

***Informing the IASB Standard Setting Process  
IAAER – KPMG Research Opportunities – Round 7  
Grant Recipients Announced***

The International Association for Accounting Education and Research (IAAER), in collaboration with the KPMG Foundation and KPMG LLP, 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:

**Financial Statement Comparability in Extractive Industries: International Evidence**

Niclas Hellman (Stockholm School of Economics)  
Mariya N. Ivanova (Stockholm School of Economics)  
Zeping Pan (Stockholm School of Economics)

**Income Statement Presentation and Forecasting Quality**

Elaine Henry (Stevens Institute of Technology)  
Steve Yang (Stevens Institute of Technology)

**The Impact of Hedging and Hedge Reporting on Managers' and Investors' Decisions**

Roshan K. Sinha (Indiana University)  
Donald R. Young (Indiana University)

**Are Non-GAAP Measures Running Amok?**

**Evidence on the Proliferation of Non-GAAP Adjustments and the Quality of the Related Disclosures**

Denise A. Jones (College of William and Mary)  
Kimberley J. Smith (College of William and Mary)

**An Assessment of Corporate Disclosures of IFRS 15: Revenue from Contracts with Customers**

Mahmoud El Haj (Lancaster University)  
Kim Trottier (HEC Montréal)

Funding for this program is provided by the KPMG Foundation and KPMG LLP. 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](mailto:dstreet1@udayton.edu).

**Program Advisory Committee**

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