



# **Research Informing the IASB Decision Process** Grant Recipients Announced

The International Association for Accounting Education and Research (IAAER), in collaboration with KPMG LLP and the KPMG Foundation, is pleased to announce our *Research Informing the IASB Decision Process* grant recipients. Five research grants of \$25,000 (U.S.) each have been awarded for the following research projects:

## How to Assess High Quality Financial Reporting? – An Analysis of Earnings Quality Metrics

Ralf Ewert, Karl-Franzens-University Graz, Austria Andrea Szczesny, Julius-Maximilians-University Würzburg, Germany Aljoša Valentinčič, University of Ljubljana, Slovenia Alfred Wagenhofer, Karl-Franzens-University Graz, Austria

## An International Analysis of Alternative Pension Measures and Presentations

Carol Ann Frost, University of North Texas, USA Elizabeth A. Gordon, Temple University, USA Lili Sun, University of North Texas, USA

### Bank Disclosure Quality and the Subprime Crisis

Beng Wee Goh, Singapore Management University, Singapore Jeffrey Ng, Massachusetts Institute of Technology, USA Kevin Ow Yong, Singapore Management University, Singapore

#### Fair Value Reclassifications of Financial Assets: Economic Determinants, Reporting Effects, and Capital Market Consequences

Holger Daske, Universitat Mannheim, Germany Jannis Bischof, Universitat Mannheim, Germany Ulf Brüggemann, Lancaster University, UK

**Revenue Recognition in Long-term Construction Contracts** Yin Xu, Old Dominion University, USA Timothy S. Doupnik, University of South Carolina, USA Funding for this program is provided by KPMG LLP and the KPMG Foundation. Funded projects will be showcased in three highly visible events involving representatives from the IASB and other accounting standard setters as well as renowned accounting researchers. These include an IAAER by-invitation workshop in Palm Springs on January 28, 2010 preceding a joint IAAER meeting with the International Accounting Section of the American Accounting Association, a workshop held in Singapore during the IAAER World Congress of Accountants on either November 5 or 6, 2010, and a by-invitation mini-conference in either London or Norwalk during spring 2011.

#### **Program Advisory Committee**

Mary E. Barth	Katherine Schipper
Joan E. Horngren Professor of Accounting	Thomas F. Keller Professor of Accounting
Stanford University	Duke University
and former IASB Board Member	and former FASB Board Member
Holger Erchinger	Donna L. Street, Program Coordinator
KPMG Audit Partner	Mahrt Chair in Accounting
Department of Professional Practice	University of Dayton and President IAAER