



## EMERGING FINANCIAL REPORTING ISSUES RESEARCH SYMPOSIUM—APRIL 2024

The 2024 Emerging Financial Reporting Issues Research Symposium will take place on Friday, April 5, 2024, at the FASB headquarters in Norwalk, Connecticut. It will be the first in a series of three symposia co-hosted in 2024, 2025, and 2026 by the FASB and the Chookaszian Accounting Research Center (CARC) of the University of Chicago Booth School.

### Call for Academic Research Papers:

The focus of the 2024 Symposium is on the financial reporting of intangibles. Selected papers will be presented at the co-hosted event. The deadline for submitting papers is **November 17, 2023**.

We seek papers that speak to:

1. The costs and benefits of balance sheet recognition and measurement of intangible items.
2. The relevant measurement basis (or bases) and measurement challenges.
3. The costs and benefits of disaggregation of expenditures for intangible items.
4. The costs and benefits of enhanced disclosures about intangible items.
5. The consequences of the differential financial reporting treatment afforded to certain acquired versus internally generated intangible items.
6. The potential unintended consequences of the financial reporting for intangible items.

Please visit the [FASB/CARC-2024 Call for Papers Portal](https://www.surveymonkey.com/r/FASB-CARC-Intangibles) to submit a paper. A submission fee of \$75 is required for each paper uploaded to the portal.<https://www.surveymonkey.com/r/FASB-CARC-Intangibles>

For questions about the call for papers, please email [academics@fasb.org](mailto:academics@fasb.org).

Submission Deadline: November 17, 2023.

### Travel and Hotel Information:

## **Dates and Times**

The symposium will commence at 6 p.m. on Thursday, April 4, 2024 with a cocktail reception at the FASB Office followed by dinner. The conference program will begin at 8:00 a.m. and end at 5:15 p.m. on Friday, April 5, 2024.

## **Symposium Location**

The symposium venue is at the FASB Office (Address: 801 Main Avenue, Norwalk, CT 06851).

## **Hotels and Accommodations**

Attendees are responsible for arranging their own travel and accommodations. Following is a range of hotels close to the FASB Office:

- [EVEN Hotel Norwalk](#) (Address: 426 Main Ave #7, Norwalk, CT 06851) – approx. 2 minute drive
- [Hotel Zero Degrees Norwalk](#) (Address: 353 Main Ave, Norwalk, CT 06851) – approx. 4 minute drive
- [Courtyard by Marriott Norwalk](#) (Address: 474 Main Ave, Norwalk, CT 0685) – approx. 4 minute drive

## **Video Archive of Webinar for Academics Interested in Submitting Papers:**

The FASB offered a webinar for academics designed to stimulate research into the broad issues described in the call for papers. The recording provides background on the relevant issues and insights into various questions of particular interest in standard setting.

[Webinar Archive](#)

[Webinar Slide Presentation](#)