



Call for research proposals

INTERNATIONAL ACCOUNTING EDUCATION STANDARDS

The International Association for Accounting Education and Research (IAAER) and Association of Chartered Certified Accountants (ACCA) are pleased to invite research proposals to support the work of the International Accounting Education Standards Board (IAESB). The program supports scholarly research directed at the IAESB's standard setting activities. Up to five research grants of US\$25,000 each will be awarded under this program. Funded projects will be showcased at events involving representatives from the IAESB, as well as renowned accounting education researchers. Funding for this program has been provided by ACCA. The deadline for proposal submissions is March 31, 2008.

CONTEXT AND OBJECTIVE

This Call promotes and supports research directed at developing theory and evidence to inform the IAESB's standard-setting agenda. Funded projects may address items discussed in the Operational and Strategic Plan 2007–2009 of the IAESB or other items of importance to the setting of International Accounting Education Standards. Research projects with international relevance are particularly encouraged, as are those with a multi-disciplinary approach.

FUNDING

Up to five research projects will be selected for funding of US\$25,000 each. Grant payments will be distributed in three instalments and may be applied to cover travel costs associated with attending events and/or direct costs associated with the research. IAAER invites proposals from research teams domiciled anywhere in the world; additionally, proposals are encouraged from research teams whose members are from different regions of the world. Research proposals based on any research method will be considered. Funding decisions will be based on the potential of the research to provide valuable input to the IAESB and IFAC member organisations. Members of the Proposal Review Committee will review proposals and make preliminary recommendations to the Program Advisory Committee. Final funding decisions will be made by the Program Advisory Committee.



RESEARCH QUESTIONS

Research questions should be directed towards developing a better understanding of the current state of accounting education in various jurisdictions, for example the need for and impact of International Accounting Education Standards; the obstacles faced when developing international standards and methods of overcoming the obstacles; the roles of universities, professional associations, public accounting firms, other employers and regulatory bodies in developing and enforcing accounting education standards and delivering programs to meet those standards; the relationship of entry-level standards and continuing education standards; or other issues related to the setting of International Accounting Education Standards. There is a preference for practical research about the impact of the standards and comparative studies that bring an international dimension. The following are possible research issues, but proposals need not be constrained to these issues.

1. How does the delivery of accounting education and training – including PERs (Practical Experience Requirements) – differ across jurisdictions? How is this influenced by accounting education standards, either national or international? What are the costs and benefits of such accounting education standards?
2. How do the economic, social, and political environments affect the delivery of accounting education and training? Does the required minimum level of education and training for accountants depend on the state of development of a nation's capital markets?
3. What competencies are currently covered in pre-qualification education and training in various jurisdictions versus those included in post-certification education and training? If the culmination of pre-qualification requirements is a qualification exam, what education and training should precede the exam and which should follow later in Continuing Professional Development (CPD) requirements?
4. What institutions and organisations have a comparative advantage in providing accounting education and training of different types? What is the role of universities versus professional organisations in providing education and training?
5. How does education and training in one of the following areas – ethics, information technology, or finance – affect one's ability to function as a professional accountant? Does this differ by country and culture (and thereby possibly affect accountants' mobility), and what is the most effective way to deliver such education and training?

6. What is the result of trading off university education for practical experience in the profession? Do accountants' capabilities differ across countries depending on whether the countries rely more heavily on academic education or practical experience in accountants' education and training?

PROJECT DELIVERABLES

Between May 1 and June 15 2008, contracts will be signed by successful research teams. Each contract will specify interim milestones, deliverables, and expected delivery dates.

Key dates to be agreed to in the contract include:

January/February 2009

Research designs and interim results will be presented at a by-invitation-only, one-day, IAAER/ACCA mini-conference held immediately before or after the IAESB board meeting at the site of that meeting. Representatives of the IAESB, members of the Program Advisory Committee, and leading accounting education researchers will provide feedback during the mini-conference to assist research teams in refining their projects. Each research team will submit interim results to the Program Advisory Committee prior to the mini-conference. The first grant instalment of US\$8,500 will be dispersed to each team following the mini-conference.

August 2009 or April/May 2010

Research teams will be invited to present their results at the American Accounting Association or European Accounting Association annual meeting (arrangements yet to be finalised). Teams will submit a first draft of the final paper to the Program Advisory Committee prior to the meeting. The second grant instalment of US\$8,500 will be dispersed to each team following the meeting.

November 2010

Final results will be presented at the 2010 World Congress of Accounting Educators and Researchers. The final deliverable will focus on highlighting the significance of the findings to the IAESB. Representatives of the IAESB will be in attendance. The third grant instalment of US\$8,000 will be dispersed to each team following the World Congress. A presentation to the World Congress of Accountants may also be arranged.

RESEARCH PROPOSAL FORMAT

Research proposals should be concise and not exceed 10 pages (at 1.5 line spacing and 12-point font). All proposals should be in English. Proposals should contain the following information:

- Clear and concise definitions and description of the:
 - research question
 - research objectives, and
 - research methods to be employed.
- A description of the proposed research activities.
- References to leading studies on the topic (attach a reference list not exceeding two pages).
- Indication of how the proposed research will inform the IAESB decision process in regard to its standard-setting activities.

Each proposal should additionally:

- designate a Principal Investigator who will have primary contractual responsibility for the research project
- include an abbreviated 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. *Accounting Education: An International Journal* will offer the option of publication.

PROGRAM ADVISORY COMMITTEE

Members of the Program Advisory Committee include:

Alain Burlaud
Member, International Accounting Education Standards Board;
Professor, Conservatoire National des Arts et Métiers, Paris.

Barry Cooper
Chair, ACCA Research Committee;
Professor of Accounting, Deakin University, Melbourne.

David McPeak
Technical Manager, International Accounting Education Standards Board.

Sylvia Meljem
Member, International Accounting Education Standards Board;
Chief of the Academic Department of Accounting, Independent Technological Institute of Mexico.

Clare Minchington
Managing Director of Learning and Technical Policy, ACCA;
Technical Advisor, International Accounting Education Standards Board.

Caroline Oades
Head of Research, ACCA.

Donna L. Street
IAAER President;
Mahrt Chair in Accounting, University of Dayton.

Gary L. Sundem, (Project Coordinator)
IAAER Vice President, Education;
Julius A. Roller Professor of Accounting, University of Washington, Seattle.

SUBMISSION DEADLINE

The submission deadline for the IAAER/ACCA Accounting Education Standards Research Call is March 31, 2008. Funding decisions will be announced as soon as the evaluation process is complete, but no later than May 15, 2008.

All proposals are to be submitted electronically to the Accounting Education Standards Research Program Coordinator, at the following email address: glsundem@u.washington.edu. Proposal text and supporting materials should be in a single electronic file in either Word or PDF format.

Questions about the program or proposal process should be directed to Gary Sundem at glsundem@u.washington.edu.