

# *Accounting and Business Research*

## **2020 International Accounting Standards Board Research Forum in Conjunction with *Accounting and Business Research***

### **Call for Papers**

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with *Accounting and Business Research* (ABR) at the University of Oxford, on 2-3 November 2020. The Editors of the ABR/IASB Research Forum Special Issue, Peter Joos, Per Olsson and Alfred Wagenhofer, invite submissions that provide evidence to help inform the standard-setting activities of the IASB.

Particular areas of interest include:

- Performance measures, including alternative (management) performance measures
- Wider financial reporting and management commentary
- Better disclosure
- Comparability of financial information
- Intangibles
- Goodwill and impairment
- Equity accounting
- Financial Instruments, especially effects analyses
- Revenue from Contracts with Customers, especially effects analyses
- Leases, especially effects analyses
- Any other topics on the IASB research agenda or research pipeline

Papers using analytical approaches, empirical-archival methods, field study methods, experiments, and surveys are encouraged.

Authors of selected papers will be invited to present their work at the IASB Research Forum at the University of Oxford on 2-3 November 2020. At the Forum, each paper will have two discussants, an academic and a standard-setter or practitioner, followed by an open exchange with the invited audience. The Forum will also include case studies prepared by IASB staff on topics of current interest to the IASB. The purpose of the Forum is to encourage discussion between academics and non-academics, including standard-setters, investors, regulators, auditors and preparers of financial statements. Accordingly, the invited audience will comprise about 50 academics and 50 non-academics.

Papers must be submitted via the online system no later than **26 March 2020**. Decisions on submitted papers will be made by **20 July 2020**.

Authors should submit their papers to *ABR* using the online submission system (<https://mc.manuscriptcentral.com/abr>). When submitting a paper, enter 'Research Forum' in the box that asks if the submission is for a Special Issue. Any questions about the online submission process should be sent to the *ABR* Editorial Office [abr-editor@bristol.ac.uk](mailto:abr-editor@bristol.ac.uk).

Each paper will be evaluated following the usual review process of *ABR*. Papers accepted for the Research Forum are expected to be published in *ABR* conditional on satisfactory responses to reviewers' and discussants' comments. Although all papers will be reviewed in accordance with the normal review process, authors should be mindful that one of the key audiences is the IASB, its staff, and other standard-setting bodies around the world. As such, papers should be written in a style that communicates effectively across a broad range of readers.