



IAAER

INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION & RESEARCH



cutting through complexity

Informing the IAASB Standard Setting Process IAAER – KPMG Research Opportunities – Round 2

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 IAASB Decision Process* grant recipients. Four research grants of \$25,000 (U.S.) each have been awarded for the following research projects:

A Study of Skepticism Traits in Auditing Financial Statements

Takiah Mohd Iskandar (Universiti Kebangsaan Malaysia)
Sayed Alwee Hussnie Sayed Hussin (National Audit Department of Malaysia)
Norman Mohd Saleh (Universiti Kebangsaan Malaysia)
and Romlah Jaafar (Universiti Kebangsaan Malaysia)

An Examination of the Implications of Integrated Reporting on Investor Judgment

Diane Janvrin (Iowa State University)
William Dilla (Iowa State University)
Jon Perkins (Iowa State University)
and Robyn Raschke (University of Nevada – Las Vegas)

Auditors' Materiality Judgments under Integrated Reporting: the Impact of Strategic Significance of Reported Information and Integrativeness of Performance Information Systems

Mandy Cheng (University of New South Wales)
and Wendy Green (University of New South Wales)

Hindsight Bias and Professional Skepticism: Does the End Justify the Means?

Joseph Brazel (North Carolina State University)
Tammie R. Schaefer (University of South Carolina)
and Bryan W. Stewart (University of South Carolina)

The Informational Value of Emphasis of Matter Paragraphs and Auditor Commentaries:

Evidence from Eye-tracking Studies

Louis-Philippe Sirois (HEC Montréal)
Palash Bera (Saint Louis University)
Jean Bédard (Laval University)
and Anand Jha (Texas A&M University)

Funding for this program is provided by the KPMG Foundation and KPMG International. Funded projects will be showcased at two events in London involving representatives from the IAASB and renowned accounting researchers. For more information contact Donna Street at dstreet1@udayton.edu.

Program Advisory Committee

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