



**2019 International Accounting Standards Board Research Forum in Conjunction with the
*Journal of International Accounting Research***

Call for Papers

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with the *Journal of International Accounting Research* (JIAR) in Short Hills, New Jersey, U.S., on October 28-29, 2019. In relation to this Research Forum, the Editors of JIAR invite submissions that can provide evidence to inform the standard-setting activities of the IASB.

Particular areas of interest include:

- Convergence between IASB and FASB (effectiveness, impacts, and outlook)
- Evidence relevant to the forthcoming post-implementation reviews of IFRS 10 *Consolidated Financial Statements*, IFRS 11 *Joint Arrangements*, IFRS 12 *Disclosure of Interests in Other Entities* and IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*
- The challenges of conducting effective post-implementation reviews (e.g., IFRS 13 *Fair Value Measurement*)
- World-wide use of IFRS Standards and IFRS for SMEs: costs and benefits
- Intangible assets (recognition versus disclosure, business value creation, key resources and intangibles)
- Liabilities vs. equity (possible improvements to the classification of financial instruments)
- Performance reporting/primary financial statements (exploring effects of alternative formats for financial statements)
- Rule- vs. principles-based accounting standards (with a particular focus on disclosure requirements)
- Projects on any other topics on the IASB research agenda or research pipeline

Following the *JIAR* policy regarding methodologies and styles of conducting research, papers using empirical-archival methods, analytical approaches, field study methods, experiments, and surveys will be considered.

Authors of the selected papers will be invited to present their work on the first day of the IASB Research Forum (October 28, 2019) in Short Hills, New Jersey, U.S. The second day of the Forum (October 29, 2019) will feature case studies and/or panel sessions on issues chosen by the IASB. All attendees (including authors of selected papers) are strongly encouraged to attend the second day of the Research Forum.

Authors should submit their papers to *JJAR* using the online submission system (<https://jiar.allentrack.net/cgi-bin/main.plex>). 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 *JJAR* Editorial Assistant, Peyton Fultz (Peyton.Fultz@aaahq.org).

Each paper will be evaluated following the usual review process of *JJAR*. Papers accepted for the Research Forum are expected to be published in *JJAR* conditional on satisfactory responses to reviewers' and discussant's 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 group of readers.

Papers must be submitted via the online system no later than **April 1, 2019**. Decisions on submitted papers will be made by **July 22, 2019**.



ABOUT THE JOURNAL: *JJAR* is an American Accounting Association (AAA) section journal with wide distribution to all AAA members via the AAA website. It publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. *JJAR* is indexed in Scopus and the Emerging Sources Citation Index (ESCI). In addition, it has been considered as an "A" journal by the Australian Business Dean's Council (ABDC). The current Senior Editor for *JJAR* is Joanna L. Ho.

The *JJAR* website can be accessed at: <http://aaahq.org/Research/Journals/Section-Journal-Home-Pages/Journal-of-International-Accounting-Research>.