



## International Accounting Standards Board Research Forum 2025 in conjunction with *Accounting Horizons*

### Call for Papers

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with *Accounting Horizons* and Paderborn University in Germany on 6–7 November 2025. The IASB Annual Research Forum series has been one of the most prominent platforms for dialogue relevant to accounting practice and standard setting. The invited audience will comprise about 50 academics and 50 non-academics. You are invited to submit academic research papers to help inform the standard-setting activities of the IASB.

We seek papers in the following areas:

#### *IASB projects*

- Cash Flows and Related Matters – IASB seeks evidence relevant to this project. See [IFRS - IASB pipeline projects](#)
- Intangible Assets– IASB seeks evidence in several areas, See [IFRS - Intangible Assets](#) and [EAA/EFrag/IASB workshop materials](#)
- Any other emerging issues relevant to the IASB. See [IFRS Foundation news and events](#) and [IFRS - IASB pipeline projects](#)

#### *Costs and benefits of IFRS Accounting Standards*

- More than 140 jurisdictions require or permit the use of IFRS Accounting Standards. The IASB seeks evidence about the costs and benefits of the use of the Standards over the long term since 2005. Areas of interest include:
  - Application of Standards in large markets, in developing markets and for private companies (including use of the IFRS for SMEs Accounting Standard). Exploration of the extent and quality of implementation.
  - Impact on transparency and comparability of financial information and consequential economic impact.
  - Impact of principles-based standards, use of judgement and application of materiality.
  - Factors that facilitate the growth of IFRS Accounting Standards as the global accounting language.

See [Use of IFRS Accounting Standards by jurisdiction](#)

#### *Impact of changes in financial reporting environment*

- The IASB operates in a global environment that has changed dramatically since the Board was formed in 2001. The IASB seeks evidence about the impact for primary users of accounting information of new standards, more disclosure requirements and changes in how accounting information is generated and consumed. Areas of interest include:
  - Impact of better information from new Standards (IFRS 9 *Financial Instruments*, IFRS 15 *Revenue from Contracts with Customers*, IFRS 16 *Leases*, IFRS 17 *Insurance Contracts*, IFRS 18 *Presentation and*

*Disclosure in Financial Statements and IFRS 19 Subsidiaries without Public Accountability: Disclosures*)

- Impact of convergence in requirements of accounting standards across countries including the United States, Japan, China, India and other jurisdictions
- Impact of new technologies and more digital consumption of accounting information
- Use of complementary data alongside financial data

See [IFRS Accounting Standards Navigator](#)

All manuscripts should be prepared in accordance with *Accounting Horizons'* policies and manuscript preparation guidelines. Please submit your manuscripts through the *Accounting Horizons'* homepage (<https://aaahq.org/Research/Journals/Accounting-Horizons>) by **31 March 2025**. When submitting your manuscript, use the "Article" article type and **indicate in your cover letter that your submission is intended for the 2025 IASB/Accounting Horizons Research Forum**. The IASB will have access to all papers submitted to the research forum so that the papers may be used for IASB research and referenced in IASB publications. All research methods are encouraged, including analytical, archival, experimental, survey, field study, and qualitative methods. We welcome descriptive studies of new phenomena or emerging issues; first evidence after new regulations; or hypothesis testing on a single but fundamental research question. Manuscripts should be written in clear, concise, and plain language that is comprehensible to a broad audience. You are encouraged to use figures to accompany a minimum number of necessary tables. A submission should be within 25 pages of text (double-spaced, 12-point font, and normal margins) and 40 pages in total.

The editorial team of *Accounting Horizons* will conduct a standard first-round review to identify papers that have the potential to meet the journal's publication standards. The IASB will review selected papers to assess relevance to the themes of the forum. Papers selected for presentation at the forum will be the joint decisions of *Accounting Horizons* and the IASB. Decisions on paper selections will be made by 30 June 2025. After presentation at the forum, the papers will be further processed at *Accounting Horizons* using the standards for a normal review process. Papers that have passed the first round of review but not selected for forum presentation will also be further processed at *Accounting Horizons*. Any questions about online submission should be sent to Lisa Baudot ([baudot@hec.fr](mailto:baudot@hec.fr)), who is an editor of *Accounting Horizons*.

**About the Journal:**

*Accounting Horizons* was founded in 1987 by the American Accounting Association (AAA) as an academic journal to bridge accounting academics and non-academics by publishing rigorous original research papers and thought-provoking perspectives articles. The journal is one of the three association-wide journals of the AAA and the second most downloaded journal in the AAA family of 17 journals. Among the top-12 academic accounting journals in the world, *Accounting Horizons* is the second best-rated by practitioners for relevance and impact, according to Burton et al. ("Relevance of accounting research (ROAR) scores: Ratings of titles and abstracts by accounting professionals," *Accounting Horizons*, 2022, 36 (2): 7-18).