



IAAER
INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION & RESEARCH



cutting through complexity

***Informing the IASB Standard Setting Process
IAAER – KPMG Research Opportunities – Round 4
Grant Recipients Announced***

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

**A Review of Academic Research on Statement of Cash Flow Reporting
and Presentation Effects**

Jeffrey Hales (Georgia Institute of Technology)
and Steven Orpurt (Purdue University)

**Own Credit Risk in Liability Measurement: Implications from International Reporting Practice for the Measurement
Phase of the Conceptual Framework Project**

Holger Daske (University of Mannheim / London Business School)
Jannis Bischof (University of Mannheim)
and Ulf Brüggemann (Humboldt University of Berlin)

**The Effect of Alternative Accounting Measurement Bases on Financial Statement Users' Resource Allocation Decisions
and Assessments of Managers' Stewardship**

Patrick E. Hopkins (Indiana University)
Jason Brown (Indiana University)
and Leslie Hodder (Indiana University)

Presentation and Risk Relevance of Financial Derivative Exposures

Tony Kang (Oklahoma State University)
Michael Wolfe (Oklahoma State University)
and Gerald Lobo (University of Houston)

Goodwill Impairments During the Crisis - Who Did and Who Didn't?

Martin Glaum (Giessen University)
Wayne Landsman (University of North Carolina - Chapel Hill)

Funding for this program is provided by the KPMG Foundation and KPMG International. Funded projects will be showcased at three events in London involving representatives from the IASB and renowned accounting researchers. These events include an IAAER by-invitation workshop in London hosted by the IASB on June 22, 2012. For more information contact Donna Street at dstreet1@udayton.edu.

Program Advisory Committee

Mary E. Barth
Joan E. Horngren Professor of Accounting, Stanford University (former member IASB)

Holger Erchinger
Partner KPMG LLP New York

Paul Pacter
International Accounting Standards Board

Katherine Schipper (former member FASB)
Thomas F. Keller Professor of Accounting, Duke University

Donna L. Street, Program Coordinator
Mahrt Chair in Accounting University of Dayton
IAAER Director of Research and Education Activities and Past President