

***Informing the IASB Standard Setting Process  
IAAER – KPMG Research Opportunities – Round 8  
Grant Recipients Announced***

The International Association for Accounting Education and Research (IAAER), in collaboration with the KPMG International, is pleased to announce our *Research Informing the IASB Decision Process* grant recipients. Four research grants of \$20,000 (U.S.) each have been awarded for the following research projects:

**Boundary of Climate-related Risks in the Financial Statements:  
Current Practice, Perspectives and Standard-setting Implications**

Marvin Wee (Australia National University, Australia)  
Lyndie Bayne (University of Western Australia, Australia)  
Prerana Agrawal (University of Western Australia, Australia)  
Niclas Hellman (Stockholm School of Economics, Sweden)

**The Landscape of Intangibles Reporting**

Salma Ibrahim (Kingston University, UK)  
Mahmoud Elmarzouky (Aston University, UK)  
Mahmoud Al-Kilani (University of Applied Sciences and Arts Northwestern Switzerland, Switzerland)  
James Bowden (University of Strathclyde, UK)

**Corporate Disclosure of Unrecognised Goodwill and its Perceived Usefulness:  
Evidence from Europe**

Ahmad Alshehabi (University of Southampton, UK)  
Hussein Halabi (Cardiff University, UK)  
Kamran Malikov (University of Southampton, UK)  
Mostafa Hussien (University of the West of Scotland, UK)  
Alaa Zalata (University of Southampton, UK)

**Understanding Cash Flows: How Do Professional Investors Use Cash Flow Information?**

Shannon Garavaglia (University of Pittsburgh, USA)  
Cassie Mongold (University of Illinois Urbana-Champaign, USA)

Funding for this program is provided by the KPMG International. Funded projects will be showcased at three events involving representatives from the IASB and renowned accounting researchers. These events include two IAAER by-invitation workshops in London hosted by the IASB. For more information contact Donna Street at [dstreet1@udayton.edu](mailto:dstreet1@udayton.edu).

**Program Advisory Committee**

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