

***Informing the IASB Standard Setting Process
IAAER – KPMG Research Opportunities – Round 6
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. Five research grants of \$25,000 (U.S.) each have been awarded for the following research projects:

**An Investigation Of Accounting Measurement As A Function Of Intent,
And Intent As A Function Of Accounting Measurement**

Leslie Hodder (Indiana University)
Patrick E. Hopkins (Indiana University)
Amy Sheneman (Ohio State University)

**The Adoption Of The Expanded Audit Report And The Relevance Of IFRS Risk Disclosures:
Evidence From Syndicated Loan Contracting**

Yasemin (Zengin) Karabrahimoglu (University of Groningen)
Vlad-Andrei Porumb (University of Groningen)

**Elimination Of Accounting Choices And The Comparability Of Financial Statements:
The Adoption Of IFRS 11- Joint Arrangements**

Raquel Wille Sarquis (Sao Paulo University)
Ariovaldo dos Santos Sao Paulo University
Guillermo Oscar Braunbeck (Sao Paulo University)
Isabel Maria Estima Costa Lourenço (Lisbon University Institute)

**Comparability v. Flexibility In Alternative Performance Measures:
Views Of Preparers, Auditors, And Analysts**

Denise Jones (College of William and Mary)
Christopher McCoy (College of William and Mary)
Kimberley Smith (College of William and Mary)

Visibility And Decommissioning Disclosure Quality Under IFRS

Mari Paananen (Göteborgs Universitet)
Emmeli Runesson (Göteborgs Universitet)
Niousha Samani (Göteborgs Universitet)

Funding for this program is provided by the KPMG Foundation and 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.

Program Advisory Committee

Mary E. Barth, Stanford University
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Katherine Schipper, Duke University

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