (earlier if feasible)

Fourth quarter 2023:

- Teams present preliminary results at a workshop hosted by the IASB in Canary Wharf (London)
- Teams discuss relevance to IASB decision needs
- Teams obtain feedback and adjust project work as appropriate

Second half 2024:
- Teams present preliminary results at a workshop held in conjunction with an IAAER conference
- Teams discuss relevance to IASB decision needs
- Teams obtain feedback and adjust project work as appropriate

Fourth quarter 2025:
- Teams present final results at a workshop hosted by the IASB in Canary Wharf (London). These presentations will focus on findings that inform the IASB's decision process.

Research Proposal Format
Research proposals should not exceed 10 pages (1.5 spacing and 12 font). All proposals should be in English. Proposals should contain the following information:
- Clear and concise descriptions of the proposed research question, research objectives and method to be used to carry out the research (for example, empirical analysis of archival data; empirical-experimental; survey/interview; analytical modeling)
- Description of the proposed research activities
- References to relevant research, not exceeding two pages
- Description of how the results of the proposed research will provide objective, evidence-based inputs to support the IASB's decisions.

Each proposal should additionally:
- Designate a Principal Investigator who will have primary contractual responsibility for the research project
- Include a curriculum vitae for each member of the research team

Publication of Research Findings
Research teams may publish their findings in the outlet of their choice.

Program Advisory Committee

The program advisory committee will consist of representatives of KPMG, IAAER and the IASB including the following, and possibly other members to be named later:

Holger Erchinger
Partner KPMG LLP
Member IAAER Advisory Board

Patrick Hopkins
Indiana University
IAAER VP Research

Katherine Schipper
Thomas F. Keller Professor of Accounting Duke University
Chair IAAER Advisory Board

Donna L. Street (Program Coordinator)
Mahrt Chair in Accounting University of Dayton
IAAER Director of Research and Educational Activities

Anne McGeachin
Technical Staff International Accounting Standards Board
Member IAAER Advisory Board

Ann Tarca
Board Member IASB
IAAER VP at Large