

CALL FOR PROPOSALS
Informing the IASB Standard Setting Process
IAAER – KPMG Research Opportunities – Round 9

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 of US\$20,000 each will be awarded under this program. Interim and final findings of 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 is provided by KPMG International.

Program Objective and Funding Criteria

Round 9 of the IAAER KPMG Research Program supports research to develop evidence to inform the IASB's decisions on any active IASB project. Information about the IASB's projects can be found at <https://www.ifrs.org/projects/work-plan/#ifrs-accounting-projects>. All research approaches and paradigms are welcome including analytical modeling, empirical-archival and empirical-experimental methods, interviews, surveys and field analyses. Funding decisions will be based on the potential of the research to provide reliable and objective input to the IASB and the potential of the research to contribute to the scholarly accounting literature.

Topics of interest include, but are not limited to, the following:

- How have analytical tools such as machine learning and large language models affected the way investors access and use financial statement information? How have investors' information gathering, information processing and decision-making changed because of the use of these tools?
- How is digitization, including the use of tagged information and the pre-processing of data aggregators affecting the way investors gather and process financial reporting information?
- How does accounting information affect the way equity holders exercise their voting rights?
- How has the introduction of IFRS 17 *Insurance Contracts* affected communications between insurers and their investors as well as the way investors process information about insurance entities?
- How has the introduction of the IFRS for SMEs Standard affected information provision for investors, including in particular banks and loan providers?

Program Funding

Up to four research projects will be funded, at \$US20,000 each. Funding will be paid in three instalments following the successful completion of each deliverable. Funding may be used to pay for travel costs associated with attending program events and/or direct costs associated with the research. Contracts will be signed with all members of the research team. All contracts will enumerate the name and affiliation of research team members. IAAER is unable to pay overhead costs.

IAAER invites proposals from research teams domiciled anywhere in the world. Proposals are especially encouraged from research teams whose members are from different geographic regions. All members of each funded grant team must hold an IAAER individual or university membership and maintain the membership through the duration of the grant program. Preference will be given to teams whose members are affiliated with IAAER University Members. Members of the Program Advisory Committee will review proposals and make funding decisions. Current members of the IAAER Executive Committee, Program Advisory Committee and Board of Advisors are ineligible.

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, 2026**. Decisions about funded proposals will be made no later than March 31, 2026.

Contract signing. Contracts will be signed by funded research teams during March 2026. Each contract will specify milestones, deliverables, and expected delivery dates.

Key dates to be agreed to in the contract include:

March 31, 2026:

- Project work commenced (earlier if feasible).

Fourth quarter 2026:

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

Second half 2027:

- Teams present preliminary results at a workshop held in conjunction with an IAAER conference or hosted by the IASB in Canary Wharf (London).
- Teams discuss relevance to IASB decisions.
- Teams obtain feedback and adjust project work as appropriate.

Fourth quarter 2028:

- 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 decisions.

Research Proposal Format

Research proposals should not exceed 10 pages (1.5 spacing, 1-inch margins, 12-point font). All proposals should be in English. Proposals should contain the following information:

- Descriptions of the proposed research question, research objectives and method(s) to be used, for example, empirical analysis of archival data; empirical-experimental; survey; 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.
- Confirmation that all team members are IAAER members. All members of each grant team must hold an individual or university IAAER membership and maintain the membership through the duration of the grant program. Preference will be given to teams whose members are affiliated with IAAER University Members.

Publication of Research Findings

Research teams may publish their findings in the outlet of their choice and are expected to acknowledge the KPMG funding and participation in the grant program.

Program Advisory Committee

The program advisory committee includes the following representatives of KPMG, IAAER and the IASB.

Holger Daske

University of Mannheim
IAAER VP Research

Florian Esterer

IASB Member

Leslie Hodder

Indiana University
IAAER VP Finance

Patrick Hopkins

Indiana University

Brian O'Donovan

Partner KPMG LLP

Katherine Schipper

Duke University
President IAAER

Ana Simpson

IASB Technical Staff

Donna Street (Program Coordinator)

Emerita University of Dayton
IAAER Director of Research and Educational Activities