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.
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