Call for Presenters
FARS and *Journal of Financial Reporting*
3rd Annual Research Proposal Conference (Remote Format)
September,21–22, 2023

The 3rd Annual Research Proposal Conference will be held online on September 21-22, 2023. The goal is to bring together researchers who are interested in learning about the opportunities and challenges associated with novel theories that can enhance inferences for financial reporting. Novel theories could be new theories based on formal mathematical analysis or logical verbal narratives or could be existing theories that might offer novel inferences for financial reporting, such as theories from other disciplines.

The Research Proposal Conference will consist of short presentations on a variety of topics. Presentations are expected to highlight the most important features of the theory, including its novelty to potential inferences in financial reporting, underlying foundations, and utility in explaining financial reporting choices or outcomes. Accepted presenters will be invited to submit an accompanying article to the *Journal of Financial Reporting*.

Topic and Presentation Details
Topics should be **currently relevant** to FARS members. Examples of currently relevant topics might include but are not limited to: mathematical theories drawn from economics and related disciplines, such as global games, persuasion, information theory; psychological theories [e.g., present bias, systems thinking, homophily, behaviorism, self-efficacy, etc.]; social theories [e.g., functionalism, social exchange theory, social learning theory, etc.]; as well as theories from disciplines historically less represented in financial reporting research such as linguistics, political science, and computer science. Topics are expected to be focused on specific theories, but with an eye toward applying those theories towards an improved understanding of phenomena relevant to FARS members.

Presentations can be scheduled for as short as 10 minutes or as long as 30 minutes, depending on the depth of the topic. Presenters are encouraged to provide background material in advance for demonstrations or simulations/applications so that participants can follow along.

Call for Presenters:
If you have a potential topic in mind, please prepare a **short** (e.g., 1-2 page) proposal explaining the theory, the potential content of your presentation, and how long the presentation might take (including a few minutes for Q&A). Please send your proposal as a PDF file that can be distributed to reviewers.

A few guidelines:
- Proposals do **not** need to show that better understanding of the theory changes inferences from past studies.
- Proposals do **not** need to be based on a pre-existing paper.
- Presentations that are based on a pre-existing paper should not be treated as a typical workshop. The goal of the presentation is to teach the audience about the theory and how it might improve inferences for financial reporting, rather than to get feedback.

Publication in *Journal of Financial Reporting*
Accepted presenters will be invited to submit an accompanying article to JFR. Authors of proposals not accepted to the Research Proposal Conference may be invited to submit an article for publication to the JFR. Papers will

be edited by Henry Friedman and guest editors Nicole Cade and Ethan Rouen. Acceptance to the Research Proposal Conference or invitation by the editors will be sufficient evidence of contribution. Accompanying articles will be reviewed for accuracy and exposition only.

Submission Details
Presentation proposals should be emailed to Henry Friedman (henry.friedman@anderson.ucla.edu), Nicole Cade, (ncade@katz.pitt.edu), and Ethan Rouen (erouen@hbs.edu) no later than *March 15, 2023*. Feel free to contact us if you have questions or would like to discuss a potential presentation idea.

Deadlines
Initial proposals are due *March 15, 2023*. Authors of promising submissions will be informed in mid-*April* and may be asked to submit an expanded proposal by *June 30, 2023*, with final decisions made by *August 15, 2023*.

Conference: *September 21-22, 2023, remote format, split across 2 days*