

***Informing the IASB Standard Setting Process***  
***IAAER – KPMG Research Opportunities – Round 8***  
***Grant Recipients***

The International Association for Accounting Education and Research (IAAER), in collaboration with KPMG International, is pleased to announce that the second deliverable for our *Research Informing the IASB Standard Setting Process* will be hosted by the IASB on November 14, 2024. The following four research teams will participate.

**Boundary of Climate-related Risks in the Financial Statements:  
Current Practice, Perspectives and Standard-setting Implications**

Marvin Wee (Australia National University, Australia)  
Lyndie Bayne (University of Western Australia, Australia)  
Prerana Agrawal (University of Western Australia, Australia)  
Niclas Hellman (Stockholm School of Economics, Sweden)

**The Landscape of Intangibles Reporting**

Salma Ibrahim (Kingston University, UK)  
Mahmoud Elmarzouky (Aston University, UK)  
Mahmoud Al-Kilani (University of Applied Sciences and Arts Northwestern Switzerland, Switzerland)  
James Bowden (University of Strathclyde, UK)

**Understanding Cash Flows: How Do Professional Investors Use Cash Flow Information?**

Shannon Garavaglia (University of Pittsburgh, USA)  
Cassie Mongold (University of Illinois Urbana-Champaign, USA)  
Spencer Anderson (Indiana University, USA)

**Impacts of IFRS 9 Hedge Accounting Regulation on Non-financial Companies**

Lenka Ciperova (Prague University of Economics and Business, Czech Republic)  
David Prochazka (Prague University of Economics and Business, Czech Republic)  
Oto Krivanic (Prague University of Economics and Business, Czech Republic)

Funding for this program is provided by KPMG International. Funded projects are showcased at three events hosted by the IASB involving representatives from the IASB and renowned accounting researchers. For more information contact Donna Street at [dstreet1@udayton.edu](mailto:dstreet1@udayton.edu).

**Program Advisory Committee**

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Katherine Schipper, Duke University  
Ann Tarca, IASB